

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

Mercer County

Children and Youth Agency

January 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Mercer County
8425 Sharon-Mercer Road
Sharon, PA 16137

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 Mercer County Children and Youth Agency (agency), legally known as Mercer County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015, July 1, 2015 to June 30, 2016, and July 1, 2016 to June 30, 2017. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2014, June 30, 2015, June 30, 2016, and June 30, 2017.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance¹ with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Mercer County.

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

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2013-2014, 2014-2015, 2015-2016, and 2016-2017 fiscal years on the accrual basis of accounting.²

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

- For the **2013-2014 fiscal year**, our engagement resulted in no adjustments to the agency's submitted fiscal reports, as detailed in Section 1 of this report.
- For the **2014-2015 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$1,161 and increasing revenue by \$6,700. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$4,101. The three adjustments are detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 2 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$9,555 and increasing revenue by \$4,199. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$4,516. The two adjustments are detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 3 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing revenue by \$4,299 and reclassifying \$33,047 of operating expenditures related to occupancy costs. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$6,042. The three adjustments are detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 4 of this report.

In addition, we found that the agency complied with two of the three findings included in our prior released audit report, as detailed in Section 5 of this report. For the remaining finding, due in part to the timing of the conduct of our prior engagement, the agency was not able to implement corrective action to comply with the recommendations in the finding, as detailed in Section 5 of this report. As a result, we concluded that this finding should be re-issued as a repeat

² The accrual basis of accounting is required by DHS.

finding in the current section of our engagement report, as listed below and detailed in Section 6 of this report.

Finding – Unresolved Prior Audit Recommendations – The Mercer County Children and Youth Agency Should Improve Its Control Procedures to Further Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers

Furthermore, we updated our Child Protective Services Law Observation to include DHS management’s current and planned corrective actions in response to our concerns, as listed below and detailed in Section 7 of this report.

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on December 14, 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 Mercer County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

January 9, 2019

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Mercer County Children and Youth Agency provided in-home and placement services to 2,676 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th 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, 2013 to JUNE 30, 2014

**MERCER 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 ¹	\$	5,449,168
Supplemental Act 148		<u>0</u>
Total State Allocation		5,449,168
State Share (CY348) ²	\$	4,773,389
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	4,773,389
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	4,773,389
Actual Act 148 Revenues Received ⁴		<u>4,773,389</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></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.

MERCER 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	3,860	0	0	0	0	0	0	3,860	3,860	0
02. 90% REIMBURSEMENT	375,111	0	46,693	0	0	0	0	328,418	295,576	32,842
03. 80% REIMBURSEMENT	6,033,098	122,953	990,371	202,831	93,351	35,161	0	4,588,431	3,670,744	917,687
04. 60% REIMBURSEMENT	1,542,607	15,824	208,148	0	0	0	4,265	1,314,370	788,622	525,748
05. 50% REIMBURSEMENT	29,173	0	0	0	0	0	0	29,173	14,587	14,586
06. TOTAL NET CHILD WELFARE EXPEND.	7,983,849	1,245,212	202,831	93,351	35,161	0	4,265	6,264,252	4,773,389	1,490,863

YDCYFC PLACEMENT COSTS										
07. 60% DHSP PARTICIPATION	493,715				7,070			486,645	291,987	194,658

08. NON-REIMBURSABLE EXPENDITURES	31,766				0			31,766		31,766
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09. TOTAL EXPENDITURES	8,509,330	145,847	1,245,212	202,831	93,351	35,161	0	4,265	5,065,376	1,717,287
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10. TOTAL TITLE IV-D COLLECTIONS 42,145

11. TITLE IV-D Collections for IV-E Children 9,352

12. STATE ACT 148 - line 6 4,773,389

13. STATE ACT 148 ALLOCATION 5,979,838

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,773,389

INVOICE										
AMENDED STATE SHARE (ACT 148)	4,773,389									
ACT 148 AMOUNT RECEIVED	4,773,389									
ADJUSTMENT TO STATE SHARE	0									

MERCER 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
	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												
I-A ADOPTION SERVICE	3,860	0		0	0		0	0	0	3,860	3,860	0
I-B ADOPTION ASSISTANCE	252,538	0	34,134	0			0	0	0	218,404	174,723	43,681
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	301,638	0	100,472	0			0	0	0	201,166	160,933	40,233
I-D COUNSELING - DEPENDENT	425,320	0		0	193,419	93,351	0	0	0	138,550	110,840	27,710
I-E COUNSELING - DELINQUENT	230,668	25,345		0	9,412		0	0	0	195,911	156,729	39,182
I-F DAY CARE	0	0		0	0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
I-L INTAKE & REFERRAL	0	0		0	0		0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	88,648	0		0	0		0	0	0	88,648	70,918	17,730
I-L LIFE SKILLS - DELINQUENT	128,524	0		0	0		0	0	0	128,524	102,819	25,705
I-M PROTECTIVE SERVICE - CHILD ABUSE	397,632	0		66,023	0				0	331,609	265,287	66,322
I-N PROTECTIVE SERVICE - GENERAL	1,365,619	0		219,716	0		0	0	0	1,145,903	916,722	229,181
I-O SERVICE PLANNING	0	0		0	0		0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	28,708	0		0	0		0	0	0	28,708	14,354	14,354
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	465	0		0	0		0	0	0	465	233	232
I-R SUBTOTAL IN-HOME	3,223,620	25,345	134,606	285,739	202,831	93,351	0	0	0	2,481,748	1,977,418	504,330

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	691,469	35,784	144,746	0			35,161	0	0	475,778	380,622	95,156
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,084,605	35,619	59,935	0			0	0	0	989,051	791,241	197,810
2-E EMERGENCY SHELTER - DEPENDENT	138,648	0		5,514	0		0	0	0	103,102	92,792	10,310
2-F EMERGENCY SHELTER - DELINQUENT	236,463	0	11,147	0			0	0	0	225,316	202,784	22,532
2-G FOSTER FAMILY - DEPENDENT	1,066,437	26,205	169,494	195,851			0	0	0	674,887	539,910	134,977
2-H FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
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 SUBTOTAL CBP	3,217,622	97,608	415,354	201,365	0	0	35,161	0	0	2,468,134	2,007,349	460,785

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0		0			0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	24,777	2,789	1,142	0			0	0	0	20,846	12,508	8,338
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	258,534	6,602	16,817	0			0	0	0	235,115	141,069	94,046
3-D SECURE RES. SERVICE (EXCEPT YDC)	99,739	3,760							0	95,979	57,587	38,392
3-E YDC SECURE	493,715	7,070								486,645	291,987	194,658
3-F SUBTOTAL INSTITUTIONAL	876,765	20,221	17,959	0	0	0	0	0	0	838,585	503,151	335,434
4 ADMINISTRATION	1,159,557	2,673		190,189		0	0	0	4,265	962,430	577,458	384,972
5 TOTAL REVENUES	8,477,564	145,847	567,919	677,293	202,831	93,351	35,161	0	4,265	6,750,897	5,065,376	1,685,521

MERCER COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	0	0		3,860	0	0	3,860	34	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	252,538	0	0	0	252,538	0	139	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	301,638	0	0	0	301,638	0	170	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	425,320	0	425,320	0	243	0	0	0
1-E COUNSELING - DELINQUENT	0	0		25	230,668	0	230,693	0	144	25	0	0
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	0	0						0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			88,648	0	88,648	0	293	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			128,524	0	128,524	0	213	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	240,332	118,028		29,266	0	10,006	397,632	507	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	801,107	393,430		133,270	35,005	33,353	1,396,165	3,088	255	0	30,546	0
1-O SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,100	27,608		28,708	64	245	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				465	0		465	2	0	0	0	0
1-R SUBTOTAL IN-HOME	1,041,439	511,458	554,176	167,986	935,773	43,359	3,254,191			25	30,546	0
Number of Children receiving only NON-PURCHASED IN-Home Services											3,280	
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	12,551	678,918	0	691,469	4,156	70	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,514	1,081,211	0	1,084,725	6,378	106	120	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	4,217	134,431	0	138,648	1,739	92	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	127	236,336	0	236,463	1,564	87	0	0	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	35,803	1,030,634	0	1,066,437	19,010	257	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	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	0	0	0	56,212	3,161,530	0	3,217,742	32,847	612	120	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	Program Income
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	90	24,687	0	24,777	175	8	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	644	257,890	0	258,534	1,582	24	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	99,739	0	99,739	344	6	0	0	0
3-E YDC SECURE	0	0	0	0	493,715	0	493,715	1,066	14	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	734	876,031	0	876,765	3,167	52	0	0	0
4 ADMINISTRATION	560,774	275,400	0	273,920	5,000	45,538	1,160,632			615	460	0
5 TOTAL EXPENDITURES	1,602,213	786,858	554,176	498,852	4,978,334	88,897	8,509,330			760	31,006	0
County Indirect Costs = \$											166,594	

**MERCER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 3,860	\$ 0	\$ 3,860
Adoption Assistance	252,538	0	252,538
Subsidized Permanent Legal Custodianship	301,638	0	301,638
Counseling	656,013	0	656,013
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	217,172	0	217,172
Protective Service - Child Abuse	397,632	0	397,632
Protective Service - General	1,396,165	0	1,396,165
Service Planning	0	0	0
Juvenile Act Proceedings	29,173	0	29,173
Alternative Treatment	0	0	0
Community Residential	1,776,194	0	1,776,194
Emergency Shelter	375,111	0	375,111
Foster Family	1,066,437	0	1,066,437
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	283,311	0	283,311
Secure Residential Service (Except YDC)	99,739	0	99,739
YDC Secure	493,715	0	493,715
Administration	<u>1,160,632</u>	<u>0</u>	<u>1,160,632</u>
Combined Total Expense	8,509,330	0	8,509,330
Less Non-reimbursables	<u>31,766</u>	<u>0</u>	<u>31,766</u>
Total Net Expense	\$ <u>8,477,564</u>	\$ <u>0</u>	\$ <u>8,477,564</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,602,213	\$ 0	\$ 1,602,213
Employee Benefits	786,858	0	786,858
Subsidies	554,176	0	554,176
Operating	498,852	0	498,852
Purchased Services	4,978,334	0	4,978,334
Fixed Assets	<u>88,897</u>	<u>0</u>	<u>88,897</u>
Combined Total Expense	8,509,330	0	8,509,330
Less Non-reimbursables	<u>31,766</u>	<u>0</u>	<u>31,766</u>
Total Net Expense	\$ <u>8,477,564</u>	\$ <u>0</u>	\$ <u>8,477,564</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

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

Approved State Allocation ¹		\$	5,914,890
Supplemental Act 148			<u>0</u>
Total State Allocation			5,914,890
State Share (CY348) ²	\$		5,475,629
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,475,629
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	5,475,629
Actual Act 148 Revenues Received ⁴			<u>5,479,730</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(4,101)</u></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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND 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	1,726	0	0	0	0	0	0	0	1,726	1,726	0
02. 90% REIMBURSEMENT	339,468	0	12,552	0	0	0	0	0	326,916	294,224	32,692
03. 80% REIMBURSEMENT	6,411,771	98,941	670,080	202,831	93,351	17,581	0	0	5,328,987	4,263,189	1,065,798
04. 60% REIMBURSEMENT	1,733,362	23,148	184,946	0	0	17,580	0	3,850	1,503,838	902,302	601,536
05. 50% REIMBURSEMENT	28,375	0	0	0	0	0	0	0	28,375	14,188	14,187
06. TOTAL NET CHILD WELFARE EXPEND.	8,514,702	122,089	867,578	202,831	93,351	35,161	0	3,850	7,189,842	5,475,629	1,714,213
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	472,496	786							471,710	283,026	188,684
08. NON-REIMBURSABLE EXPENDITURES	26,951	0							26,951		26,951
09. TOTAL EXPENDITURES	9,014,149	122,875	867,578	202,831	93,351	35,161	0	3,850	7,688,503	5,758,655	1,929,848
10. TOTAL TITLE IV-D COLLECTIONS	45,924										
11. TITLE IV-D Collections for IV-E Children	10,067										
12. STATE ACT 148 - line 6	5,475,629										
13. STATE ACT 148 ALLOCATION	5,914,890										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	5,475,629										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,475,629										
ACT 148 AMOUNT RECEIVED	5,479,730										
ADJUSTMENT TO STATE SHARE	(4,101)										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	1,726	0		0	0			0	0	1,726	1,726	0
I-B ADOPTION ASSISTANCE	306,211	0	65,187	0				0	0	241,024	192,819	48,205
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	343,976	0	105,586	0				0	0	238,390	190,712	47,678
I-D COUNSELING - DEPENDENT	478,540	0		39	174,441	93,351		0	0	210,709	168,567	42,142
I-E COUNSELING - DELINQUENT	455,931	26,905		0	28,390	0		0	0	400,636	320,509	80,127
I-F DAY CARE	1,022	0		0	0	0		0	0	1,022	818	204
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0		0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0		0	0	0	0	0
I-I HOMEMAKER SERVICE	3,350	0		0	0	0		0	0	3,350	2,680	670
I-J INTAKE & REFERRAL	0	0		0	0	0		0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	132,193	0		0	0	0		0	0	132,193	105,754	26,439
I-L LIFE SKILLS - DELINQUENT	172,770	0		0	0	0		0	0	172,770	138,216	34,554
I-M PROTECTIVE SERVICE - CHILD ABUSE	390,489	0		60,195	0	0		0	0	330,294	264,235	66,059
I-N PROTECTIVE SERVICE - GENERAL	1,328,661	0		199,689	0	0		0	0	1,128,972	903,178	225,794
I-O SERVICE PLANNING	0	0		0	0	0		0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	27,921	0		0	0	0		0	0	27,921	13,961	13,960
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	454	0		0	0	0		0	0	454	227	227
I-R SUBTOTAL IN-HOME	3,643,244	26,905	170,773	259,923	202,831	93,351	0	0	0	2,889,461	2,303,402	586,059

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0		0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0		0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	427,120	24,588	15,629	0		8,790	0	0	378,113	302,490	75,623	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,592,411	32,120	29,315	0		0	0	0	1,530,976	1,224,781	306,195	0
2-E EMERGENCY SHELTER - DEPENDENT	55,854	0	3,119	1,496	0	0	0	0	51,239	46,115	5,124	0
2-F EMERGENCY SHELTER - DELINQUENT	283,614	0	7,937	0	0	0	0	0	275,677	248,109	27,568	0
2-G FOSTER FAMILY - DEPENDENT	779,097	15,328	104,489	89,951	0	8,791	0	0	560,538	448,430	112,108	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	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	3,138,096	72,036	160,489	91,447	0	17,581	0	0	2,796,543	2,269,925	526,618	0

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0		0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	35,844	7,075	0	0		17,580	0	0	11,189	6,713	4,476	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	268,601	14,451	6,043	0		0	0	0	248,107	148,864	99,243	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	256,424	0						0	256,424	153,854	102,570	0
3-E YDC SECURE	472,496	786							471,710	283,026	188,684	0
3-F SUBTOTAL INSTITUTIONAL	1,033,365	22,312	6,043	0	0	17,580	0	0	987,430	592,457	394,973	0

4 ADMINISTRATION	1,172,493	1,622		178,903		0	0	0	3,850	988,118	592,871	395,247
5 TOTAL REVENUES	8,987,198	122,875	337,305	530,273	202,831	93,351	35,161	0	3,850	7,661,552	5,758,655	1,902,897

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	0	0		726	1,000	0	1,726	15	1	0	0	0
I-B ADOPTION ASSISTANCE	0	0	306,211	0	0	0	306,211	7	151	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	343,976	0	0	0	343,976	0	179	0	0	0
I-D COUNSELING - DEPENDENT	0	0		234	478,306	0	478,540	0	254	0	0	0
I-E COUNSELING - DELINQUENT	0	0		469	455,652	0	456,121	0	211	0	190	0
I-F DAY CARE	0	0		0	1,022	0	1,022	0	4	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	3,350	0	3,350	0	5	0	0	0
I-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	132,193	0	132,193	0	263	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	172,770	0	172,770	0	267	0	0	0
I-M PROTECTIVE SERVICE - CHLD ABUSE	244,355	115,035		31,099	0	0	390,489	785	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	814,517	383,452		124,670	28,039	0	1,350,678	2,556	190	0	22,017	0
I-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				770	27,151		27,921	17	266			
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				454	0		454	5	0			
I-R SUBTOTAL IN-HOME	1,058,872	498,487	650,187	158,422	1,299,483	0	3,665,451				22,207	0
Number of Children receiving only NON-PURCHASED IN-Home Services 3,726												
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	0	0	0	2,484	424,636	0	427,120	2,108	32	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,821	1,588,590	0	1,592,411	8,312	130	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	3,556	52,298	0	55,854	844	54	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	283,614	0	283,614	1,760	121	0	0	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	58,220	720,877	0	779,097	17,443	217	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	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	0	0	0	68,081	3,070,015	0	3,138,096	30,467	554	0	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	35,844	0	35,844	174	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	608	267,993	0	268,601	1,714	27	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	200	256,224	0	256,424	763	12	0	0	0
3-E YDC SECURE	0	0	0	0	472,496	0	472,496	976	15	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	808	1,032,557	0	1,033,365	3,627	56	0	0	0
4 ADMINISTRATION	570,162	274,051	0	321,606	0	11,418	1,177,237			4,381	363	0
5 TOTAL EXPENDITURES	1,629,034	772,538	650,187	548,917	5,402,055	11,418	9,014,149			4,381	22,570	0
County Indirect Costs = \$ 170,857												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 1,726	\$ 0	\$ 1,726
Adoption Assistance	306,211	0	306,211
Subsidized Permanent Legal Custodianship	343,976	0	343,976
Counseling	934,661	0	934,661
Day Care	1,022	0	1,022
Day Treatment	0	0	0
Homemaker Service	3,350	0	3,350
Intake and Referral	0	0	0
Life Skills	304,963	0	304,963
Protective Service - Child Abuse	390,058	431	390,489
Protective Service - General	1,350,144	534	1,350,678
Service Planning	0	0	0
Juvenile Act Proceedings	29,200	(825)	28,375
Alternative Treatment	0	0	0
Community Residential	2,019,531	0	2,019,531
Emergency Shelter	339,468	0	339,468
Foster Family	779,097	0	779,097
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	304,445	0	304,445
Secure Residential Service (Except YDC)	256,424	0	256,424
YDC Secure	472,496	0	472,496
Administration	1,176,216	1,021	1,177,237
Combined Total Expense	9,012,988	1,161	9,014,149
Less Non-reimbursables	26,951	0	26,951
Total Net Expense	\$ 8,986,037	\$ 1,161	\$ 8,987,198

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,629,034	\$ 0	\$ 1,629,034
Employee Benefits	772,538	0	772,538
Subsidies	650,187	0	650,187
Operating	546,931	1,986	548,917
Purchased Services	5,402,880	(825)	5,402,055
Fixed Assets	11,418	0	11,418
Combined Total Expense	9,012,988	1,161	9,014,149
Less Non-reimbursables	26,951	0	26,951
Total Net Expense	\$ 8,986,037	\$ 1,161	\$ 8,987,198

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-M	4	1	<p style="text-align: center;">CY-370 Adjustments</p> Protective Service - Child Abuse - Operating Protective Service - General - Operating Administration - Operating Total Adjustment Amount To increase expenditures in the amount of \$1,986 due to reconciling the Revised CY-370 with the originally submitted CY-370 Expenditure Report and to agree to the final ledger report. Title 55 PA Code, Chapter 3170.41(a)	\$ 30,668	\$ 431	\$ 31,099	
	1-N	4			\$ 124,136	\$ 534	\$ 124,670	
	4	4			\$ 320,585	\$ 1,021	\$ 321,606	
						\$ 1,986		
CY-370	1-Q	5	2	Juvenile Act Proceedings - Delinquent - Purchased Services To decrease Juvenile Act Proceeding costs by \$825 to disallow the legal fees associated with delinquent court proceedings that were erroneously included on the CY-370 Expenditure Report submitted to the Commonwealth DHS. Title 55 PA Code, Chapter 3140.23	\$ 825	\$ (825)		
CY-370A	1-E	2	3	<p style="text-align: center;">CY-370A Adjustments</p> Counseling - Delinquent- Program Income Community Residential - Dependent - Program Income Community Residential - Delinquent - Program Income Foster Family - Dependent - Program Income Residential Service - Dependent - Program Income Res. Service - Delinquent (Non YDC/YFC) - Program Income YDC Secure - Program Income Administration - Program Income Total Adjustment Amount To increase Program Income by \$6,700 to include revenue not reported on the CY-370A Revenue Report submitted to the Department of Human Services and reconcile to the agency's final revenue ledger. Title 55 PA Code, Chapter 3170.95(a)(b)	\$ -	\$ 1,467	\$ 1,467	
	2-C	2			\$ -	\$ 1,341	\$ 1,341	
	2-D	2			\$ 1,534	\$ 1,751	\$ 3,285	
	2-G	2			\$ 14,492	\$ 836	\$ 15,328	
	3-B	2			\$ 6,689	\$ 386	\$ 7,075	
	3-C	2			\$ 13,663	\$ 788	\$ 14,451	
	3-E	2			\$ 743	\$ 43	\$ 786	
	4	2			\$ 1,534	\$ 88	\$ 1,622	
						\$ 6,700		

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

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

Approved State Allocation ¹		\$	5,648,547
Supplemental Act 148			<u>0</u>
Total State Allocation			5,648,547
State Share (CY348) ²	\$		5,032,309
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	5,032,309
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	5,032,309
Actual Act 148 Revenues Received ⁴			<u>5,027,793</u>
Net Amount Due County/(State) ⁵		\$	<u><u>4,516</u></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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	138,583	0	19,910	0	0	0	0	0	118,673	118,673	0
02. 90% REIMBURSEMENT	291,769	848	30,271	0	0	0	0	0	260,650	234,585	26,065
03. 80% REIMBURSEMENT	5,923,267	101,537	692,125	202,831	93,351	35,161	0	0	4,798,262	3,838,608	959,654
04. 60% REIMBURSEMENT	1,584,046	14,629	186,624	0	0	0	0	3,528	1,379,265	827,559	551,706
05. 50% REIMBURSEMENT	25,768	0	0	0	0	0	0	0	25,768	12,884	12,884
06. TOTAL NET CHILD WELFARE EXPEND.	7,963,433	117,014	928,930	202,831	93,351	35,161	0	3,528	6,582,618	5,032,309	1,550,309

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	685,080	7,144							677,936	406,762	271,174

08. NON-REIMBURSABLE EXPENDITURES	27,681	0							27,681		27,681
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09. TOTAL EXPENDITURES	8,676,194	124,158	928,930	202,831	93,351	35,161	0	3,528	7,288,235	5,439,071	1,849,164
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10. TOTAL TITLE IV-D COLLECTIONS	41,779										
11. TITLE IV-D Collections for IV-E Children	1,664										
12. STATE ACT 148 - line 6	5,032,309										
13. STATE ACT 148 ALLOCATION	5,648,547										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	5,032,309										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,032,309										
ACT 148 AMOUNT RECEIVED	5,027,793										
ADJUSTMENT TO STATE SHARE	4,516										

MERCER COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JULY 1, 2016
 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	Out Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	138,583	0		19,910	0		0	0	0	118,673	118,673	0
1-B ADOPTION ASSISTANCE	298,414	0	89,769	0	0	0	0	0	0	208,645	166,916	41,729
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	362,240	0	112,416	0	0	0	0	0	0	250,824	200,659	50,165
1-D COUNSELING - DEPENDENT	481,709	12,933		1,282	184,439	93,351	0	0	0	189,704	151,763	37,941
1-E COUNSELING - DELINQUENT	551,490	221		0	5,771	0	0	0	0	545,498	436,398	109,100
1-F DAY CARE	68	0		0	0	0	0	0	0	68	54	14
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	49,770	0		151	12,621	0	0	0	0	36,998	29,598	7,400
1-J INTAKE & REFERRAL	112,599	0		16,177	0	0	0	0	0	96,422	77,138	19,284
1-K LIFE SKILLS - DEPENDENT	164,431	0		1,547	0	0	0	0	0	162,884	130,307	32,577
1-L LIFE SKILLS - DELINQUENT	139,692	0		0	0	0	0	0	0	139,692	111,754	27,938
1-M PROTECTIVE SERVICE - CHILD ABUSE	197,826	0		23,626	0	0	0	0	0	174,200	139,360	34,840
1-N PROTECTIVE SERVICE - GENERAL	1,100,186	0		153,557	0	0	0	0	0	946,629	757,303	189,326
1-O SERVICE PLANNING	67,193	0		9,654	0	0	0	0	0	57,539	46,031	11,508
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	24,848	0		0	0	0	0	0	0	24,848	12,424	12,424
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	470	0		0	0	0	0	0	0	470	235	235
1-R SUBTOTAL IN-HOME	3,690,519	13,154	202,185	225,904	202,831	93,351	0	0	0	2,953,094	2,378,613	574,481

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN	TANF	TITLE XX	TITLE IV-B	Out 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	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	523,640	33,938	19,290	4,876	0	35,161	0	0	0	450,375	344,300	86,075
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,183,712	31,486	92,295	0	0	0	0	0	0	1,059,931	847,945	211,986
2-E EMERGENCY SHELTER - DEPENDENT	61,889	848	9,217	2,323	0	0	0	0	0	49,501	44,551	4,950
2-F EMERGENCY SHELTER - DELINQUENT	239,880	0	18,731	0	0	0	0	0	0	211,149	190,034	21,115
2-G FOSTER FAMILY - DEPENDENT	650,821	22,959	87,344	73,158	0	0	0	0	0	467,360	373,888	93,472
2-H FOSTER FAMILY - DELINQUENT	38,476	0	3,194	3,859	0	0	0	0	0	31,493	25,194	6,299
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	2,688,418	89,231	230,001	84,216	0	35,161	0	0	0	2,249,809	1,825,912	423,897

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN	TANF	TITLE XX	TITLE IV-B	Out Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	450	0		0	0	0	0	0	0	450	225	225
3-B RESIDENTIAL SERVICE - DEPENDENT	61,092	0	785	8,559	0	0	0	0	0	51,749	31,049	20,700
3-C RES. SERVICE - DELINQUENT (NON-YDC/FCC)	141,303	10,438	10,518	0	0	0	0	0	0	120,347	72,208	48,139
3-D SECURE RES. SERVICE (EXCEPT YDC)	217,153	0								217,153	130,292	86,861
3-E YDC SECURE	685,080	7,144								677,936	406,762	271,174
3-F SUBTOTAL INSTITUTIONAL	1,105,079	17,582	11,303	8,559	0	0	0	0	0	1,087,635	640,536	427,099

4 ADMINISTRATION	1,164,497	4,191		166,762	0	0	0	0	0	3,528	594,010	39,606
5 TOTAL REVENUES	8,648,513	124,158	443,489	485,441	202,831	93,351	35,161	0	3,528	7,260,554	5,439,071	1,821,483

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS SUBSIDIES	OPERATING SERVICES	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	90,652	41,868		6,063	0	0	138,583	19	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	298,414	0	0	0	298,414	0	140	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	363,240	0	0	0	363,240	0	187	0	0	0
1-D COUNSELING - DEPENDENT	5,838	2,696		389	472,786	0	481,709	0	205	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	551,490	0	551,490	0	254	0	0	0
1-F DAY CARE	0	0		0	68	0	68	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	687	317		45	48,721	0	49,770	0	58	0	0	0
1-J INTAKE & REFERRAL	73,655	34,019		4,925	153,671	0	166,270	1,309	229	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	139,692	0	139,692	0	247	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	95,288	44,008		25,176	33,354	0	197,826	1,050	116	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	672,680	310,681		118,714	24,812	0	1,126,887	2,878	149	7,827	18,874	0
1-O SERVICE PLANNING	43,953	20,300		2,940	0	0	67,193	3,575	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,033	23,815		24,848	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				470	0		470	0	0	0	0	0
1-R SUBTOTAL IN-HOME	989,792	457,140	661,654	160,225	1,448,409	0	3,717,220			7,827	18,874	0
Number of Children receiving only NON-PURCHASED IN-Home Services 5,048												
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	22,149	14,925		4,689	481,877	0	523,640	2,455	34	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		4,316	1,179,396	0	1,183,712	5,859	100	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	343	160		2,035	59,351	0	61,889	1,034	51	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	229,880	0	229,880	1,455	115	0	0	0
2-G FOSTER FAMILY - DEPENDENT	72,282	33,383		54,695	490,461	0	650,821	11,190	161	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		251	38,225	0	38,476	457	6	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	94,774	48,468	0	65,986	2,479,190	0	2,688,418	22,450	467	0	0	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0		0	450	0	450	2	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	38,974	18,000		4,119	0	0	61,093	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	141,303	0	141,303	889	17	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		184	216,969	0	217,153	650	9	0	0	0
3-E YDC SECURE	0	0		0	685,080	0	685,080	1,434	24	0	0	0
3-F SUBTOTAL INSTITUTIONAL	38,974	18,000	0	4,303	1,043,802	0	1,105,079	2,975	51	0	0	0
4 ADMINISTRATION	593,359	277,965	0	293,867	0	286	1,165,477			980	0	0
5 TOTAL EXPENDITURES	1,716,899	801,573	661,654	524,381	4,971,401	286	8,676,194			8,807	18,874	0
County Indirect Costs = \$ 175,295												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 138,742	\$ (159)	\$ 138,583
Adoption Assistance	298,414	0	298,414
Subsidized Permanent Legal Custodianship	363,240	0	363,240
Counseling	1,027,313	5,886	1,033,199
Day Care	68	0	68
Day Treatment	0	0	0
Homemaker Service	49,771	(1)	49,770
Intake and Referral	112,727	(128)	112,599
Life Skills	304,136	(13)	304,123
Protective Service - Child Abuse	197,993	(167)	197,826
Protective Service - General	1,128,062	(1,175)	1,126,887
Service Planning	67,270	(77)	67,193
Juvenile Act Proceedings	25,318	0	25,318
Alternative Treatment	0	0	0
Community Residential	1,702,354	4,998	1,707,352
Emergency Shelter	291,508	261	291,769
Foster Family	689,423	(126)	689,297
Supervised Independent Living	0	0	0
Juvenile Detention Service	450	0	450
Residential Service	202,464	(68)	202,396
Secure Residential Service (Except YDC)	217,153	0	217,153
YDC Secure	685,080	0	685,080
Administration	1,165,153	324	1,165,477
Combined Total Expense	<u>8,666,639</u>	<u>9,555</u>	<u>8,676,194</u>
Less Non-reimbursables	<u>27,681</u>	<u>0</u>	<u>27,681</u>
Total Net Expense	<u>\$ 8,638,958</u>	<u>\$ 9,555</u>	<u>\$ 8,648,513</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,716,899	\$ 0	\$ 1,716,899
Employee Benefits	799,877	1,696	801,573
Subsidies	661,654	0	661,654
Operating	523,306	1,075	524,381
Purchased Services	4,964,903	6,498	4,971,401
Fixed Assets	0	286	286
Combined Total Expense	<u>8,666,639</u>	<u>9,555</u>	<u>8,676,194</u>
Less Non-reimbursables	<u>27,681</u>	<u>0</u>	<u>27,681</u>
Total Net Expense	<u>\$ 8,638,958</u>	<u>\$ 9,555</u>	<u>\$ 8,648,513</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 42,027	\$ (159)	\$ 41,868
	1-D	2		Counseling Dependent - Employee Benefits	\$ 2,706	\$ (10)	\$ 2,696
	1-I	2		Homemaker Service - Employee Benefits	\$ 318	\$ (1)	\$ 317
	1-J	2		Intake and Referral - Employee Benefits	\$ 34,147	\$ (128)	\$ 34,019
	1-K	2		Life Skills - Dependent - Employee Benefits	\$ 3,264	\$ (13)	\$ 3,251
	1-M	2		Protective Service - Child Abuse - Employee Benefits	\$ 44,175	\$ (167)	\$ 44,008
	1-N	2		Protective Service - General - Employee Benefits	\$ 311,856	\$ (1,175)	\$ 310,681
	1-O	2		Service Planning - Employee Benefits	\$ 20,377	\$ (77)	\$ 20,300
	2-C	2		Community Residential - Dependent - Employee Benefits	\$ 10,268	\$ (39)	\$ 10,229
	2-G	2		Foster Family - Dependent - Employee Benefits	\$ 33,509	\$ (126)	\$ 33,383
	3-B	2		Residential Service - Dependent - Employee Benefits	\$ 18,068	\$ (68)	\$ 18,000
	4	2		Administration - Employee Benefits	\$ 279,002	\$ (1,037)	\$ 277,965
	4	4		Administration - Operating	\$ 292,792	\$ 1,075	\$ 293,867
	1-D	5		Counseling Dependent - Purchased Services	\$ 469,302	\$ 3,484	\$ 472,786
	1-E	5		Counseling Delinquent - Purchased Services	\$ 549,078	\$ 2,412	\$ 551,490
	2-C	5		Community Residential - Dependent - Purchased Services	\$ 481,877	\$ 4,696	\$ 486,573
	2-D	5		Community Residential - Delinquent - Purchased Services	\$ -	\$ 341	\$ 341
	2-F	5		Emergency Shelter - Delinquent - Purchased Services	\$ 229,619	\$ 261	\$ 229,880
	4	6		Administration - Fixed Assets	\$ -	\$ 286	\$ 286
				Total Adjustment Amount		\$ 9,555	
				To increase expenditures in the amount of \$9,555 due to reconciling the Revised CY-370 with the originally submitted CY-370 Expenditure Report and to agree to the final ledger report.			
				Title 55 PA Code, Chapter 3170.41(a)			
CY-370A Adjustments							
CY-370A	1-D	2	2	Counseling - Dependent - Program Income	\$ 12,496	\$ 437	\$ 12,933
	1-E	2		Counseling - Delinquent - Program Income	\$ 214	\$ 7	\$ 221
	2-C	2		Community Residential - Dependent - Program Income	\$ 32,790	\$ 1,148	\$ 33,938
	2-D	2		Community Residential - Delinquent - Program Income	\$ 30,421	\$ 1,065	\$ 31,486
	2-E	2		Emergency Shelter - Dependent - Program Income	\$ 819	\$ 29	\$ 848
	2-G	2		Foster Family - Dependent - Program Income	\$ 22,183	\$ 776	\$ 22,959
	3-C	2		Res. Service - Delinquent - Program Income	\$ 10,085	\$ 353	\$ 10,438
	3-E	2		YDC Secure - Program Income	\$ 6,902	\$ 242	\$ 7,144
	4	2		Administration - Program Income	\$ 4,049	\$ 142	\$ 4,191
				Total Adjustment Amount		\$ 4,199	
				To increase Program Income by \$4,199 to include revenue not reported on the CY-370A Revenue Report submitted to the Department of Human Services and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2016 to JUNE 30, 2017

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

Approved State Allocation ¹		\$	5,963,023
Supplemental Act 148			<u>(8,640)</u>
Total State Allocation			5,954,383
State Share (CY348) ²	\$		4,737,757
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,737,757
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	4,737,757
Actual Act 148 Revenues Received ⁴			<u>4,731,715</u>
Net Amount Due County/(State) ⁵		\$	<u><u>6,042</u></u>

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- 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.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	86,583	0	12,075	0	0	0	0	0	74,508	74,508	0
02. 90% REIMBURSEMENT	285,359	0	35,812	0	0	0	0	0	249,547	224,592	24,955
03. 80% REIMBURSEMENT	5,413,097	103,098	613,314	202,831	93,351	25,517	0	0	4,374,986	3,499,989	874,997
04. 60% REIMBURSEMENT	1,806,387	22,930	221,084	0	0	9,644	0	3,829	1,548,900	929,340	619,560
05. 50% REIMBURSEMENT	18,780	0	124	0	0	0	0	0	18,656	9,328	9,328
06. TOTAL NET CHILD WELFARE EXPEND.	7,610,206	126,028	882,409	202,831	93,351	35,161	0	3,829	6,266,597	4,737,757	1,528,840
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	316,200	0							316,200	189,720	126,480
08. NON-REIMBURSABLE EXPENDITURES	32,017	0							32,017		32,017
09. TOTAL EXPENDITURES	7,958,423	126,028	882,409	202,831	93,351	35,161	0	3,829	6,614,814	4,927,477	1,687,337
10. TOTAL TITLE IV-D COLLECTIONS	49,582										
11. TITLE IV-D Collections for IV-E Children	4,620										
12. STATE ACT 148 - line 6	4,737,757										
13. STATE ACT 148 ALLOCATION	5,963,023										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	4,737,757										
INVOICE											
AMENDED STATE SHARE (ACT 148)	4,737,757										
ACT 148 AMOUNT RECEIVED	4,731,715										
ADJUSTMENT TO STATE SHARE	6,042										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	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												
I-A ADOPTION SERVICE	86,583	0		12,075	0				0	74,508	74,508	0
I-B ADOPTION ASSISTANCE	269,852	0	81,427	562					0	187,863	150,290	37,573
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	335,271	0	96,784	0					0	238,487	190,790	47,697
I-D COUNSELING - DEPENDENT	538,067	0		719	157,185	93,351			0	286,812	229,450	57,362
I-E COUNSELING - DELINQUENT	497,714	116		0	25,585	0			0	472,013	377,610	94,403
I-F DAY CARE	0	0		0	0	0			0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0			0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0			0	0	0	0
I-I HOMEMAKER SERVICE	53,487	0		118	20,061	0			0	33,308	26,646	6,662
I-J INTAKE & REFERRAL	163,818	0		22,872	0	0			0	140,946	112,757	28,189
I-K LIFE SKILLS - DEPENDENT	89,790	0		40	0	0			0	89,750	71,800	17,950
I-L LIFE SKILLS - DELINQUENT	121,727	0		0	0	0			0	121,727	97,382	24,345
I-M PROTECTIVE SERVICE - CHILD ABUSE	260,708	0		36,267	0				0	224,441	179,553	44,888
I-N PROTECTIVE SERVICE - GENERAL	1,087,075	0		146,395	0	0			0	940,680	752,544	188,136
I-O SERVICE PLANNING	58,989	0		8,229	0	0			0	50,760	40,608	10,152
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	18,414	0		124	0	0			0	18,290	9,145	9,145
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	366	0		0	0	0			0	366	183	183
I-R SUBTOTAL IN-HOME	3,581,861	116	178,211	227,401	202,831	93,351			0	2,879,951	2,313,266	566,685

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0			0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0			0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	479,004	35,874	33,162	4,860		0	25,517	0	0	379,591	303,673	75,918
2-D COMMUNITY RESIDENTIAL - DELINQUENT	791,611	30,839	21,758	0		0	0	0	0	739,014	591,211	147,803
2-E EMERGENCY SHELTER - DEPENDENT	63,679	0	12,095	3,427	0	0	0	0	0	48,157	43,341	4,816
2-F EMERGENCY SHELTER - DELINQUENT	221,680	0	20,290	0	0	0	0	0	0	201,390	181,251	20,139
2-G FOSTER FAMILY - DEPENDENT	588,200	35,642	109,199	48,593		0	0	0	0	394,766	315,813	78,953
2-H FOSTER FAMILY - DELINQUENT	77,784	627	1,006	1,323		0	0	0	0	74,828	59,862	14,966
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	2,221,958	102,982	197,510	58,203	0	0	25,517	0	0	1,837,746	1,495,151	342,595

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0							0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	34,601	0	165	3,122		0	9,644	0	0	21,670	13,002	8,668
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	254,321	7,670	18,461	0		0	0	0	0	228,190	136,914	91,276
3-D SECURE RES. SERVICE (EXCEPT YDC)	89,383	0						0	0	89,383	53,630	35,753
3-E YDC SECURE	316,200	0							0	316,200	189,720	126,480
3-F SUBTOTAL INSTITUTIONAL	694,505	7,670	18,626	3,122	0	0	9,644	0	0	655,443	393,266	262,177
4 ADMINISTRATION	1,428,082	15,260		199,336		0	0	0	3,829	1,209,657	725,794	483,863
5 TOTAL REVENUES	7,926,406	126,028	394,347	488,062	202,831	93,351	35,161	0	3,829	6,582,797	4,927,477	1,655,320

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A ADOPTION SERVICE	57,242	24,872		3,759	0	710	86,583	9	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	269,852	0	0	0	269,852	0	38	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	335,271	0	0	0	335,271	0	47	0	0	0
I-D COUNSELING - DEPENDENT	0	0		4,393	533,674	0	538,067	0	132	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	497,714	0	497,714	0	121	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	570	247		24	52,639	7	53,487	0	28	0	0	0
I-J INTAKE & REFERRAL	109,746	47,686		5,025	0	1,361	163,818	2,427	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	191	83		41	89,473	2	89,790	0	110	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		5	121,722	0	121,727	0	109	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	162,058	70,417		26,223	0	2,010	260,708	975	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	672,307	292,128		139,897	0	8,337	1,112,669	2,266	0	25,594	0	0
I-O SERVICE PLANNING	39,425	17,131		1,944	0	489	58,989	3,241	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				4,346	14,068		18,414	0	103	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				366	0		366	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,041,539	452,564	605,123	186,023	1,309,290	12,916	3,607,455			25,594	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,313	10,130	0	8,135	437,137	289	479,004	2,511	16	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,366	789,245	0	791,611	4,559	42	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	4,011	59,668	0	63,679	967	38	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	20	221,660	0	221,680	1,405	57	0	0	0
2-G FOSTER FAMILY - DEPENDENT	34,307	14,907	0	74,056	464,505	425	588,200	11,960	62	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,483	76,301	0	77,784	966	4	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	57,620	25,037	0	90,071	2,048,516	714	2,221,958	22,368	219	0	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	0
3-B RESIDENTIAL SERVICE - DEPENDENT	14,975	6,506	0	3,290	9,644	186	34,601	610	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	272	254,049	0	254,321	1,295	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	48	89,335	0	89,383	250	2	0	0	0
3-E YDC SECURE	0	0	0	0	316,200	0	316,200	620	5	0	0	0
3-F SUBTOTAL INSTITUTIONAL	14,975	6,506	0	3,610	669,228	186	694,505	2,775	19	0	0	0
4 ADMINISTRATION	781,295	339,484	0	303,887	0	9,839	1,434,505			6,423	0	0
5 TOTAL EXPENDITURES	1,895,429	823,591	605,123	583,591	4,027,034	23,655	7,958,423			32,017	0	0
County Indirect Costs = \$ 419,667												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 86,482	\$ 101	\$ 86,583
Adoption Assistance	269,852	0	269,852
Subsidized Permanent Legal Custodianship	335,271	0	335,271
Counseling	1,035,638	143	1,035,781
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	53,487	0	53,487
Intake and Referral	163,650	168	163,818
Life Skills	211,479	38	211,517
Protective Service - Child Abuse	259,469	1,239	260,708
Protective Service - General	1,105,035	7,634	1,112,669
Service Planning	58,861	128	58,989
Juvenile Act Proceedings	18,678	102	18,780
Alternative Treatment	0	0	0
Community Residential	1,269,607	1,008	1,270,615
Emergency Shelter	284,974	385	285,359
Foster Family	663,267	2,717	665,984
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	288,694	228	288,922
Secure Residential Service (Except YDC)	89,335	48	89,383
YDC Secure	316,200	0	316,200
Administration	1,448,444	(13,939)	1,434,505
Combined Total Expense	<u>7,958,423</u>	<u>0</u>	<u>7,958,423</u>
Less Non-reimbursables	<u>32,017</u>	<u>0</u>	<u>32,017</u>
Total Net Expense	<u>\$ 7,926,406</u>	<u>\$ 0</u>	<u>\$ 7,926,406</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,895,429	\$ 0	\$ 1,895,429
Employee Benefits	823,591	0	823,591
Subsidies	605,123	0	605,123
Operating	583,591	0	583,591
Purchased Services	4,027,034	0	4,027,034
Fixed Assets	23,655	0	23,655
Combined Total Expense	<u>7,958,423</u>	<u>0</u>	<u>7,958,423</u>
Less Non-reimbursables	<u>32,017</u>	<u>0</u>	<u>32,017</u>
Total Net Expense	<u>\$ 7,926,406</u>	<u>\$ 0</u>	<u>\$ 7,926,406</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustments</p> <p>Administration-Operating</p> <p>To decrease Administration-Operating expenditures by \$33,047 of occupancy costs incorrectly included as indirect costs and to reconcile to the county Cost Allocation Plan and properly report indirect costs.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 226,157	\$ (33,047)	\$ 193,110
CY-370	1-A 1-D 1-J 1-K 1-L 1-M 1-N 1-O 1-P 1-Q 2-C 2-D 2-E 2-F 2-G 3-B 3-C 3-D 4	4	2	<p style="text-align: center;">CY-370 Adjustments</p> <p>Adoption Service - Operating</p> <p>Counseling - Dependent - Operating</p> <p>Intake & Referral - Operating</p> <p>Life Skills - Dependent - Operating</p> <p>Life Skills - Delinquent - Operating</p> <p>Protective Service - Child Abuse - Operating</p> <p>Protective Service - General - Operating</p> <p>Service Planning - Operating</p> <p>Juvenile Act Proceedings - Dependent - Operating</p> <p>Juvenile Act Proceedings - Delinquent - Operating</p> <p>Community Residential - Dependent - Operating</p> <p>Community Residential - Delinquent - Operating</p> <p>Emergency Shelter - Dependent - Operating</p> <p>Emergency Shelter - Delinquent - Operating</p> <p>Foster Family - Dependent - Operating</p> <p>Residential Service - Dependent - Operating</p> <p>Res. Service - Delinquent (Except YDC/YFC) - Operating</p> <p>Secure Res. Service (Except YDC) - Operating</p> <p>Administration - Operating</p> <p>Total Adjustment Amount</p> <p>To add \$33,047 of Indirect Costs that should have been direct charged and allocated across the various cost centers. However, the agency misunderstood the prior audit adjustments.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 1,373 \$ 1,974 \$ 2,312 \$ 460 \$ 75 \$ 17,066 \$ 105,111 \$ 1,769 \$ 902 \$ 498 \$ 12,362 \$ 1,517 \$ 5,032 \$ 272 \$ 37,413 \$ 2,679 \$ 449 \$ 655 \$ 263,097	\$ 101 \$ 143 \$ 168 \$ 33 \$ 5 \$ 1,239 \$ 7,634 \$ 128 \$ 66 \$ 36 \$ 898 \$ 110 \$ 365 \$ 20 \$ 2,717 \$ 195 \$ 33 \$ 48 \$ 19,108 \$ 33,047	\$ 1,474 \$ 2,117 \$ 2,480 \$ 493 \$ 80 \$ 18,305 \$ 112,745 \$ 1,897 \$ 968 \$ 534 \$ 13,260 \$ 1,627 \$ 5,397 \$ 292 \$ 40,130 \$ 2,874 \$ 482 \$ 703 \$ 282,205
CY-370A	1-E 2-C 2-D 2-G 2-H 3-C 4	2	3	<p style="text-align: center;">CY-370A Adjustments</p> <p>Counseling - Delinquent - Program Income</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>Res. Service - Delinquent (Non YDC/YFC) - Program Income</p> <p>Administration - Program Income</p> <p>Total Adjustment Amount</p> <p>To decrease Program Income by \$4,299 due to revenue being overstated on the original CY-370A report submitted to the Department of Human Services.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 120 \$ 37,098 \$ 31,891 \$ 36,858 \$ 648 \$ 7,932 \$ 15,780	\$ (4) \$ (1,224) \$ (1,052) \$ (1,216) \$ (21) \$ (262) \$ (520) \$ (4,299)	\$ 116 \$ 35,874 \$ 30,839 \$ 35,642 \$ 627 \$ 7,670 \$ 15,260

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

MERCER COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Mercer County Children and Youth Agency Failed to Implement Effective Control Procedures over the Review of Invoices (Submitted by Contracted In-Home Providers) Prior to Payment (Unresolved)

In our prior engagement report, covering the July 1, 2008, to June 30, 2013, fiscal years, we cited the Mercer County Children and Youth Agency (agency) for not requiring In-Home Purchased Service providers to submit any documentation, other than their submitted invoices, to substantiate that services related to the fees invoiced by these providers were actually provided and provided in adherence to executed contract terms.

Due to the timing of the conduct of our prior engagement, agency management was not made aware of these internal control deficiencies until September 26, 2016, approximately three months after the start of the last fiscal year included in our current engagement scope period; therefore, these internal control deficiencies remained in existence during the first three fiscal years included in our current engagement scope period.

During the conduct of our current engagement, we found agency management attempted to adhere to one of our prior recommendations by developing and formally implementing, as of October 11, 2016, internal control policies and procedures that agency management stated were designed to sufficiently reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. However, after evaluating these newly implemented internal control policies and procedures, we concluded that the agency should further strengthen these controls. The policy and procedures instruct agency fiscal staff to rely on case notes and other documentation created by the fee-for-service providers to substantiate the validity of the number of units listed on their invoices; there is no requirement for the contracted providers' submission of independent, third-party evidence, such as attendance logs signed or initialed by participants, substantiating these providers' actual performance of services listed on submitted invoices. Therefore, we determined that performance of these procedures alone is not sufficient to provide agency management reasonable assurance that contracted In-Home Purchased Services were actually provided for the number of units for each individual listed on fee-for-service providers' submitted invoices. As a result, we concluded that a high risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers continued to exist throughout all four fiscal years included in our current engagement scope period. As such, we concluded that the issuance of a repeat finding is warranted. This repeat finding is included in the Current Engagement Finding and Recommendations section (Section 6) of this report.

MERCER COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance - Mercer County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Providers and to Adhere to the Contract Provisions with Other Providers (Resolved)

In our prior engagement report, covering the July 1, 2008, to June 30, 2013, fiscal years, we cited the Mercer County Children and Youth Agency for failure to comply with DHS regulations requiring that a written, annual purchase of services agreement be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. Due to the timing of the conduct of our prior engagement, agency management was not made aware of the agency's noncompliance until September 26, 2016, approximately three months after the start of the last fiscal year included in our current engagement scope period; therefore, the agency's noncompliance continued during the first three fiscal years included in our current engagement scope period. Furthermore, during the conduct of our current engagement, we found that the agency failed to execute purchase of service agreements with multiple legal services providers for the 2013-2014, 2014-2015, and 2015-2016 fiscal years. As for the 2016-2017 fiscal year, which is the last year included in our four-year engagement scope period, the agency provided substantiation to evidence it had executed purchase of service agreements with all of its legal services providers. Therefore, we concluded issuance of a repeat finding is not warranted.

Finding No. 3 - Noncompliance – Mercer County Children and Youth Agency Failed to Conduct Time Studies Annually (Resolved)

In our prior engagement report, covering the July 1, 2008, to June 30, 2013 fiscal years, we cited the Mercer County Children and Youth Agency (agency) for failure to conduct time studies annually, as required by DHS regulations and related guidance. Due to the timing of the conduct of our prior engagement, agency management was not made aware of the agency's noncompliance until September 26, 2016, approximately three months after the start of the last fiscal year included in our current engagement scope period; therefore, the agency's noncompliance continued during the first three fiscal years included in our current engagement scope period. Furthermore, during the conduct of our current engagement, the agency again failed to perform annual time studies for the 2013-2014 and 2014-2015 fiscal years. However, for the 2015-2016 and 2016-2017 fiscal years, the agency complied with DHS regulations and conducted time studies of all agency staff. Furthermore, the agency followed our recommendation to develop and implement a Time Study Policy and Procedure, which took effect on October 11, 2016. Therefore, we concluded issuance of a repeat finding is not warranted.

SECTION 6

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

MERCER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – Unresolved Prior Audit Recommendations - The Mercer County Children and Youth Agency Should Improve Its Control Procedures to Further Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by Contracted In-Home Purchased Service Providers

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 5) of this report, we cited the Mercer County Children and Youth Agency (agency) for not requiring In-Home Purchased Service providers to submit any documentation, other than their submitted invoices, to substantiate that services related to the fees invoiced by these providers were actually provided and provided in adherence to executed contract terms.

During the conduct of our current engagement, we found agency management attempted to adhere to one of our prior recommendations by developing and formally implementing, as of October 11, 2016, internal control policies and procedures designed to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. However, after evaluating the agency's newly implemented internal control policies and procedures, we concluded that the agency should further strengthen these controls. These policy and procedures instruct fiscal staff to rely on case notes and other documentation created by the fee-for-service providers to substantiate the validity of the number of units listed on their invoices; there is no requirement for the submission of independent, third-party evidence, such as attendance logs signed or initialed by participants, substantiating these providers' actual performance of services listed on submitted invoices. Therefore, we determined that performance of these procedures alone does not provide sufficient reasonable assurance that contracted In-Home Purchased Services were actually provided for the number of units for each listed individual on contracted Fee-For-Service providers' submitted invoices. As a result, we concluded that a high risk of paying overbillings or fraudulent billings submitted by contracted Fee-For-Service In-Home Purchased Service providers continued to exist throughout all four fiscal years included in our current engagement scope period.

In addition, for contracted Program-Funded In-Home Purchased Service providers, while the agency's written review and approval procedures did not include steps to substantiate monthly operating costs invoiced by these providers, agency management informed us that agency fiscal staff regularly perform undocumented procedures before approving the invoices for payment, such as reviewing documentation that these providers are required to submit with monthly invoices to substantiate invoiced costs and comparing the billings to program budgets. We concluded these undocumented procedures, as described by agency management, appear to be sufficient to substantiate the Program-Funded providers' operating costs listed on submitted invoices. However, for the same reasons included in the preceding paragraph regarding Fee-for-Service providers, performance of these procedures alone does not provide sufficient

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reasonable assurance that contracted Program-Funded In-Home Purchased Services were actually provided.

Criteria: The following section of 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).

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

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”

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- *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: Due to the timing of the conduct of our prior engagement, agency management was not made aware of these internal control deficiencies until September 26, 2016, well after the end of the first three fiscal years of our current engagement period (2013-2014, 2014-2015, and 2015-2016) and approximately three months after the start of the last fiscal year (2016-2017). Therefore, despite agency management promptly implementing several of the recommendations included in our prior engagement report, a high risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers continued to exist throughout all four fiscal years included in our current engagement scope period.

In response to our prior audit finding and recommendations, agency management developed an internal control policy and, on October 11, 2016, implemented additional control procedures over payments made to contracted In-Home Purchased Service providers. However, as noted above, we concluded that performance of these procedures alone is not sufficient to provide reasonable assurance that contracted Fee-for Service and Program-Funded In-Home Purchased Services were actually provided, and for Fee-for-Service providers, provided for the number of units invoiced for each listed individual on their submitted invoices.

Effect: The agency’s lack of internal control procedures requiring contracted In-Home Purchased Service providers to provide independent, third-party evidence, such as attendance logs signed or initialed by participants, substantiating these providers’ actual performance of the contracted services, and specifically for Fee-for-Service providers, to substantiate the number of units listed on their submitted invoices, increased agency management’s risk of:

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

Additionally, in regard to the agency's unwritten procedures for substantiating the operating costs invoiced by Program-Funded providers, the failure to formally adopt internal control procedures through written policy creates the risk that such procedures may not be performed consistently.

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Recommendation: We recommend that agency management strengthen its internal control procedures implemented in October 2016, and then formally adopt and communicate the revisions to the fiscal staff in order to ensure consistency of application. We further recommend that agency management ensure that such policies and procedures revisions are adequate to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided for the number of units listed for each individual listed on Fee-for-Service providers' submitted invoices and to substantiate operating costs invoiced by Program-Funded providers to further reduce the agency's risk of paying overbillings or fraudulent billings included on these providers' submitted invoices. Specifically, this written fiscal-related monitoring policy and corresponding procedures, should include, but not be limited to, the following:

- Requiring all In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation that is sufficient to provide reasonable assurance that services related to invoiced In-Home Purchased Services costs were actually provided, and for Fee-for-Service providers, provided for the number of units for each listed individual on their invoices. Supporting documentation from independent, third-parties is considered higher quality than evidence provided by service providers who have a financial interest in the outcome.
- The agency's written internal control policy and procedures should detail the fiscal-related monitoring procedures for any Program-Funded providers, including substantiation of these providers' operating costs invoiced to the agency.

Agency Response: Agency management stated they agree with the finding.

Auditor's Conclusion: We commend the agency's management on acknowledging they should improve its control procedures to further reduce the risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service Providers. Furthermore, we commend their efforts to address our recommendations to strengthen their existing fiscal-related monitoring policy and procedures for these contracted In-Home Purchased Service providers and to place in writing and formally adopt currently undocumented procedures performed to substantiate Program-Funded providers' operating costs listed on submitted invoices. During our next audit of the agency, we will review the agency's revised monitoring policy and procedures and determine whether they are sufficient to reduce the agency's risk of overbillings and fraudulent billings submitted by contracted In-Home Purchased Services providers.

SECTION 7

CURRENT ENGAGEMENT OBSERVATION

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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 Law³ (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).⁴ To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

Foster Care

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁵ 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 Mercer County Children and Youth Agency provided in-home and placement services to 2,676 children residing within the County during the 2016-2017 fiscal year.

³ Please note that the CPSL was extensively amended during the period of 2013-2015 with 24 pieces of child protection legislation, as well as one additional piece of legislation enacted in 2016. The Commonwealth’s Keep Kids Safe website states that the amendments enacted are “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 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>, accessed August 21, 2018.

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

⁵ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

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Day Treatment Centers and Child Residential Facilities

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

Contracted In-Home Preventative Service Providers

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

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

⁶ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

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

⁸ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks and child abuse history clearances of their employees and volunteers to identify, and properly address, any identified disqualifying convictions.

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

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

DHS Senior Management Follow-Up Response

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers¹⁰ to ensure that their *certifications* adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

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

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

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

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

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

Greater Scrutiny of Arrest and Conviction Records

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

Auditor General Senior Management's Follow-up Conclusion Statement

We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified related to CPSL adherence as discussed in our March 18, 2018 Position Statement letter. Further, we recognize the challenges that DHS faces in monitoring the 67 C&Y agencies' direct monitoring of the numerous *contracted In-Home Preventative Service providers* and their sub-recipients. We believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we also recognize that risks to these vulnerable children continue to exist. One such risk results

¹¹ 23 Pa.C.S. § 6344.4.

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from the potential delay of 9 to 21 months (or possibly longer) between the date of possible noncompliance by a *contracted In-Home Preventative Service provider* and/or inadequate monitoring by a county C&Y agency and DHS becoming aware of those issues.¹²

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

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

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

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

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