

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

Mifflin County Children and Youth Agency

January 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of Mifflin County
Mifflin County Courthouse
20 North Wayne Street
Lewistown, PA 17044-1707

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 Mifflin County Children and Youth Agency (agency), legally known as Mifflin County Children and Youth, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2017 to June 30, 2018, and July 1, 2018 to June 30, 2019. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2018, and June 30, 2019.

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

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

The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period. The fiscal reports are included in the following sections of this report:

- Section 1 for the 2017-2018 fiscal year
- Section 2 for the 2018-2019 fiscal year

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

Furthermore, we identified a deficiency in the agency's internal controls as described in the finding listed below and included in Section 4 of this report.

Finding - Mifflin County Children and Youth Agency Funds Were Commingled With Funds in the County's General Fund.

We also updated our Child Protective Services Law Observation to include DHS corrective actions taken and our current position, as listed below and detailed in Section 5 of this report.

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

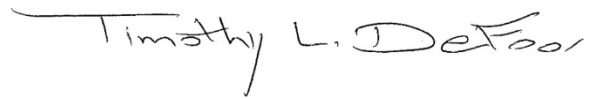
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on January 3, 2022.

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
January 4, 2022

CONTENTS

| | Page |
|--|------|
| <u>Background</u> | 1 |
| <u>Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2017 to June 30, 2018</u> | |
| Amended Computation of Final Net State Share | 3 |
| Amended CY-348 - Fiscal Summary | 4 |
| Amended CY-370A - Revenue Report | 5 |
| Amended CY-370 - Expenditure Report..... | 6 |
| Amended Summary of Expense and Expense Adjustments | 7 |
| <u>Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2018 to June 30, 2019</u> | |
| Amended Computation of Final Net State Share | 9 |
| Amended CY-348 - Fiscal Summary | 10 |
| Amended CY-370A - Revenue Report | 11 |
| Amended CY-370 - Expenditure Report..... | 12 |
| Amended Summary of Expense and Expense Adjustments | 13 |
| <u>Section 3 – Status of Prior Engagement Finding and Recommendations</u> | 15 |
| <u>Section 4 – Current Engagement Finding and Recommendations</u> | 17 |
| <u>Section 5 – Current Engagement Observation</u> | 20 |
| <u>Report Distribution List</u> | 24 |

BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Mifflin County Children and Youth Agency provided in-home and placement services to 780 children residing within the County during the 2018-2019 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2017 to JUNE 30, 2018

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

| | | |
|---|--------------|------------------|
| Approved State Allocation ¹ | | \$ 3,976,950 |
| Supplemental Act 148 | | <u>0</u> |
| Total State Allocation | | 3,976,950 |
| State Share (CY348) ² | \$ 3,970,918 | |
| Less: Major Service Category Adjustment | | <u>0</u> |
| Net State Share | | \$ 3,970,918 |
| Less: Expenditures in Excess of the Approved State Allocation | | <u>0</u> |
| Final Net State Share Payable ³ | | \$ 3,970,918 |
| Actual Act 148 Revenues Received ⁴ | | <u>3,970,918</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.

**MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY348
FISCAL SUMMARY**

| | A | B | C | D | E | F | G | H | I | J | K |
|-------------------------------------|-------------|----------------|------------|--------|----------|------------|--|--------------------|-----------|---------------|-------------|
| | GRAND TOTAL | PROGRAM INCOME | TITLE IV-E | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET TOTAL | STATE ACT 148 | LOCAL SHARE |
| NET CHILD WELFARE EXPENDITURES | | | | | | | | | | | |
| 01. 100% REIMBURSEMENT | 20,976 | 0 | 2,065 | 0 | 0 | 0 | 0 | 0 | 18,911 | 18,911 | 0 |
| 02. 90% REIMBURSEMENT | 326,694 | 1,084 | 56,433 | 0 | 0 | 0 | 0 | 0 | 269,177 | 242,259 | 26,918 |
| 03. 80% REIMBURSEMENT | 5,075,494 | 62,614 | 982,882 | 29,537 | 0 | 0 | 0 | 0 | 4,000,461 | 3,200,368 | 800,093 |
| 04. 60% REIMBURSEMENT | 837,205 | 81,938 | 51,433 | 0 | 36,827 | 24,215 | 0 | 3,099 | 639,693 | 383,815 | 255,878 |
| 05. 50% REIMBURSEMENT | 251,138 | 0 | 8 | 0 | 0 | 0 | 0 | 0 | 251,130 | 125,565 | 125,565 |
| 06. TOTAL NET CHILD WELFARE EXPEND. | 6,511,507 | 145,636 | 1,092,821 | 29,537 | 36,827 | 24,215 | 0 | 3,099 | 5,179,372 | 3,970,918 | 1,208,454 |

| | | | | | | | | | | | |
|---------------------------|---------|---|--|--|--|--|--|--|---------|---------|---------|
| YDC/YFC PLACEMENT COSTS | | | | | | | | | | | |
| 07. 60% DHS PARTICIPATION | 607,581 | 0 | | | | | | | 607,581 | 364,549 | 243,032 |

| | | | | | | | | | | | |
|-----------------------------------|-------|---|--|--|--|--|--|--|-------|--|-------|
| 08. NON-REIMBURSABLE EXPENDITURES | 1,579 | 0 | | | | | | | 1,579 | | 1,579 |
|-----------------------------------|-------|---|--|--|--|--|--|--|-------|--|-------|

| | | | | | | | | | | | |
|------------------------|-----------|---------|-----------|--------|--------|--------|---|-------|-----------|-----------|-----------|
| 09. TOTAL EXPENDITURES | 7,120,667 | 145,636 | 1,092,821 | 29,537 | 36,827 | 24,215 | 0 | 3,099 | 5,788,532 | 4,335,467 | 1,453,065 |
|------------------------|-----------|---------|-----------|--------|--------|--------|---|-------|-----------|-----------|-----------|

10. TOTAL TITLE IV-D COLLECTIONS 46,677

11. TITLE IV-D Collections for IV-E Children 40,594

12. STATE ACT 148 - line 6 3,970,918

13. STATE ACT 148 ALLOCATION 3,976,950

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,970,918

| | | | | | | | | | | | |
|-------------------------------|-----------|--|--|--|--|--|--|--|--|--|--|
| INVOICE | | | | | | | | | | | |
| AMENDED STATE SHARE (ACT 148) | 3,970,918 | | | | | | | | | | |
| ACT 148 AMOUNT RECEIVED | 3,970,918 | | | | | | | | | | |
| ADJUSTMENT TO STATE SHARE | 0 | | | | | | | | | | |

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

| MAJOR SERVICE CATEGORIES & COST CENTERS | | REVENUE SOURCES | | | | | | | | | | | |
|---|--|--|-----------------------|-------------------------------|--------------------------|-------------|-----------------|-------------------|---|---------------------------|--------------------------------------|----------------------|--------------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| IN-HOME | | | | | | | | | | | | | |
| 1-A | ADoption SERVICE | 20,976 | 0 | | 2,065 | 0 | | 0 | 0 | 0 | 18,911 | 0 | 0 |
| 1-B | ADoption ASSISTANCE | 1,039,616 | 0 | 437,367 | 1,531 | | | 0 | 0 | 0 | 600,718 | 480,574 | 120,144 |
| 1-C | SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 95,278 | 0 | 8,698 | 0 | | | 0 | 0 | 0 | 86,580 | 69,264 | 17,316 |
| 1-D | COUNSELING - DEPENDENT | 940,660 | 0 | | 0 | 29,537 | | 0 | 0 | 0 | 911,123 | 728,898 | 182,225 |
| 1-E | COUNSELING - DELINQUENT | 17,820 | 0 | | 0 | 0 | | 0 | 0 | 0 | 17,820 | 14,256 | 3,564 |
| 1-F | DAY CARE | 948 | 0 | | 0 | 0 | | 0 | 0 | 0 | 948 | 758 | 190 |
| 1-G | DAY TREATMENT - DEPENDENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-H | DAY TREATMENT - DELINQUENT | 59,587 | 0 | | 0 | 0 | | 0 | 0 | 0 | 59,587 | 47,670 | 11,917 |
| 1-I | HOMEMAKER SERVICE | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-J | INTAKE & REFERRAL | 84,702 | 0 | | 14,399 | 0 | | 0 | 0 | 0 | 70,303 | 56,242 | 14,061 |
| 1-K | LIFE SKILLS - DEPENDENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-L | LIFE SKILLS - DELINQUENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-M | PROTECTIVE SERVICE - CHILD ABUSE | 344,876 | 0 | | 57,880 | 0 | | 0 | 0 | 0 | 286,996 | 229,597 | 57,399 |
| 1-N | PROTECTIVE SERVICE - GENERAL | 1,436,010 | 0 | | 159,076 | 0 | | 0 | 0 | 0 | 1,276,934 | 1,021,547 | 255,387 |
| 1-O | SERVICE PLANNING | 48,348 | 0 | | 6,931 | 0 | | 0 | 0 | 0 | 41,417 | 33,134 | 8,283 |
| 1-P | JUVENILE ACT PROCEEDINGS - DEPENDENT | 25,986 | 0 | | 8 | 0 | | 0 | 0 | 0 | 25,978 | 12,989 | 12,989 |
| 1-Q | JUVENILE ACT PROCEEDINGS - DELINQUENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-R | SUBTOTAL IN-HOME | 4,114,807 | 0 | 446,065 | 241,890 | 29,537 | | 0 | 0 | 0 | 3,397,315 | 2,713,840 | 683,475 |
| COMMUNITY BASED PLACEMENT | | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 2-A | ALTERNATIVE TREATMENT - DEPENDENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-B | ALTERNATIVE TREATMENT - DELINQUENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-C | COMMUNITY RESIDENTIAL - DEPENDENT | 7,337 | 0 | | 1,279 | | | 0 | 0 | 0 | 6,258 | 5,006 | 1,252 |
| 2-D | COMMUNITY RESIDENTIAL - DELINQUENT | 2,604 | 0 | | 0 | 0 | | 0 | 0 | 0 | 2,604 | 2,083 | 521 |
| 2-E | EMERGENCY SHELTER - DEPENDENT | 326,694 | 1,084 | | 3,085 | 53,348 | | 0 | 0 | 0 | 269,177 | 242,259 | 26,918 |
| 2-F | EMERGENCY SHELTER - DELINQUENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-G | FOSTER FAMILY - DEPENDENT | 996,702 | 62,614 | | 113,651 | 181,925 | | 0 | 0 | 0 | 638,512 | 510,810 | 127,702 |
| 2-H | FOSTER FAMILY - DELINQUENT | 806 | 0 | | 145 | | | 0 | 0 | 0 | 661 | 529 | 132 |
| 2-I | SUP. INDEPENDENT LIVING - DEPENDENT | 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 |
| 2-K | SUBTOTAL CBP | 1,334,343 | 63,698 | 116,736 | 236,697 | 0 | | 0 | 0 | 0 | 917,212 | 760,687 | 156,525 |
| INSTITUTIONAL PLACEMENT | | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 3-A | JUVENILE DETENTION SERVICE | 225,152 | 0 | | | | | | | | 225,152 | 112,576 | 112,576 |
| 3-B | RESIDENTIAL SERVICE - DEPENDENT | 244,780 | 22,674 | | 2,685 | | | 0 | 0 | 0 | 207,304 | 124,382 | 82,922 |
| 3-C | RES. SERVICE - DELINQUENT (NON YDC/YFC) | 376,765 | 59,264 | | 0 | | 36,827 | 24,215 | 0 | 0 | 256,459 | 153,875 | 102,584 |
| 3-D | SECURE RES. SERVICE (EXCEPT YDC) | 0 | 0 | | | | | | | | 0 | 0 | 0 |
| 3-E | YDC SECURE | 607,581 | 0 | | | | | | | | 607,581 | 364,549 | 243,032 |
| 3-F | SUBTOTAL INSTITUTIONAL | 1,454,278 | 81,938 | 12,117 | 2,685 | 0 | 36,827 | 24,215 | 0 | 0 | 1,296,496 | 755,382 | 541,114 |
| 4 | ADMINISTRATION | 215,660 | 0 | | 36,631 | | | 0 | 0 | 0 | 175,930 | 105,558 | 70,372 |
| 5 | TOTAL REVENUES | 7,119,088 | 145,636 | 574,918 | 517,903 | 29,537 | 36,827 | 24,215 | 0 | 3,099 | 5,786,953 | 4,335,467 | 1,451,486 |

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
 AMENDED CY370
 EXPENDITURE REPORT

| MAJOR SERVICE CATEGORIES & COST CENTERS | OBJECTS OF EXPENDITURE | | | | | | | | | | | |
|--|------------------------|-------------------|--------------------|-----------|--------------------|--------------|--------------------|-----------------------------|-----------------------------|------------------------------|-------------------------------------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| IN-HOME | WAGES AND SALARIES | EMPLOYEE BENEFITS | EMPLOYEE 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 | 8,456 | 2,630 | | 9,919 | 0 | 0 | 21,005 | 6 | 0 | 29 | 0 | 0 |
| 1-B ADOPTION ASSISTANCE | 0 | 0 | 1,037,131 | 2,485 | 0 | 0 | 1,039,616 | 0 | 116 | 0 | 0 | 0 |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 0 | 0 | 95,278 | 0 | 0 | 0 | 95,278 | 0 | 14 | 0 | 0 | 0 |
| 1-D COUNSELING - DEPENDENT | 0 | 0 | | 0 | 940,660 | 0 | 940,660 | 0 | 187 | 0 | 0 | 0 |
| 1-E COUNSELING - DELINQUENT | 0 | 0 | | 0 | 17,820 | 0 | 17,820 | 0 | 10 | 0 | 0 | 0 |
| 1-F DAY CARE | 0 | 0 | | 0 | 1,532 | 0 | 1,532 | 0 | 7 | 0 | 584 | 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 | 0 | 0 | | 0 | 59,587 | 0 | 59,587 | 0 | 8 | 0 | 0 | 0 |
| 1-J INTAKE & REFERRAL | 50,700 | 21,957 | | 12,045 | 0 | 0 | 84,702 | 763 | 0 | 0 | 0 | 0 |
| 1-K LIFE SKILLS - DEPENDENT | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-L LIFE SKILLS - DELINQUENT | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-M PROTECTIVE SERVICE - CHILD ABUSE | 204,868 | 87,402 | | 52,626 | 0 | 0 | 344,896 | 259 | 0 | 20 | 0 | 0 |
| 1-N PROTECTIVE SERVICE - GENERAL | 562,634 | 233,800 | | 146,859 | 493,427 | 0 | 1,436,720 | 1,026 | 2,332 | 710 | 0 | 0 |
| 1-O SERVICE PLANNING | 26,204 | 9,626 | | 12,520 | 0 | 0 | 48,350 | 1,285 | 0 | 2 | 0 | 0 |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT | | | | 56 | 25,930 | | 25,986 | 0 | 103 | 0 | 0 | 0 |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT | | | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-R SUBTOTAL IN-HOME | 852,862 | 355,415 | 1,132,409 | 236,510 | 1,538,956 | 0 | 4,116,152 | | | 761 | 584 | 0 |

Number of Children receiving only NON-PURCHASED IN-Home Services 40

| COMMUNITY BASED PLACEMENT | WAGES AND SALARIES | EMPLOYEE BENEFITS | EMPLOYEE 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 | 3,269 | 1,285 | 0 | 2,983 | 0 | 0 | 7,537 | 0 | 0 | 0 | 0 | 0 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT | 0 | 0 | 0 | 0 | 2,604 | 0 | 2,604 | 14 | 2 | 0 | 0 | 0 |
| 2-E EMERGENCY SHELTER - DEPENDENT | 191,128 | 70,558 | 0 | 3,107 | 61,927 | 0 | 326,720 | 814 | 35 | 26 | 0 | 0 |
| 2-F EMERGENCY SHELTER - DELINQUENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-G FOSTER FAMILY - DEPENDENT | 14,230 | 5,243 | 0 | 58,699 | 918,603 | 0 | 996,775 | 14,305 | 94 | 73 | 0 | 0 |
| 2-H FOSTER FAMILY - DELINQUENT | 0 | 0 | 0 | 806 | 0 | 0 | 806 | 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 | 208,627 | 77,086 | 0 | 65,595 | 983,134 | 0 | 1,334,442 | 15,133 | 131 | 99 | 0 | 0 |

| INSTITUTIONAL PLACEMENT | WAGES AND SALARIES | EMPLOYEE BENEFITS | EMPLOYEE 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 | 225,152 | 0 | 225,152 | 761 | 26 | 0 | 0 | 0 |
| 3-B RESIDENTIAL SERVICE - DEPENDENT | 7,560 | 2,670 | 0 | 6,495 | 228,156 | 0 | 244,881 | 1,570 | 9 | 101 | 0 | 0 |
| 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC) | 0 | 0 | 0 | 400 | 376,365 | 0 | 376,765 | 2,076 | 17 | 0 | 0 | 0 |
| 3-D SECURE RES. SERVICE (EXCEPT YDC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3-E YDC SECURE | 0 | 0 | 0 | 0 | 607,581 | 0 | 607,581 | 1,053 | 7 | 0 | 0 | 0 |
| 3-F SUBTOTAL INSTITUTIONAL | 7,560 | 2,670 | 0 | 6,895 | 1,437,254 | 0 | 1,454,379 | 5,460 | 59 | 101 | 0 | 0 |
| 4 ADMINISTRATION | 60,795 | 23,357 | 0 | 131,542 | 0 | 0 | 215,694 | | | 34 | 0 | 0 |
| 5 TOTAL EXPENDITURES | 1,129,844 | 458,528 | 1,132,409 | 440,542 | 3,959,344 | 0 | 7,120,667 | | | 995 | 584 | 0 |

County Indirect Costs = \$ 113,024

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

| COST CENTER ITEMS | AS REPORTED PER CY370 | INCREASE (DECREASE) | AS AMENDED PER CY370 |
|--|-----------------------------|------------------------|----------------------------|
| Adoption Service | \$ 21,005 | \$ 0 | \$ 21,005 |
| Adoption Assistance | 1,039,616 | 0 | 1,039,616 |
| Subsidized Permanent Legal Custodianship | 95,278 | 0 | 95,278 |
| Counseling | 958,480 | 0 | 958,480 |
| Day Care | 1,532 | 0 | 1,532 |
| Day Treatment | 59,587 | 0 | 59,587 |
| Homemaker Service | 0 | 0 | 0 |
| Intake and Referral | 84,702 | 0 | 84,702 |
| Life Skills | 0 | 0 | 0 |
| Protective Service - Child Abuse | 344,896 | 0 | 344,896 |
| Protective Service - General | 1,436,720 | 0 | 1,436,720 |
| Service Planning | 48,350 | 0 | 48,350 |
| Juvenile Act Proceedings | 25,986 | 0 | 25,986 |
| Alternative Treatment | 0 | 0 | 0 |
| Community Residential | 10,141 | 0 | 10,141 |
| Emergency Shelter | 326,720 | 0 | 326,720 |
| Foster Family | 997,581 | 0 | 997,581 |
| Supervised Independent Living | 0 | 0 | 0 |
| Juvenile Detention Service | 225,152 | 0 | 225,152 |
| Residential Service | 621,646 | 0 | 621,646 |
| Secure Residential Service (Except YDC) | 0 | 0 | 0 |
| YDC Secure | 607,581 | 0 | 607,581 |
| Administration | 215,694 | 0 | 215,694 |
| Combined Total Expense | <u>7,120,667</u> | <u>0</u> | <u>7,120,667</u> |
| Less Non-reimbursables | <u>1,579</u> | <u>0</u> | <u>1,579</u> |
| Total Net Expense | <u>\$ 7,119,088</u> | <u>\$ 0</u> | <u>\$ 7,119,088</u> |

| OBJECTS OF EXPENDITURE | AS REPORTED PER CY370 | INCREASE (DECREASE) | AS AMENDED PER CY370 |
|-------------------------------|-----------------------------|------------------------|----------------------------|
| Wages and Salaries | \$ 1,129,844 | \$ 0 | \$ 1,129,844 |
| Employee Benefits | 458,528 | 0 | 458,528 |
| Subsidies | 1,132,409 | 0 | 1,132,409 |
| Operating | 440,542 | 0 | 440,542 |
| Purchased Services | 3,959,344 | 0 | 3,959,344 |
| Fixed Assets | 0 | 0 | 0 |
| Combined Total Expense | <u>7,120,667</u> | <u>0</u> | <u>7,120,667</u> |
| Less Non-reimbursables | <u>1,579</u> | <u>0</u> | <u>1,579</u> |
| Total Net Expense | <u>\$ 7,119,088</u> | <u>\$ 0</u> | <u>\$ 7,119,088</u> |

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

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

| | | | |
|---|----|----|------------------|
| Approved State Allocation ¹ | | \$ | 4,211,889 |
| Supplemental Act 148 | | | <u>197,482</u> |
| Total State Allocation | | | 4,409,371 |
| State Share (CY348) ² | \$ | | 4,409,371 |
| Less: Major Service Category Adjustment | | | <u>0</u> |
| Net State Share | | \$ | 4,409,371 |
| Less: Expenditures in Excess of the Approved State Allocation | | | <u>0</u> |
| Final Net State Share Payable ³ | | \$ | 4,409,371 |
| Actual Act 148 Revenues Received ⁴ | | | <u>4,409,371</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

**MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY348
FISCAL SUMMARY**

| | A | B | C | D | E | F | G | H | I | J | K |
|-------------------------------------|-------------|----------------|------------|--------|----------|------------|--|--------------------|-----------|---------------|-------------|
| | GRAND TOTAL | PROGRAM INCOME | TITLE IV-E | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET TOTAL | STATE ACT 148 | LOCAL SHARE |
| NET CHILD WELFARE EXPENDITURES | | | | | | | | | | | |
| 01. 100% REIMBURSEMENT | 292 | 0 | 55 | 0 | 0 | 0 | 0 | 0 | 237 | 237 | 0 |
| 02. 90% REIMBURSEMENT | 13,330 | 102 | 5,722 | 0 | 0 | 0 | 0 | 0 | 7,506 | 6,755 | 751 |
| 03. 80% REIMBURSEMENT | 5,919,741 | 87,438 | 1,109,134 | 29,537 | 0 | 0 | 0 | 0 | 4,693,632 | 3,754,906 | 938,726 |
| 04. 60% REIMBURSEMENT | 1,032,918 | 54,150 | 78,036 | 0 | 36,827 | 24,215 | 0 | 1,189 | 838,501 | 503,100 | 335,401 |
| 05. 50% REIMBURSEMENT | 288,746 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 288,746 | 144,373 | 144,373 |
| 06. TOTAL NET CHILD WELFARE EXPEND. | 7,255,027 | 141,690 | 1,192,947 | 29,537 | 36,827 | 24,215 | 0 | 1,189 | 5,828,622 | 4,409,371 | 1,419,251 |

| | | | | | | | | | | | |
|---------------------------|---------|---|--|--|--|--|--|--|---------|---------|--------|
| YDC/YFC PLACEMENT COSTS | | | | | | | | | | | |
| 07. 60% DHS PARTICIPATION | 167,994 | 0 | | | | | | | 167,994 | 100,796 | 67,198 |

| | | | | | | | | | | | |
|-----------------------------------|-------|---|--|--|--|--|--|--|-------|--|-------|
| 08. NON-REIMBURSABLE EXPENDITURES | 5,636 | 0 | | | | | | | 5,636 | | 5,636 |
|-----------------------------------|-------|---|--|--|--|--|--|--|-------|--|-------|

| | | | | | | | | | | | |
|------------------------|-----------|---------|-----------|--------|--------|--------|---|-------|-----------|-----------|-----------|
| 09. TOTAL EXPENDITURES | 7,428,657 | 141,690 | 1,192,947 | 29,537 | 36,827 | 24,215 | 0 | 1,189 | 6,002,252 | 4,510,167 | 1,492,085 |
|------------------------|-----------|---------|-----------|--------|--------|--------|---|-------|-----------|-----------|-----------|

| | | | | | | | | | | | |
|--|-----------|--|--|--|--|--|--|--|--|--|--|
| 10. TOTAL TITLE IV-D COLLECTIONS | 60,266 | | | | | | | | | | |
| 11. TITLE IV-D Collections for IV-E Children | 44,562 | | | | | | | | | | |
| 12. STATE ACT 148 - line 6 | 4,409,371 | | | | | | | | | | |
| 13. STATE ACT 148 ALLOCATION | 4,409,371 | | | | | | | | | | |
| 14. ADJUSTED STATE SHARE (lower of 12 or 13) | 4,409,371 | | | | | | | | | | |
| INVOICE | | | | | | | | | | | |
| AMENDED STATE SHARE (ACT 148) | 4,409,371 | | | | | | | | | | |
| ACT 148 AMOUNT RECEIVED | 4,409,371 | | | | | | | | | | |
| ADJUSTMENT TO STATE SHARE | 0 | | | | | | | | | | |

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY370A
REVENUE REPORT

| MAJOR SERVICE CATEGORIES & COST CENTERS | REVENUE SOURCES | | | | | | | | | | | |
|--|--|---------------------------|-----------------------------------|------------------------------|---------------|-----------------|-------------------|---|-------------------------------|--|--------------------------|------------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| IN-HOME | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 1-A ADOPTION SERVICE | 292 | 0 | | 55 | 0 | | 0 | 0 | 0 | 237 | 237 | 0 |
| 1-B ADOPTION ASSISTANCE | 1,036,744 | 0 | 452,789 | 1,335 | | | 0 | 0 | 0 | 582,620 | 466,096 | 116,524 |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP | 99,058 | 0 | 8,754 | 0 | | | 0 | 0 | 0 | 90,304 | 72,243 | 18,061 |
| 1-D COUNSELING - DEPENDENT | 1,154,138 | 0 | | | 29,537 | | 0 | 0 | 0 | 1,124,601 | 899,681 | 224,920 |
| 1-E COUNSELING - DELINQUENT | 4,467 | 0 | | | 0 | | 0 | 0 | 0 | 4,467 | 3,574 | 893 |
| 1-F DAY CARE | 1,687 | 0 | | | 0 | | 0 | 0 | 0 | 1,687 | 1,350 | 337 |
| 1-G DAY TREATMENT - DEPENDENT | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-H DAY TREATMENT - DELINQUENT | 63,444 | 0 | | | 0 | | 0 | 0 | 0 | 63,444 | 50,755 | 12,689 |
| 1-I HOMEMAKER SERVICE | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-J INTAKE & REFERRAL | 110,930 | 0 | | 18,250 | 0 | | 0 | 0 | 0 | 92,680 | 74,144 | 18,536 |
| 1-K LIFE SKILLS - DEPENDENT | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-L LIFE SKILLS - DELINQUENT | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-M PROTECTIVE SERVICE - CHILD ABUSE | 356,016 | 0 | | 58,493 | 0 | | 0 | 0 | 0 | 297,523 | 238,018 | 59,505 |
| 1-N PROTECTIVE SERVICE - GENERAL | 1,373,123 | 0 | | 132,448 | 0 | | 0 | 0 | 0 | 1,240,675 | 992,540 | 248,135 |
| 1-O SERVICE PLANNING | 5,176 | 0 | | 39 | 0 | | 0 | 0 | 0 | 5,137 | 4,110 | 1,027 |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT | 25,500 | 0 | | | 0 | | 0 | 0 | 0 | 25,500 | 12,750 | 12,750 |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT | 0 | 0 | | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-R SUBTOTAL IN-HOME | 4,230,575 | 0 | 461,543 | 210,620 | 29,537 | 0 | 0 | 0 | 0 | 3,528,875 | 2,815,498 | 713,377 |
| COMMUNITY BASED PLACEMENT | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 2-A ALTERNATIVE TREATMENT - DEPENDENT | 0 | 0 | | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-B ALTERNATIVE TREATMENT - DELINQUENT | 0 | 0 | | 0 | | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-C COMMUNITY RESIDENTIAL - DEPENDENT | 840 | 0 | | 142 | | | 0 | 0 | 0 | 698 | 558 | 140 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT | 37,386 | 0 | | 0 | | | 0 | 0 | 0 | 37,386 | 29,909 | 7,477 |
| 2-E EMERGENCY SHELTER - DEPENDENT | 13,330 | 102 | | 3,077 | 0 | | 0 | 0 | 0 | 7,506 | 6,755 | 751 |
| 2-F EMERGENCY SHELTER - DELINQUENT | 0 | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-G FOSTER FAMILY - DEPENDENT | 1,676,732 | 87,438 | | 294,177 | | | 0 | 0 | 0 | 1,152,410 | 921,928 | 230,482 |
| 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 | 1,728,288 | 87,540 | 145,352 | 297,396 | 0 | 0 | 0 | 0 | 0 | 1,198,000 | 959,150 | 238,850 |
| INSTITUTIONAL PLACEMENT | TOTAL REIMBURSABLE EXPENDITURES | PROGRAM INCOME | TITLE IV-E MAINTENANCE | TITLE IV-E ADMIN. | TANF | TITLE XX | TITLE IV-B | Child Welfare Demonstration Project Title IV-E | MEDICAL ASSISTANCE | NET REIMBURSABLE EXPENDITURES | STATE ACT 148 | LOCAL SHARE |
| 3-A JUVENILE DETENTION SERVICE | 263,246 | 0 | | | | | 0 | 0 | 0 | 263,246 | 131,623 | 131,623 |
| 3-B RESIDENTIAL SERVICE - DEPENDENT | 343,850 | 25,834 | | 47,664 | (51) | | 0 | 0 | 0 | 270,403 | 162,242 | 108,161 |
| 3-C RES. SERVICE - DELINQUENT (NON YDC/YFC) | 475,487 | 28,316 | | (4,595) | | | 36,827 | 24,215 | 0 | 390,724 | 234,434 | 156,290 |
| 3-D SECURE RES. SERVICE (EXCEPT YDC) | 0 | 0 | | | | | | | 0 | 0 | 0 | 0 |
| 3-E YDC SECURE | 167,994 | 0 | | | | | | | | 167,994 | 100,796 | 67,198 |
| 3-F SUBTOTAL INSTITUTIONAL | 1,250,577 | 54,150 | 47,664 | (4,646) | 0 | 36,827 | 24,215 | 0 | 0 | 1,092,367 | 629,095 | 463,272 |
| 4 ADMINISTRATION | 213,581 | 0 | | 35,018 | | 0 | 0 | 0 | 1,189 | 177,374 | 106,424 | 70,950 |
| 5 TOTAL REVENUES | 7,423,021 | 141,690 | 654,559 | 538,388 | 29,537 | 36,827 | 24,215 | 0 | 1,189 | 5,996,616 | 4,510,167 | 1,486,449 |

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 AMENDED CY370
 EXPENDITURE REPORT

| MAJOR SERVICE CATEGORIES & COST CENTERS | OBJECTS OF EXPENDITURE | | | | | | | | | | | |
|---|--------------------------|----------------------|-----------|-----------|-----------------------|-----------------|-----------------------|-----------------------------------|-----------------------------------|-------------------------------------|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | WAGES AND SALARIES | EMPLOYEE BENEFITS | SUBSIDIES | OPERATING | PURCHASED SERVICES | FIXED ASSETS | TOTAL EXPENDITURES | Children Served (by county) | Children Served (Purchased) | Non- Reimbursable Non PS/Sub. | Non-Reim. Purchased Serv/ Subsidies | Program Income related to all Non- Reimbursable |
| IN-HOME | | | | | | | | | | | | |
| 1-A ADOPTION SERVICE | 0 | 0 | 0 | 309 | 0 | 0 | 309 | 0 | 0 | 17 | 0 | 0 |
| 1-B ADOPTION ASSISTANCE | 0 | 0 | 1,036,492 | 252 | 0 | 0 | 1,036,744 | 0 | 112 | 0 | 0 | 0 |
| 1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI | 0 | 0 | 99,058 | 0 | 0 | 0 | 99,058 | 0 | 14 | 0 | 0 | 0 |
| 1-D COUNSELING - DEPENDENT | 0 | 0 | 0 | 150 | 1,153,988 | 0 | 1,154,138 | 0 | 187 | 0 | 0 | 0 |
| 1-E COUNSELING - DELINQUENT | 0 | 0 | 0 | 0 | 4,467 | 0 | 4,467 | 0 | 3 | 0 | 0 | 0 |
| 1-F DAY CARE | 0 | 0 | 0 | 0 | 5,556 | 0 | 5,556 | 0 | 8 | 0 | 3,869 | 0 |
| 1-G DAY TREATMENT - DEPENDENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-H DAY TREATMENT - DELINQUENT | 0 | 0 | 0 | 0 | 63,444 | 0 | 63,444 | 0 | 11 | 0 | 0 | 0 |
| 1-I HOMEMAKER SERVICE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-J INTAKE & REFERRAL | 69,541 | 28,637 | 0 | 12,752 | 0 | 0 | 110,930 | 872 | 0 | 0 | 0 | 0 |
| 1-K LIFE SKILLS - DEPENDENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-L LIFE SKILLS - DELINQUENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-M PROTECTIVE SERVICE - CHILD ABUSE | 221,942 | 90,222 | 0 | 43,939 | 0 | 0 | 356,103 | 476 | 0 | 87 | 0 | 0 |
| 1-N PROTECTIVE SERVICE - GENERAL | 496,108 | 198,860 | 0 | 122,126 | 556,819 | 0 | 1,373,913 | 1,019 | 2,649 | 790 | 0 | 0 |
| 1-O SERVICE PLANNING | 0 | 48 | 0 | 5,130 | 0 | 0 | 5,178 | 1,495 | 0 | 2 | 0 | 0 |
| 1-P JUVENILE ACT PROCEEDINGS - DEPENDENT | 0 | 0 | 0 | 0 | 25,500 | 0 | 25,500 | 0 | 86 | 0 | 0 | 0 |
| 1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1-R SUBTOTAL IN-HOME | 787,591 | 317,767 | 1,135,550 | 184,658 | 1,809,774 | 0 | 4,235,340 | 0 | 0 | 896 | 3,869 | 0 |
| Number of Children receiving only NON-PURCHASED IN-Home Services 37 | | | | | | | | | | | | |
| 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 | 840 | 0 | 0 | 840 | 0 | 0 | 0 | 0 | 0 |
| 2-D COMMUNITY RESIDENTIAL - DELINQUENT | 0 | 0 | 0 | 0 | 37,386 | 0 | 37,386 | 201 | 1 | 0 | 0 | 0 |
| 2-E EMERGENCY SHELTER - DEPENDENT | 0 | 9 | 0 | 1,078 | 12,243 | 0 | 13,330 | 176 | 8 | 0 | 0 | 0 |
| 2-F EMERGENCY SHELTER - DELINQUENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2-G FOSTER FAMILY - DEPENDENT | 272,892 | 114,230 | 0 | 83,067 | 1,204,999 | 0 | 1,677,188 | 19,734 | 73 | 456 | 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 | 272,892 | 114,239 | 0 | 86,985 | 1,254,628 | 0 | 1,728,744 | 20,111 | 82 | 456 | 0 | 0 |
| INSTITUTIONAL PLACEMENT | | | | | | | | | | | | |
| 3-A JUVENILE DETENTION SERVICE | 0 | 0 | 0 | 10 | 263,236 | 0 | 263,246 | 606 | 19 | 0 | 0 | 0 |
| 3-B RESIDENTIAL SERVICE - DEPENDENT | 16,474 | 7,140 | 0 | 6,183 | 314,262 | 0 | 344,059 | 1,731 | 10 | 209 | 0 | 0 |
| 3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC) | 0 | 0 | 0 | 1,120 | 474,423 | 0 | 475,543 | 2,478 | 13 | 56 | 0 | 0 |
| 3-D SECURE RES. SERVICE (EXCEPT YDC) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3-E YDC SECURE | 0 | 0 | 0 | 0 | 167,994 | 0 | 167,994 | 306 | 2 | 0 | 0 | 0 |
| SUBTOTAL INSTITUTIONAL | 16,474 | 7,140 | 0 | 7,313 | 1,219,915 | 0 | 1,250,842 | 5,121 | 44 | 265 | 0 | 0 |
| 4 ADMINISTRATION | 57,055 | 22,798 | 0 | 133,878 | 0 | 0 | 213,731 | 0 | 0 | 150 | 0 | 0 |
| 5 TOTAL EXPENDITURES | 1,134,012 | 461,944 | 1,135,550 | 412,834 | 4,284,317 | 0 | 7,428,657 | 0 | 0 | 1,767 | 3,869 | 0 |
| County Indirect Costs = \$ 113,872 | | | | | | | | | | | | |

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

| COST CENTER ITEMS | AS REPORTED PER CY370 | INCREASE (DECREASE) | AS AMENDED PER CY370 |
|--|--------------------------------------|--------------------------------|-------------------------------------|
| Adoption Service | \$ 309 | \$ 0 | \$ 309 |
| Adoption Assistance | 1,036,744 | 0 | 1,036,744 |
| Subsidized Permanent Legal Custodianship | 99,058 | 0 | 99,058 |
| Counseling | 1,158,605 | 0 | 1,158,605 |
| Day Care | 5,556 | 0 | 5,556 |
| Day Treatment | 63,444 | 0 | 63,444 |
| Homemaker Service | 0 | 0 | 0 |
| Intake and Referral | 110,930 | 0 | 110,930 |
| Life Skills | 0 | 0 | 0 |
| Protective Service - Child Abuse | 356,103 | 0 | 356,103 |
| Protective Service - General | 1,373,913 | 0 | 1,373,913 |
| Service Planning | 5,178 | 0 | 5,178 |
| Juvenile Act Proceedings | 25,500 | 0 | 25,500 |
| Alternative Treatment | 0 | 0 | 0 |
| Community Residential | 38,226 | 0 | 38,226 |
| Emergency Shelter | 13,330 | 0 | 13,330 |
| Foster Family | 1,677,188 | 0 | 1,677,188 |
| Supervised Independent Living | 0 | 0 | 0 |
| Juvenile Detention Service | 263,246 | 0 | 263,246 |
| Residential Service | 819,602 | 0 | 819,602 |
| Secure Residential Service (Except YDC) | 0 | 0 | 0 |
| YDC Secure | 167,994 | 0 | 167,994 |
| Administration | 213,731 | 0 | 213,731 |
| Combined Total Expense | <u>7,428,657</u> | <u>0</u> | <u>7,428,657</u> |
| Less Non-reimbursables | <u>5,636</u> | <u>0</u> | <u>5,636</u> |
| Total Net Expense | <u>\$ 7,423,021</u> | <u>\$ 0</u> | <u>\$ 7,423,021</u> |

| OBJECTS OF EXPENDITURE | AS REPORTED PER CY370 | INCREASE (DECREASE) | AS AMENDED PER CY370 |
|-------------------------------|--------------------------------------|--------------------------------|-------------------------------------|
| Wages and Salaries | \$ 1,134,012 | \$ 0 | \$ 1,134,012 |
| Employee Benefits | 461,944 | 0 | 461,944 |
| Subsidies | 1,135,550 | 0 | 1,135,550 |
| Operating | 412,834 | 0 | 412,834 |
| Purchased Services | 4,284,317 | 0 | 4,284,317 |
| Fixed Assets | 0 | 0 | 0 |
| Combined Total Expense | <u>7,428,657</u> | <u>0</u> | <u>7,428,657</u> |
| Less Non-reimbursables | <u>5,636</u> | <u>0</u> | <u>5,636</u> |
| Total Net Expense | <u>\$ 7,423,021</u> | <u>\$ 0</u> | <u>\$ 7,423,021</u> |

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

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

In our prior engagement report, covering the July 1, 2014 to June 30, 2017 fiscal years, we cited the Mifflin County Children and Youth Agency (agency) for failing to have internal control policies and procedures in place to reduce the risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Service Providers. For contracted In-Home Fee-for-Service providers, the agency could not provide evidence that substantiated the validity of the number of units invoiced for each individual listed on these providers' submitted invoices. Agency management stated, during the conduct of our previous engagement, they did not have policies and procedures in place to obtain reasonable assurance that the services related to the fees or operating costs invoiced by contracted In-Home Purchased Services providers were actually provided, and if provided, provided in adherence to executed contract terms.

During the conduct of our current engagement, we reviewed the agency's monitoring procedures and determined that, as of February 16, 2018, the agency fully implemented fiscal-related monitoring procedures in order to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers and to obtain reasonable assurance that services related to costs invoiced by these providers were actually provided and provided in adherence to executed contract terms. Because of the Covid-19 pandemic, the agency did not perform annual on-site monitoring in the spring of 2020 and resumed on-site monitoring procedures in the spring of 2021.

The fiscal-related monitoring policy requires that on-site monitoring be performed, at least annually, for all regularly used In-Home Purchased Service providers. Provider invoices are selected for review and supporting documentation for ten percent of randomly selected clients is requested. During on-site provider reviews, agency staff compare the provider invoices to the respective provider's supporting documentation which includes: time and travel sheets; employee time cards; and client files. Any discrepancies found during on-site monitoring are discussed with the provider and documented on a Monitoring Tool Report. If the agency is overbilled, a solution is discussed with the provider.

Based on the results of the procedures we performed during the conduct of our current engagement, we concluded that sufficient fiscal-related monitoring policies and procedures were in place to substantiate the validity of the number of units invoiced by contracted In-Home Fee-for-Service providers, which reduced the agency's risk of paying overbillings and/or fraudulent billings submitted by these providers. Therefore, we concluded that the issuance of a repeat finding is not warranted.

SECTION 4

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding - Mifflin County Children and Youth Agency Funds Were Commingled With Funds in the County's General Fund

Condition: We found that the Mifflin County Children and Youth Agency's funds were commingled with funds in Mifflin County's General Fund, and a children and youth account balance was not maintained.

Criteria: Good business practices and an adequate system of internal controls include accounting for assets, liabilities, revenues, and expenditures in sufficient detail to efficiently and effectively prepare relevant financial reports, and the commingling of funds and related revenues and expenditures for which separate reporting is required represents a deficiency in the system of internal controls.

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 Public Welfare 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 Public Welfare Code (62 P.S. § 709.3).”***

Children, Youth and Families Bulletin *3140-18-01*: Fiscal Year 2016-2017 Act 148 Invoicing & Medicaid Invoicing Procedures for County Child Welfare Services – Instructions for Completion of County Children and Youth Social Service Programs Expenditure Report. This is a report of **actual expenditures** of the County Children and Youth Agency categorized for all services, into specific cost centers by intermediate object of expenditures.

55 Pa. Code §3170. Allowable Costs and Procedures for County Children and Youth.

Section 3170.11(b). Purpose. “The Department will only participate in expenditures or activities which are permitted under the County Code (16 P.S. § § 101-2902) applicable to the particular county requesting reimbursement. The Department will participate financially in the payment of those expenditures which are necessary and justifiable for program operation...”

Section 3170.11(e). Purpose. “This chapter shall apply to county children and youth social services agencies in the Commonwealth, and providers of service to the county agencies, where applicable.”

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Section 3170.105. Earned Interest. “Interest earned by the county on Departmental funds shall be considered as other income to reduce total expenditures in arriving at eligible expenditures for Departmental participation. However, since interest is considered a legitimate revenue of the county, it is available for use by the county to increase the level of service provided. Interest cannot be used to offset the county’s matching share, to fund non-children and youth related services, or county general expenses...”

Cause: The County’s accounting system was not compatible with the Children and Youth agency accounting system and the funds were not separated within the County’s General Fund to enable the County to maintain a separate balance for Children and Youth funds. The County has discussed solutions on how to separate the Children and Youth funds, but corrective actions have not been made.

Effect: The commingling of funds increases the risk of expending funds restricted for the provision of children and youth services on unrelated purposes and of interest earned on the restricted funds not being allocated to and expended for authorized children and youth services.

Recommendations: Mifflin County management should develop and implement internal controls to ensure that funds for the provision of children and youth services are accounted for separate from other county funds. This should include the maintenance of a separate fund or accounting balance for children and youth funds, allocation of interest earned on the balance to the balance, and expenditure of interest earned solely for authorized children and youth services.

Agency Representative Response: The County and children and youth agency are currently in discussions to separate children and youth funds from the County General Funds.

Auditor’s Conclusion: We will follow up with agency management, during our next engagement, to determine whether children and youth funds are separated from the County General Funds and interest earned on the children and youth balance is used for authorized children and youth services.

SECTION 5

CURRENT ENGAGEMENT OBSERVATION

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

The vast majority of Pennsylvania’s County Children and Youth (C&Y) Agencies contract with non-government In-Home Preventative Service Providers (Contracted Providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (Certifications) for all Contracted Providers’ (and their respective subcontractors’) employees and direct volunteers.³

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these Contracted Providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y Agency’s procedures for reviewing the Certifications of Contracted Providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these Contracted Providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns have been, and continue to be, communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract monitoring expectations to the C&Y Agencies and for implementing a method to ensure that the certification monitoring is being performed adequately. DHS staff

² Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

³ 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

⁴ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these Contracted Providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these Contracted Providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

also stated that DHS had communicated these expectations to the C&Y Agencies on numerous occasions since 2016.

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to the then DHS Deputy Secretary for Children, Youth and Families, which was also simultaneously delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs focused on protecting the health, safety, and wellbeing of the children and youth receiving contracted in-home services across the Commonwealth. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

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

C&Y Agencies are required to:

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

As part of the Single Audit, the auditors are required to perform Agreed-Upon Procedures with regard to the supplemental schedule noted above, including the following:

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

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

- Analyze the C&Y Agency’s documentation of monitoring activities for adequacy of monitoring, the C&Y Agency’s obtaining of any necessary corrective action plans, the C&Y Agency’s timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

Our Current Position

We believe that the requirements that DHS included in its Supplement are great first steps in obtaining assurance of the C&Y Agencies’ compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y Agencies’ monitoring of the CPSL background check requirements for Contracted Providers annually, and reporting the C&Y Agencies’ monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y Agencies are properly monitoring for CPSL certification requirements of its Contracted Providers. However, as of March 2021, DHS officials acknowledged that staff has not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS, as the oversight agency, is especially concerning considering DHS could remain unaware, despite receiving an audit report with the information, of a C&Y Agency failing to identify disqualifying incidents and/or take appropriate corrective actions when disqualifying convictions that would prohibit employees, volunteers, and subcontractors from having direct contact with children receiving services were identified. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y Agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of the procedures each C&Y Agency has implemented related to ensuring its Contracted Providers and their subcontractors are complying with CPSL certification requirements and evaluate the results the C&Y Agencies found, including reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

⁵ DHS informed us that they merely verbally inquire about the status of C&Y agencies’ respective corrective action plans during their monitoring process.

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Conclusion

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

ⁱ **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y Contracted Providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing, to provide for the licensure and inspection of these Contracted Providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y Agencies' Contracted Providers and their subcontractors.

MIFFLIN COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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