

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

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# Monroe County Children and Youth Agency

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June 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 Monroe County  
Monroe County Administrative Center, Room 201  
One Quaker Plaza  
Stroudsburg, PA 18360-2192

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 Monroe County Office of Children and Youth (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2018 to June 30, 2019, and July 1, 2019 to June 30, 2020. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2019 and June 30, 2020.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2018-2019 and 2019-2020 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2018-2019 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$37,671 and decreasing revenue by \$4,690. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$33,683.
- For the **2019-2020 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$81,283 and decreasing revenue by \$3,667. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$67,689.

This report includes the following 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 results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on May 26, 2022.

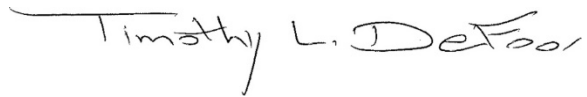
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization 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.

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<sup>1</sup> 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 to our representatives by your officials and agency staff. 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 from the start of the word "Timothy".

Timothy L. DeFoor  
Auditor General  
June 6, 2022

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## **BACKGROUND**

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2018 to JUNE 30, 2019**

**MONROE 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 <sup>1</sup>		\$	10,533,057
Supplemental Act 148			<u>0</u>
Total State Allocation			10,533,057
State Share (CY348) <sup>2</sup>	\$		10,362,468
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	10,362,468
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	10,362,468
Actual Act 148 Revenues Received <sup>4</sup>			<u>10,328,785</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>33,683</u></u>

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

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

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

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

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



MONROE 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	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	87,865	0	10,906	0	0	0	0	0	76,959	76,959	0
02. 90% REIMBURSEMENT	111,256	0	12,069	0	0	0	0	0	99,187	89,268	9,919
03. 80% REIMBURSEMENT	13,602,120	341,778	2,238,279	205,566	66,575	40,662	0	36,189	10,673,071	8,538,458	2,134,613
04. 60% REIMBURSEMENT	3,004,224	170,357	296,274	0	0	0	0	3,452	2,534,141	1,520,485	1,013,656
05. 50% REIMBURSEMENT	274,595	0	0	0	0	0	0	0	274,595	137,298	137,297
06. TOTAL NET CHILD WELFARE EXPEND.	17,080,060	512,135	2,557,528	205,566	66,575	40,662	0	39,641	13,657,953	10,362,468	3,295,485

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	334,341	46,423							287,918	172,751	115,167

08. NON-REIMBURSABLE EXPENDITURES	0	0							0	0	0
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09. TOTAL EXPENDITURES	17,414,401	558,558	2,557,528	205,566	66,575	40,662	0	39,641	13,945,871	10,535,219	3,410,652
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10. TOTAL TITLE IV-D COLLECTIONS 363,583

11. TITLE IV-D Collections for IV-E Children 21,964

12. STATE ACT 148 - line 6 10,362,468

13. STATE ACT 148 ALLOCATION 10,533,057

14. ADJUSTED STATE SHARE (lower of 12 or 13) 10,362,468

INVOICE											
AMENDED STATE SHARE (ACT 148)	10,362,468										
ACT 148 AMOUNT RECEIVED	10,328,785										
ADJUSTMENT TO STATE SHARE	33,683										

MONROE 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
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Denominator Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	87,865	0	885,088	10,906	0	0	0	0	76,959	76,959	0	0
1-B ADOPTION ASSISTANCE	2,194,312	0	885,088	13,153	0	0	0	0	1,296,071	1,036,877	259,214	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	357,978	2,816	65,559	817	0	0	0	0	288,786	231,029	57,757	0
1-D COUNSELING - DEPENDENT	228,041	0	7,673	0	0	0	0	0	220,368	176,294	44,074	0
1-E COUNSELING - DELINQUENT	84,709	0	0	0	0	40,662	0	0	44,047	35,238	8,809	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	22,666	0	0	0	0	0	0	0	22,666	18,133	4,533	0
1-H DAY TREATMENT - DELINQUENT	150,800	0	0	0	50,384	0	0	0	100,416	80,333	20,083	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	292,435	0	36,151	0	0	0	0	0	256,284	205,027	51,257	0
1-K LIFE SKILLS - DEPENDENT	35,945	0	4,437	0	0	0	0	0	31,508	25,206	6,302	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	652,756	0	80,559	0	0	0	0	0	572,197	457,758	114,439	0
1-N PROTECTIVE SERVICE - GENERAL	3,880,777	0	337,531	155,182	0	0	0	0	3,388,064	2,710,451	677,613	0
1-O SERVICE PLANNING	527,498	0	65,107	0	0	0	0	0	462,391	369,913	92,478	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	96,395	0	0	0	0	0	0	0	96,395	48,198	48,197	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	200	0	0	0	0	0	0	0	200	100	100	0
1-R SUBTOTAL IN-HOME	8,612,377	2,816	950,647	556,334	205,566	0	40,662	0	6,856,352	5,471,496	1,384,856	0
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	19,270	0	0	0	0	0	0	0	19,270	15,416	3,854	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	319,243	19,533	1,291	34	0	0	0	0	298,385	238,708	59,677	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,653,380	78,143	63,240	0	0	0	0	0	1,511,997	1,209,598	302,399	0
2-E EMERGENCY SHELTER - DEPENDENT	111,256	0	7,303	4,766	0	0	0	0	99,187	89,268	9,919	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,945,655	240,720	465,859	193,848	0	66,575	0	0	36,189	1,942,464	1,553,971	388,493
2-H FOSTER FAMILY - DELINQUENT	112,966	566	4,367	3,983	0	0	0	0	104,050	83,240	20,810	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	85,418	0	173	0	0	0	0	0	85,245	68,196	17,049	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	38,271	0	9,409	0	0	0	0	0	28,862	23,090	5,772	0
2-K SUBTOTAL CBP	5,285,459	338,962	551,642	202,631	0	66,575	0	36,189	4,089,460	3,281,487	807,973	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	178,000	0	0	0	0	0	0	0	178,000	89,000	89,000	0
3-B RESIDENTIAL SERVICE - DEPENDENT	54,378	550	12,798	612	0	0	0	0	40,418	24,251	16,167	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,614,113	169,308	214,137	0	0	0	0	0	1,230,668	738,401	492,267	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	780,350	499	0	0	0	0	0	0	779,851	467,911	311,940	0
3-E YDC SECURE	334,341	46,423	0	0	0	0	0	0	287,918	172,751	115,167	0
3-F SUBTOTAL INSTITUTIONAL	2,961,182	216,780	226,935	612	0	0	0	0	2,516,855	1,492,314	1,024,541	0
<b>4 ADMINISTRATION</b>	555,383	0	0	68,727	0	0	0	0	483,204	289,922	193,282	0
<b>5 TOTAL REVENUES</b>	17,414,401	558,558	1,729,224	828,304	205,566	66,575	40,662	39,641	13,945,871	10,535,219	3,410,652	0

**MONROE 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										7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non- Reimbursable
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS										
<b>IN-HOME</b>																
1-A ADOPTION SERVICE	50,679	21,546		15,559	0	81					87,865	45	0	0	0	0
1-B ADOPTION ASSISTANCE	1,722	736	2,191,404	447	0	3					2,194,312	0	263	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	357,978	0	0	0					357,978	0	55	0	0	0
1-D COUNSELING - DEPENDENT	36,709	15,609		9,690	165,975	58					228,041	236	58	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	84,709	0					84,709	0	23	0	0	0
1-F DAY CARE	0	0		0	0	0					0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	22,666	0					22,666	0	2	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	150,800	0					150,800	0	14	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0					0	0	0	0	0	0
1-J INTAKE & REFERRAL	172,895	73,517		45,750	0	273					292,435	29	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	21,296	9,055		5,561	0	33					35,945	3	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	385,860	164,073		102,222	0	601					652,155	426	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,605,647	682,746		504,459	1,085,423	2,502					3,880,777	3,053	299	0	0	0
1-O SERVICE PLANNING	312,162	132,736		82,114	0	486					527,098	2,648	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					96,395						96,395	0	317	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					200						200	0	1	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	2,586,970	1,100,018	2,549,382	765,802	1,606,168	4,037					8,612,377					
Number of Children receiving only NON-PURCHASED IN-Home Services 4,772																
<b>COMMUNITY BASED PLACEMENT</b>																
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0					19,270	94	12	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	1,641	317,602	0					319,243	1,373	10	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	1,653,380	0					1,653,380	6,282	34	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,082	1,311	0	14,062	92,796	5					111,256	1,687	77	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0					0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0					0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	105,082	44,683	0	300,952	2,494,774	164					2,945,655	59,850	237	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	112,966	0					112,966	945	5	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	85,418	0					85,418	923	6	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	38,271	0					38,271	177	2	0	0	0
2-K <b>SUBTOTAL CBP</b>	108,164	45,994	0	316,655	4,814,477	169					5,285,459	71,331	383	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>																
3-A JUVENILE DETENTION SERVICE	0	0	0	1,200	176,800	0					178,000	680	44	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,871	1,429	0	6,237	43,836	5					54,378	520	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	1,614,113	0					1,614,113	8,032	64	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	780,350	0					780,350	2,598	11	0	0	0
3-E YDC SECURE	0	0	0	0	334,341	0					334,341	609	7	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	2,871	1,429	0	7,437	2,949,440	5					2,961,182	12,239	130	0	0	0
<b>4 ADMINISTRATION</b>	104,172	44,086	0	406,963	0	162					555,363			0	0	0
<b>5 TOTAL EXPENDITURES</b>	2,802,177	1,191,527	2,549,382	1,496,857	9,370,085	4,373					17,414,401			0	0	0
County Indirect Costs = \$ 339,532																

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 88,388	\$ (523)	\$ 87,865
Adoption Assistance	2,191,404	2,908	2,194,312
Subsidized Permanent Legal Custodianship	357,978	0	357,978
Counseling	312,677	73	312,750
Day Care	0	0	0
Day Treatment	172,916	550	173,466
Homemaker Service	0	0	0
Intake and Referral	292,094	341	292,435
Life Skills	35,903	42	35,945
Protective Service - Child Abuse	651,997	759	652,756
Protective Service - General	3,877,608	3,169	3,880,777
Service Planning	526,884	614	527,498
Juvenile Act Proceedings	96,595	0	96,595
Alternative Treatment	19,270	0	19,270
Community Residential	1,945,309	27,314	1,972,623
Emergency Shelter	110,874	382	111,256
Foster Family	3,057,974	647	3,058,621
Supervised Independent Living	123,689	0	123,689
Juvenile Detention Service	178,000	0	178,000
Residential Service	1,668,170	321	1,668,491
Secure Residential Service (Except YDC)	780,350	0	780,350
YDC Secure	334,341	0	334,341
Administration	554,309	1,074	555,383
Combined Total Expense	<u>17,376,730</u>	<u>37,671</u>	<u>17,414,401</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 17,376,730</u>	<u>\$ 37,671</u>	<u>\$ 17,414,401</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,802,175	\$ 2	\$ 2,802,177
Employee Benefits	1,191,542	(15)	1,191,527
Subsidies	2,549,382	0	2,549,382
Operating	1,487,739	9,118	1,496,857
Purchased Services	9,342,535	27,550	9,370,085
Fixed Assets	3,357	1,016	4,373
Combined Total Expense	<u>17,376,730</u>	<u>37,671</u>	<u>17,414,401</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 17,376,730</u>	<u>\$ 37,671</u>	<u>\$ 17,414,401</u>

**MONROE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 52,400	\$ (1,721)	\$ 50,679
CY-370	1-B	1		Adoption Assistance - Wages and Salaries	\$ -	\$ 1,722	\$ 1,722
CY-370	1-D	1		Counseling (Dependent) - Wages and Salaries	\$ 36,708	\$ 1	\$ 36,709
CY-370	1-A	2		Adoption Service - Employee Benefits	\$ 22,282	\$ (736)	\$ 21,546
CY-370	1-B	2		Adoption Assistance - Employee Benefits	\$ -	\$ 736	\$ 736
CY-370	4	2		Administration - Employee Benefits	\$ 44,101	\$ (15)	\$ 44,086
CY-370	1-A	4		Adoption Service - Operating	\$ 13,643	\$ 1,916	\$ 15,559
CY-370	1-B	4		Adoption Assistance - Operating	\$ -	\$ 447	\$ 447
CY-370	1-D	4		Counseling (Dependent) - Operating	\$ 9,631	\$ 59	\$ 9,690
CY-370	1-J	4		Intake & Referral - Operating	\$ 45,472	\$ 278	\$ 45,750
CY-370	1-K	4		Life Skills (Dependent) - Operating	\$ 5,527	\$ 34	\$ 5,561
CY-370	1-M	4		Protective Service Child Abuse - Operating	\$ 101,602	\$ 620	\$ 102,222
CY-370	1-N	4		Protective Service General - Operating	\$ 501,871	\$ 2,588	\$ 504,459
CY-370	1-O	4		Service Planning - Operating	\$ 81,612	\$ 502	\$ 82,114
CY-370	2-C	4		Community Residential (Dependent) - Operating	\$ 1,327	\$ 314	\$ 1,641
CY-370	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 13,682	\$ 380	\$ 14,062
CY-370	2-G	4		Foster Family (Dependent) - Operating	\$ 300,093	\$ 859	\$ 300,952
CY-370	2-H	4		Foster Family (Delinquent) - Operating	\$ 250	\$ (250)	\$ -
CY-370	3-B	4		Residential Service (Dependent) - Operating	\$ 5,917	\$ 320	\$ 6,237
CY-370	4	4		Administration - Operating	\$ 405,912	\$ 1,051	\$ 406,963
CY-370	1-H	5		Day Treatment (Delinquent) - Purchased Services	\$ 150,250	\$ 550	\$ 150,800
CY-370	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 1,626,380	\$ 27,000	\$ 1,653,380
CY-370	1-A	6		Adoption Service - Fixed Assets	\$ 63	\$ 18	\$ 81
CY-370	1-B	6		Adoption Assistance - Fixed Assets	\$ -	\$ 3	\$ 3
CY-370	1-D	6		Counseling (Dependent) - Fixed Assets	\$ 45	\$ 13	\$ 58
CY-370	1-J	6		Intake & Referral - Fixed Assets	\$ 210	\$ 63	\$ 273
CY-370	1-K	6		Life Skills (Dependent) - Fixed Assets	\$ 25	\$ 8	\$ 33
CY-370	1-M	6		Protective Service Child Abuse - Fixed Assets	\$ 462	\$ 139	\$ 601
CY-370	1-N	6		Protective Service General - Fixed Assets	\$ 1,921	\$ 581	\$ 2,502
CY-370	1-O	6		Service Planning - Fixed Assets	\$ 374	\$ 112	\$ 486
CY-370	2-E	6		Emergency Shelter (Dependent) - Fixed Assets	\$ 3	\$ 2	\$ 5
CY-370	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 126	\$ 38	\$ 164
CY-370	3-B	6		Residential Service (Dependent) - Fixed Assets	\$ 4	\$ 1	\$ 5
CY-370	4	6		Administration - Fixed Assets	\$ 124	\$ 38	\$ 162
				Total Adjustment Amount		\$ 37,671	
				To increase expenditures by \$37,671 to include revisions made to the agency's expenditures ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY370A	2-G	2	2	Foster Family (Dependent) - Program Income	\$ 245,959	\$ (5,239)	\$ 240,720
	3-D	2		Secure Residential Service - Program Income	\$ -	\$ 499	\$ 499
	3-E	2		YDC Secure - Program Income	\$ 46,373	\$ 50	\$ 46,423
				Total Adjustment Amount		\$ (4,690)	
				To decrease Program Income by \$4,690 to include revisions made to the agency's Program Income ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2019 to JUNE 30, 2020**

**MONROE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	10,659,250
Supplemental Act 148			<u>0</u>
Total State Allocation			10,659,250
State Share (CY348) <sup>2</sup>	\$		9,884,210
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	9,884,210
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	9,884,210
Actual Act 148 Revenues Received <sup>4</sup>			<u>9,816,521</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>67,689</u>

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

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

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

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

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

**MONROE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
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	38,877	0	5,115	0	0	0	0	0	33,762	33,762	0
02. 90% REIMBURSEMENT	109,928	0	19,815	0	0	0	0	0	90,113	81,102	9,011
03. 80% REIMBURSEMENT	13,377,245	335,839	2,423,729	205,566	66,575	40,662	0	44,055	10,260,819	8,208,656	2,052,163
04. 60% REIMBURSEMENT	2,709,664	163,333	162,558	0	0	0	0	3,668	2,380,105	1,428,062	952,043
05. 50% REIMBURSEMENT	269,255	4,001	0	0	0	0	0	0	265,254	132,628	132,626
06. TOTAL NET CHILD WELFARE EXPEND.	16,504,969	503,173	2,611,217	205,566	66,575	40,662	0	47,723	13,030,053	9,884,210	3,145,843
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,524,780	49,801							1,474,979	884,987	589,992
08. NON-REIMBURSABLE EXPENDITURES	6,299	0							6,299		
09. TOTAL EXPENDITURES	18,036,048	552,974	2,611,217	205,566	66,575	40,662	0	47,723	14,511,331	10,769,197	3,742,134
10. TOTAL TITLE IV-D COLLECTIONS	411,670										
11. TITLE IV-D Collections for IV-E Children	0										
12. STATE ACT 148 - line 6	9,884,210										
13. STATE ACT 148 ALLOCATION	10,659,250										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	9,884,210										
INVOICE											
AMENDED STATE SHARE (ACT 148)	9,884,210										
ACT 148 AMOUNT RECEIVED	9,816,521										
ADJUSTMENT TO STATE SHARE	67,689										



MONROE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	38,877	0	0	5,115	0	0	0	0	0	33,762	33,762	0
1-B ADOPTION ASSISTANCE	2,316,491	0	1,031,546	5,999	0	0	0	0	0	1,278,946	1,023,157	255,789
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	545,514	0	137,984	0	0	0	0	0	0	407,530	326,024	81,506
1-D COUNSELING - DEPENDENT	1,456,556	0	0	3,064	0	0	0	0	0	1,453,492	1,162,794	290,698
1-E COUNSELING - DELINQUENT	86,452	0	0	0	0	40,662	0	0	0	45,790	36,632	9,158
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	170,270	0	0	0	35,385	0	0	0	0	134,885	107,908	26,977
1-I HOME/MAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	331,690	0	0	43,613	0	0	0	0	0	288,077	230,462	57,615
1-K LIFE SKILLS - DEPENDENT	27,083	0	0	3,562	0	0	0	0	0	23,523	18,818	4,705
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M LIFE SKILLS - DELINQUENT	957,249	0	0	125,873	0	0	0	0	0	831,376	665,101	166,275
1-N PROTECTIVE SERVICE - CHILD ABUSE	3,000,777	0	0	386,516	170,181	0	0	0	0	2,444,080	1,955,264	488,816
1-O PROTECTIVE SERVICE - GENERAL	295,115	0	0	38,813	0	0	0	0	0	256,302	205,042	51,260
1-P SERVICE PLANNING	70,581	0	0	0	0	0	0	0	0	70,581	35,291	35,290
1-Q JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	9,296,657	0	1,693,530	612,555	205,566	0	40,662	0	0	7,268,344	5,800,255	1,468,089
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	410,110	48,365	6,473	4,163	0	0	0	0	0	351,109	280,887	70,222
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,052,162	59,042	53,777	4,807	0	0	0	0	0	934,536	747,629	186,907
2-E EMERGENCY SHELTER - DEPENDENT	109,928	0	17,265	2,550	0	0	0	0	0	90,113	81,102	9,011
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,023,970	152,352	306,309	111,343	0	66,575	0	0	44,055	1,343,336	1,074,669	268,667
2-H FOSTER FAMILY - DELINQUENT	200,020	19,610	0	0	0	0	0	0	0	180,410	144,328	36,082
2-I FOSTER CARE - DEPENDENT	440,428	55,570	159,887	0	0	0	0	0	0	224,971	179,977	44,994
2-J KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	24,258	900	0	0	0	0	0	0	0	23,358	18,686	4,672
2-L SUP. INDEPENDENT LIVING - DELINQUENT	39,098	0	0	0	0	0	0	0	0	39,098	31,278	7,820
2-M SUBTOTAL CBP	4,299,974	335,839	543,711	122,863	0	66,575	0	0	44,055	3,186,931	2,558,556	628,375
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	198,674	4,001	0	0	0	0	0	0	0	194,673	97,337	97,336
3-B RESIDENTIAL SERVICE - DEPENDENT	14,528	7,212	0	3,722	0	0	0	0	0	3,594	2,156	1,438
3-C RES. SERVICE - DELINQUENT (NON-YDC/YFC)	1,407,760	122,840	78,863	7,695	0	0	0	0	0	1,198,722	719,233	479,489
3-D SECURE RES. SERVICE (EXCEPT YDC)	740,958	33,641	0	0	0	0	0	0	0	707,317	424,390	282,927
3-E YDC SECURE	1,524,780	49,801	0	0	0	0	0	0	0	1,474,979	884,987	589,992
3-F SUBTOTAL INSTITUTIONAL	3,886,700	217,135	78,863	11,417	0	0	0	0	0	3,579,285	2,128,103	1,451,182
<b>ADMINISTRATION</b>												
4 ADMINISTRATION	546,418	0	0	72,278	0	0	0	0	0	470,472	282,283	188,189
<b>TOTAL REVENUES</b>	18,029,149	552,974	1,792,104	819,113	205,566	66,575	40,662	0	47,723	14,505,032	10,769,197	3,735,835

MONROE COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 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	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	CHILDREN SERVED (BY COUNTY)	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/ SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	22,867	9,171	6,659	0	200	38,877	118	992	0	0	0	0
1-B ADOPTION ASSISTANCE	9,326	3,825	2,301,307	1,949	0	84	2,316,491	990	992	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	545,514	0	0	0	545,514	0	222	0	0	0
1-D COUNSELING - DEPENDENT	14,140	5,829	3,195	1,433,265	127	127	1,456,556	761	545	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	86,452	0	0	86,452	0	41	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	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	170,270	0	170,270	0	49	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	203,079	83,395	43,394	0	1,822	0	331,690	4,115	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	16,547	6,802	3,587	0	149	0	27,085	16	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	585,469	240,327	126,203	0	5,250	0	957,249	1,142	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,791,001	735,556	462,817	0	16,062	0	3,005,436	5,342	0	0	4,659	0
1-O SERVICE PLANNING	179,913	74,022	39,566	0	1,614	0	295,115	4,115	24	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	70,581	0	70,581	0	727	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	2,822,342	1,158,927	2,846,821	687,350	1,760,568	25,308	9,301,316	0	0	0	4,659	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 4,115											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,611	1,480	7,372	397,615	32	32	410,110	1,552	22	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,052,162	0	0	1,052,162	3,745	51	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	7,522	3,086	28,472	70,780	68	68	109,928	2,684	128	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	85,143	34,994	253,915	1,650,794	764	764	2,025,610	52,470	641	0	1,640	0
2-G FOSTER FAMILY - DEPENDENT	0	0	0	200,020	0	0	200,020	1,333	16	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	440,428	0	0	440,428	526	7	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	1	0	0	1	23	1	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	290	5	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	24,258	0	24,258	161	2	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	39,098	0	39,098	161	2	0	0	0
2-M SUBTOTAL CBP	96,276	39,560	289,759	3,875,155	864	864	4,301,614	62,784	873	0	1,640	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	198,674	0	0	198,674	669	42	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	4,212	1,729	8,463	124	0	0	14,528	429	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YTC)	0	0	0	1,407,760	0	0	1,407,760	6,850	103	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	740,958	0	0	740,958	2,169	32	0	0	0
3-E YDC SECURE	0	0	0	1,524,780	0	0	1,524,780	2,955	37	0	0	0
3-F SUBTOTAL INSTITUTIONAL	4,212	1,729	8,463	3,872,296	0	0	3,886,700	13,072	219	0	0	0
<b>4 ADMINISTRATION</b>	86,346	35,484	0	423,777	0	811	546,418	0	0	0	0	0
<b>5 TOTAL EXPENDITURES</b>	3,009,176	1,235,700	2,846,821	1,409,349	9,508,019	26,983	18,036,048	0	0	0	6,299	0
	County Indirect Costs = \$ 348,014											

**MONROE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 38,787	\$ 90	\$ 38,877
Adoption Assistance	2,316,453	38	2,316,491
Subsidized Permanent Legal Custodianship	545,366	148	545,514
Counseling	1,542,951	57	1,543,008
Day Care	0	0	0
Day Treatment	164,250	6,020	170,270
Homemaker Service	0	0	0
Intake and Referral	330,870	820	331,690
Life Skills	27,018	67	27,085
Protective Service - Child Abuse	954,886	2,363	957,249
Protective Service - General	2,994,802	10,634	3,005,436
Service Planning	294,389	726	295,115
Juvenile Act Proceedings	69,845	736	70,581
Alternative Treatment	0	0	0
Community Residential	1,411,822	50,450	1,462,272
Emergency Shelter	109,898	30	109,928
Foster Family	2,220,114	5,516	2,225,630
Kinship Care	437,870	2,558	440,428
Supervised Independent Living	62,691	665	63,356
Juvenile Detention Service	198,674	0	198,674
Residential Service	1,422,271	17	1,422,288
Secure Residential Service (Except YDC)	740,958	0	740,958
YDC Secure	1,524,780	0	1,524,780
Administration	546,070	348	546,418
Combined Total Expense	<u>17,954,765</u>	<u>81,283</u>	<u>18,036,048</u>
Less Non-reimbursables	<u>6,299</u>	<u>0</u>	<u>6,299</u>
Total Net Expense	<u>\$ 17,948,466</u>	<u>\$ 81,283</u>	<u>\$ 18,029,749</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,009,176	\$ 0	\$ 3,009,176
Employee Benefits	1,235,700	0	1,235,700
Subsidies	2,846,673	148	2,846,821
Operating	1,393,130	16,219	1,409,349
Purchased Services	9,443,103	64,916	9,508,019
Fixed Assets	26,983	0	26,983
Combined Total Expense	<u>17,954,765</u>	<u>81,283</u>	<u>18,036,048</u>
Less Non-reimbursables	<u>6,299</u>	<u>0</u>	<u>6,299</u>
Total Net Expense	<u>\$ 17,948,466</u>	<u>\$ 81,283</u>	<u>\$ 18,029,749</u>

**MONROE COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustment							
CY-370	1-C	3	1	Subsidized Permanent Legal Custodianship - Subsidies	\$ 545,366	\$ 148	\$ 545,514
CY-370	1-A	4		Adoption Service - Operating	\$ 6,549	\$ 90	\$ 6,639
CY-370	1-B	4		Adoption Assistance - Operating	\$ 1,911	\$ 38	\$ 1,949
CY-370	1-D	4		Counseling (Dependent) - Operating	\$ 3,138	\$ 57	\$ 3,195
CY-370	1-J	4		Intake & Referral - Operating	\$ 42,574	\$ 820	\$ 43,394
CY-370	1-K	4		Life Skills (Dependent) - Operating	\$ 3,520	\$ 67	\$ 3,587
CY-370	1-M	4		Protective Service Child Abuse - Operating	\$ 123,840	\$ 2,363	\$ 126,203
CY-370	1-N	4		Protective Service General - Operating	\$ 452,183	\$ 10,634	\$ 462,817
CY-370	1-O	4		Service Planning - Operating	\$ 38,840	\$ 726	\$ 39,566
CY-370	2-C	4		Community Residential (Dependent) - Operating	\$ 7,357	\$ 15	\$ 7,372
CY-370	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 28,442	\$ 30	\$ 28,472
CY-370	2-G	4		Foster Family (Dependent) - Operating	\$ 252,901	\$ 1,014	\$ 253,915
CY-370	3-B	4		Residential Service (Dependent) - Operating	\$ 8,446	\$ 17	\$ 8,463
CY-370	4	4		Administration - Operating	\$ 423,429	\$ 348	\$ 423,777
CY-370	1-H	5		Day Treatment (Delinquent) - Purchased Services	\$ 164,250	\$ 6,020	\$ 170,270
CY-370	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 69,845	\$ 736	\$ 70,581
CY-370	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 347,180	\$ 50,435	\$ 397,615
CY-370	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 1,649,667	\$ 1,127	\$ 1,650,794
CY-370	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 196,645	\$ 3,375	\$ 200,020
CY-370	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 437,870	\$ 2,558	\$ 440,428
CY-370	2-K	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 23,593	\$ 665	\$ 24,258
Total Adjustment Amount						\$ 81,283	
				To increase expenditures by \$81,283 to include revisions made to the agency's expenditures ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370 A Adjustment							
CY-370 A	2-G	9	2	Foster Family (Dependent) - Medical Assistance	\$ 47,722	\$ (3,667)	\$ 44,055
				To decrease Medical Assistance by \$3,667 to include revisions made to the agency's revenue ledger subsequent to the submission of the 4th quarter Act 148 Invoice Package to Commonwealth DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

The prior report included the following finding:

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

In our prior engagement report, for the fiscal years July 1, 2016, to June 30, 2018, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we obtained evidence substantiating that, as of December 11, 2019, the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency's fiscal-related monitoring policy for In-Home Purchased Service providers requires an annual review be performed and a monitoring schedule maintained to document the providers reviewed. Invoices are randomly selected and ten percent of invoiced cases are randomly selected for review. During the review, supporting documentation (i.e., contact sheets, progress reports, and case files notes) are compared to the invoices and a provider contract compliance review sheet is completed. The results are shared with the provider which has fifteen days to respond and, if necessary, the agency performs a follow-up review.

To assess the sufficiency of these procedures, we reviewed the agency's written policy and procedures, monitoring schedule, provider contract compliance review sheets, and review results emails.

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

## SECTION 4

# CURRENT ENGAGEMENT OBSERVATION

MONROE 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.<sup>2</sup> 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.<sup>3</sup>

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).<sup>4</sup> Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a

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<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.



MONROE COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

**Our 2018 Position Statement Letter**

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

**DHS Corrective Actions Taken**

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

C&Y agencies are required to:

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

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

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.

## MONROE 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 have not started reviewing the Single Audit packages for this purpose.<sup>5</sup>

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

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.<sup>1</sup>

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

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

<sup>i</sup> **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.

MONROE COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Commonwealth of Pennsylvania

**The Honorable Megan Snead**  
Acting Secretary  
Department of Human Services

**Mr. Jonathan Rubin**  
Deputy Secretary  
Office of Children, Youth and Families  
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