

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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# Perry County Children and Youth Agency

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May 2023



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 Perry County  
25 West Main Street  
PO Box 37  
New Bloomfield, PA 17068-0037

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 Perry County Children and Youth Services (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, 2019 to June 30, 2020 and July 1, 2020 to June 30, 2021. 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, 2020 and June 30, 2021.

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 Perry 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 2019-2020 and 2020-2021 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 **2019-2020 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by decreasing non-reimbursable expenditures by \$4,013. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$2,407.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by decreasing agency expenditures by \$2,108. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$1,264.

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 March 30, 2023.

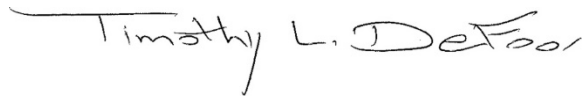
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization 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  
April 5, 2023

# CONTENTS

	Page
Background .....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2019 to June 30, 2020	
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
Adjustment Schedule .....	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2020 to June 30, 2021	
Amended Computation of Final Net State Share .....	10
Amended CY-348 - Fiscal Summary .....	11
Amended CY-370A - Revenue Report .....	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments .....	14
Adjustment Schedule .....	15
Section 3 – Status of Prior Engagement Finding and Recommendations.....	17
Section 4 – Current Engagement Observation .....	19
Report Distribution List .....	23

## **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, 2019 to JUNE 30, 2020**

**PERRY 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>		\$ 2,832,591
Supplemental Act 148		<u>0</u>
Total State Allocation		2,832,591
State Share (CY348) <sup>2</sup>	\$ 2,593,290	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 2,593,290
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 2,593,290
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,590,883</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ 2,407</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.



**PERRY 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	10,703	0	143	0	0	0	0	0	10,560	9,504	1,056
03. 80% REIMBURSEMENT	3,430,217	48,626	439,230	33,352	28,910	67,476	0	0	2,812,623	2,250,098	562,525
04. 60% REIMBURSEMENT	592,596	19,139	47,326	0	0	0	0	1,271	524,860	314,915	209,945
05. 50% REIMBURSEMENT	37,655	0	110	0	0	0	0	0	37,545	18,773	18,772
06. TOTAL NET CHILD WELFARE EXPEND.	4,071,171	67,765	486,809	33,352	28,910	67,476	0	1,271	3,385,588	2,593,290	792,298

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	135,708	390							135,318	81,191	54,127
08. NON-REIMBURSABLE EXPENDITURES	9,220	0							9,220		

09. TOTAL EXPENDITURES	4,216,099	68,155	486,809	33,352	28,910	67,476	0	1,271	3,530,126	2,674,481	855,645
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10. TOTAL TITLE IV-D COLLECTIONS 32,960

11. TITLE IV-D Collections for IV-E Children 8,077

12. STATE ACT 148 - line 6 2,593,290

13. STATE ACT 148 ALLOCATION 2,832,591

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,593,290

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,593,290										
ACT 148 AMOUNT RECEIVED	2,590,883										
ADJUSTMENT TO STATE SHARE	2,407										

PERRY 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
1-A	ADoption SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B	ADoption ASSISTANCE	160,634	150	68,643	1,858	0	0	0	0	0	89,983	71,986	17,997
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	174,382	0	48,373	0	0	0	0	0	0	126,009	100,807	25,202
1-D	COUNSELING - DEPENDENT	474,905	0	0	0	33,352	0	0	0	0	441,553	353,242	88,311
1-E	COUNSELING - DELINQUENT	102,498	0	0	0	0	0	0	0	0	102,498	81,998	20,500
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	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J	INTAKE & REFERRAL	99,091	0	11,348	0	0	0	0	0	0	87,743	70,194	17,549
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	478,851	0	0	54,086	0	0	0	0	0	424,765	339,812	84,953
1-N	PROTECTIVE SERVICE - GENERAL	293,741	5	0	31,730	0	0	0	0	0	262,006	209,605	52,401
1-O	SERVICE PLANNING	391,342	0	0	44,870	0	0	0	0	0	346,472	277,178	69,294
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	21,158	0	0	110	0	0	0	0	0	21,048	10,524	10,524
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R	<b>SUBTOTAL IN-HOME</b>	<b>2,196,602</b>	<b>155</b>	<b>117,016</b>	<b>144,002</b>	<b>33,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,902,077</b>	<b>1,515,346</b>	<b>386,731</b>

COMMUNITY BASED PLACEMENT		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	341,864	5,719	36,721	9,077	0	0	0	0	0	290,347	232,278	58,069
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	142,700	5,477	8,016	0	0	0	0	0	0	129,207	103,366	25,841
2-E	EMERGENCY SHELTER - DEPENDENT	10,703	0	0	143	0	0	0	0	0	10,560	9,504	1,056
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	729,819	37,275	38,674	79,455	0	28,910	67,476	0	0	478,029	382,423	95,606
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	40,390	0	3,211	3,168	0	0	0	0	0	34,011	27,209	6,802
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	<b>1,265,476</b>	<b>48,471</b>	<b>86,622</b>	<b>91,843</b>	<b>0</b>	<b>28,910</b>	<b>67,476</b>	<b>0</b>	<b>0</b>	<b>942,154</b>	<b>754,780</b>	<b>187,374</b>

INSTITUTIONAL PLACEMENT		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A	JUVENILE DETENTION SERVICE	16,497	0	0	0	0	0	0	0	0	16,497	8,249	8,248
3-B	RESIDENTIAL SERVICE - DEPENDENT	127,277	12,150	6,229	12,279	0	0	0	0	0	96,619	57,971	38,648
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	145,954	6,989	0	0	0	0	0	0	0	138,965	83,379	55,586
3-D	SECURE RES. SERVICE (EXCEPT YDC)	35,907	0	0	0	0	0	0	0	0	35,907	21,544	14,363
3-E	YDC SECURE	135,708	390	0	0	0	0	0	0	0	135,318	81,191	54,127
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	<b>461,343</b>	<b>19,529</b>	<b>6,229</b>	<b>12,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>423,306</b>	<b>252,334</b>	<b>170,972</b>

4	ADMINISTRATION	283,458	0	0	28,818	0	0	0	0	1,271	253,369	152,021	101,348
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5	<b>TOTAL REVENUES</b>	<b>4,206,879</b>	<b>68,155</b>	<b>209,867</b>	<b>276,942</b>	<b>33,352</b>	<b>28,910</b>	<b>67,476</b>	<b>0</b>	<b>1,271</b>	<b>3,520,906</b>	<b>2,674,481</b>	<b>846,425</b>
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PERRY 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										Program Income related to all Non- Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim- Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
I-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	167,954	0	0	0	167,954	0	21	0	7,320	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	174,382	0	0	0	174,382	0	20	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	0	474,905	0	474,905	0	142	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	102,498	0	102,498	0	32	0	0	0
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	56,540	38,948	0	3,572	0	32	99,092	262	0	1	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	283,483	156,545	0	31,443	7,150	234	478,655	368	14	4	0	0
I-N PROTECTIVE SERVICE - GENERAL	161,011	95,288	0	20,158	17,139	145	293,741	140	15	0	0	0
I-O SERVICE PLANNING	228,282	133,771	0	29,073	0	217	391,343	1,065	0	1	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	895	20,263	0	21,158	0	64	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	729,316	424,552	342,336	85,141	621,955	628	2,203,928	1,767	6	6	7,320	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim- Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	14,034	10,987	0	14,028	302,809	8	341,866	1,308	10	2	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	142,700	0	142,700	735	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	588	635	0	0	9,480	0	10,703	48	3	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	158,657	99,828	0	83,078	388,129	129	729,821	6,027	25	2	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	40,390	0	40,390	660	3	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	173,279	111,450	0	97,106	883,508	137	1,265,480	8,778	46	4	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS Sub.	Non-Reim- Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	16,497	0	16,497	69	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	51,359	33,665	0	5,525	36,689	40	127,278	183	3	1	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	379	145,575	0	145,954	681	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	35,907	0	35,907	121	1	0	0	0
3-E YDC SECURE	0	0	0	0	135,708	0	135,708	263	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	51,359	33,665	0	5,904	370,376	40	461,344	1,317	14	1	0	0
4 ADMINISTRATION	114,347	64,741	0	106,259	0	0	285,347	1,889	0	0	0	0
5 TOTAL EXPENDITURES	1,068,301	634,408	342,336	294,410	1,875,839	805	4,216,099	1,900	7,320	1,900	7,320	0
County Indirect Costs = \$ 100,682												

**PERRY 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	\$ 0	\$ 0	\$ 0
Adoption Assistance	167,954	0	167,954
Subsidized Permanent Legal Custodianship	174,382	0	174,382
Counseling	577,403	0	577,403
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	99,092	0	99,092
Life Skills	0	0	0
Protective Service - Child Abuse	478,855	0	478,855
Protective Service - General	293,741	0	293,741
Service Planning	391,343	0	391,343
Juvenile Act Proceedings	21,158	0	21,158
Alternative Treatment	0	0	0
Community Residential	484,566	0	484,566
Emergency Shelter	10,703	0	10,703
Foster Family	729,821	0	729,821
Kinship Care	40,390	0	40,390
Supervised Independent Living	0	0	0
Juvenile Detention Service	16,497	0	16,497
Residential Service	273,232	0	273,232
Secure Residential Service (Except YDC)	35,907	0	35,907
YDC Secure	135,708	0	135,708
Administration	285,347	0	285,347
Combined Total Expense	<u>4,216,099</u>	<u>0</u>	<u>4,216,099</u>
Less Non-reimbursables	<u>13,233</u>	<u>(4,013)</u>	<u>9,220</u>
Total Net Expense	<u>\$ 4,202,866</u>	<u>\$ 4,013</u>	<u>\$ 4,206,879</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,068,301	\$ 0	\$ 1,068,301
Employee Benefits	634,408	0	634,408
Subsidies	342,336	0	342,336
Operating	294,410	0	294,410
Purchased Services	1,875,839	0	1,875,839
Fixed Assets	805	0	805
Combined Total Expense	<u>4,216,099</u>	<u>0</u>	<u>4,216,099</u>
Less Non-reimbursables	<u>13,233</u>	<u>(4,013)</u>	<u>9,220</u>
Total Net Expense	<u>\$ 4,202,866</u>	<u>\$ 4,013</u>	<u>\$ 4,206,879</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub.</p> <p>To decrease Non-Reimbursable Non Purchased Services/Subsidies by \$4,013 to properly report indirect costs which exceed the two percent cost limitation</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 5,902	\$ (4,013)	\$ 1,889

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

**PERRY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 3,128,020
Supplemental Act 148		<u>0</u>
Total State Allocation		3,128,020
State Share (CY348) <sup>2</sup>	\$ 2,891,473	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 2,891,473
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 2,891,473
Actual Act 148 Revenues Received <sup>4</sup>		<u>2,892,737</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ (1,264)</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.

PERRY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	40,452	0	3,198	0	0	0	0	0	37,254	33,528	3,726
03. 80% REIMBURSEMENT	3,699,831	45,869	378,679	33,352	28,910	67,476	0	0	3,145,545	2,516,435	629,110
04. 60% REIMBURSEMENT	578,512	11,710	36,008	0	0	0	0	2,007	528,787	317,273	211,514
05. 50% REIMBURSEMENT	48,483	0	9	0	0	0	0	0	48,474	24,237	24,237
06. TOTAL NET CHILD WELFARE EXPEND.	4,367,278	57,579	417,894	33,352	28,910	67,476	0	2,007	3,760,060	2,891,473	868,587

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	137,126	123							137,003	82,202	54,801

08. NON-REIMBURSABLE EXPENDITURES	8,383	0							8,383		8,383
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09. TOTAL EXPENDITURES	4,512,787	57,702	417,894	33,352	28,910	67,476	0	2,007	3,905,446	2,973,675	931,771
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10. TOTAL TITLE IV-D COLLECTIONS 20,993

11. TITLE IV-D Collections for IV-E Children 1,480

12. STATE ACT 148 - line 6 2,891,473

13. STATE ACT 148 ALLOCATION 3,128,020

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,891,473

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,891,473
ACT 148 AMOUNT RECEIVED	2,892,737
ADJUSTMENT TO STATE SHARE	(1,264)



PERRY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CY 370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	181,683	0	86,257	2,532					0	92,894	74,315	18,579
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	155,887	0	46,814						0	109,073	87,258	21,815
1-D COUNSELING - DEPENDENT	484,553	0			33,352	0	0	0	0	451,201	360,961	90,240
1-E COUNSELING - DELINQUENT	45,962	0		0	0	0	0	0	0	45,962	36,770	9,192
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	104,214	0		7,840	0	0	0	0	0	96,374	77,099	19,275
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	509,634	0		38,251	0	0	0	0	0	471,383	377,106	94,277
1-N PROTECTIVE SERVICE - GENERAL	295,033	0		21,643	0	0	0	0	0	273,390	218,712	54,678
1-O SERVICE PLANNING	411,609	0		30,765	0	0	0	0	0	380,844	304,675	76,169
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	17,895	0		9	0	0	0	0	0	17,886	8,943	8,943
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	2,206,470	0	133,071	101,040	33,352	0	0	0	0	1,939,007	1,545,839	393,168

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	679,226	14,059	32,738	5,929		0	0	0	0	626,500	501,200	125,300
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	23,535	0	2,726	472	0	0	0	0	0	20,337	18,303	2,034
2-F EMERGENCY SHELTER - DELINQUENT	16,917	0		0	0	0	0	0	0	16,917	15,225	1,692
2-G FOSTER FAMILY - DEPENDENT	748,027	31,810	15,437	47,251		28,910	67,476	0	0	557,143	445,714	111,429
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	84,003	0	18,791	24,431		0	0	0	0	40,781	32,625	8,156
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	1,551,708	45,869	69,692	78,083	0	28,910	67,476	0	0	1,261,678	1,013,067	248,611

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	30,588	0							0	30,588	15,294	15,294
3-B RES. SERVICE - DEPENDENT	110,887	8,878	4,115	9,296		0	0	0	0	88,598	53,159	35,439
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	114,117	2,680	0	0		0	0	0	0	111,437	66,862	44,575
3-D SECURE RES. SERVICE (EXCEPT YDC)	61,623	152							0	61,471	36,883	24,588
3-E YDC SECURE	137,126	123								137,003	82,202	54,801
3-F <b>SUBTOTAL INSTITUTIONAL</b>	454,341	11,833	4,115	9,296	0	0	0	0	0	429,097	254,400	174,697
4 ADMINISTRATION	291,885	0		22,597		0	0	0	2,007	267,281	160,369	106,912
5 <b>TOTAL REVENUES</b>	4,504,404	57,702	206,878	211,016	33,352	28,910	67,476	0	2,007	3,897,063	2,973,675	923,388

PERRY COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CV370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	188,983	0	0	0	188,983	0	23	0	7,300	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	155,887	0	0	0	155,887	0	19	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	484,553	0	484,553	0	148	0	0	0
I-E COUNSELING - DELINQUENT	0	0		375	45,587	0	45,962	0	22	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	57,369	43,429		3,362	0	54	104,214	254	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	294,969	175,688		36,464	2,122	393	509,636	267	3	2	0	0
I-N PROTECTIVE SERVICE - GENERAL	161,587	107,411		18,910	6,881	244	295,033	152	20	0	152	0
I-O SERVICE PLANNING	230,279	155,495		23,070	2,400	365	411,609	1,136	10	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				118	17,777		17,895	0	57	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	744,204	482,023	344,870	82,299	559,320	1,056	2,213,772			2	7,300	0
	LRCP = Legal Representation for Children in Placement = \$ 0											
	LRNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED HI SERVICES 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	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	15,136	10,626	0	2,980	650,472	13	679,227	2,914	16	1	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	580	555	0	0	22,400	0	23,535	118	5	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	16,917	0	16,917	110	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	161,847	107,153	0	96,461	382,349	217	748,027	4,115	24	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	522	84,561	0	85,083	1,092	3	0	1,080	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	177,563	118,334	0	99,963	1,156,699	230	1,552,789	8,349	51	1	1,080	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	50	30,538	0	30,588	104	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	52,373	35,444	0	4,621	18,381	68	110,887	98	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YIC)	0	0	0	67	114,050	0	114,117	533	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	61,623	0	61,623	185	1	0	0	0
3-E YDC SECURE	0	0	0	0	137,126	0	137,126	253	2	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	52,373	35,444	0	4,738	361,718	68	454,341	1,173	14	0	0	0
<b>ADMINISTRATION</b>	116,884	68,689	0	106,312	0	0	291,885			0	0	0
<b>TOTAL EXPENDITURES</b>	1,091,024	704,490	344,870	293,312	2,077,737	1,354	4,512,787			3	8,380	0
	County Indirect Costs = \$ 97,235											

**PERRY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	188,983	0	188,983
Subsidized Permanent Legal Custodianship	155,887	0	155,887
Counseling	530,515	0	530,515
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	104,214	0	104,214
Life Skills	0	0	0
Protective Service - Child Abuse	509,636	0	509,636
Protective Service - General	295,033	0	295,033
Service Planning	411,609	0	411,609
Juvenile Act Proceedings	17,895	0	17,895
Alternative Treatment	0	0	0
Community Residential	679,227	0	679,227
Emergency Shelter	40,452	0	40,452
Foster Family	748,027	0	748,027
Kinship Care	85,083	0	85,083
Supervised Independent Living	0	0	0
Juvenile Detention Service	30,588	0	30,588
Residential Service	225,004	0	225,004
Secure Residential Service (Except YDC)	61,623	0	61,623
YDC Secure	137,126	0	137,126
Administration	293,993	(2,108)	291,885
Combined Total Expense	<u>4,514,895</u>	<u>(2,108)</u>	<u>4,512,787</u>
Less Non-reimbursables	<u>8,383</u>	<u>0</u>	<u>8,383</u>
Total Net Expense	<u>\$ 4,506,512</u>	<u>\$ (2,108)</u>	<u>\$ 4,504,404</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,091,024	\$ 0	\$ 1,091,024
Employee Benefits	704,490	0	704,490
Subsidies	344,870	0	344,870
Operating	295,420	(2,108)	293,312
Purchased Services	2,077,737	0	2,077,737
Fixed Assets	1,354	0	1,354
Combined Total Expense	<u>4,514,895</u>	<u>(2,108)</u>	<u>4,512,787</u>
Less Non-reimbursables	<u>8,383</u>	<u>0</u>	<u>8,383</u>
Total Net Expense	<u>\$ 4,506,512</u>	<u>\$ (2,108)</u>	<u>\$ 4,504,404</u>

**PERRY COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To decrease Operating expenditures by \$2,108 to properly report indirect costs and reconcile to the County's Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 108,420	\$ (2,108)	\$ 106,312

## SECTION 3

# STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

PERRY 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 Submitted by Contracted In-Home Purchased Service Providers**

In our prior engagement report for the fiscal years July 1, 2017 to June 30, 2019, 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 5, 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 the agency to perform on-site fiscal-related monitoring of contracted In-Home Purchased Service providers at least once every six to twelve months. During these reviews, agency-selected invoices are compared to the respective provider's supporting documentation, such as signed encounter forms, case file notes, and progress reports. An on-site contract monitoring report is completed and shared with the agency's administrative staff. If discrepancies are found, during the review, the provider is contacted and a resolution is determined.

To assess the sufficiency of these procedures, we reviewed several monitoring reports and the related supporting documentation and verified the agency obtained sufficient documentation to verify the invoiced number of units.

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

PERRY 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.



PERRY 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.

PERRY 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.

PERRY 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.

PERRY COUNTY CHILDREN AND YOUTH AGENCY  
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