

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Schuylkill County Children and Youth Agency

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March 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 Schuylkill County  
Schuylkill County Courthouse  
401 North Second Street  
Pottsville, PA 17901-2528

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 Schuylkill County Children and Youth Agency (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, 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, 2019, 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 Schuylkill County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2018-2019, 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 **2018-2019 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment was a reclassification of expenditures among cost centers and there is no impact on the Net State Share and no amount is due to the county or state.
- For the **2019-2020 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports.
- For the **2020-2021 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing agency expenditures by \$979 and increasing program income by \$402. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$986.

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 agency management at an exit conference held on February 28, 2023.

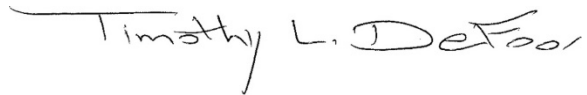
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization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

Timothy L. DeFoor  
Auditor General  
March 2, 2023

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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**

**SCHUYLKILL 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>		\$	12,846,414
Supplemental Act 148			<u>451,473</u>
Total State Allocation			13,297,887
State Share (CY348) <sup>2</sup>	\$		13,297,887
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	13,297,887
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	13,297,887
Actual Act 148 Revenues Received <sup>4</sup>			<u>13,297,887</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</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.



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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
<b>NET CHILD WELFARE EXPENDITURES</b>											
01. 100% REIMBURSEMENT	171,742	2,686	28,111	0	0	0	0	0	140,945	140,945	0
02. 90% REIMBURSEMENT	250,946	216	36,864	0	0	0	0	0	213,866	192,479	21,387
03. 80% REIMBURSEMENT	19,626,896	373,438	4,116,653	176,661	115,591	0	0	0	14,844,553	11,875,642	2,968,911
04. 60% REIMBURSEMENT	2,016,264	57,085	285,954	0	0	45,300	0	5,015	1,622,910	973,745	649,165
05. 50% REIMBURSEMENT	231,062	0	912	0	0	0	0	0	230,150	115,076	115,074
<b>06. TOTAL NET CHILD WELFARE EXPEND.</b>	<b>22,296,910</b>	<b>433,425</b>	<b>4,468,494</b>	<b>176,661</b>	<b>115,591</b>	<b>45,300</b>	<b>0</b>	<b>5,015</b>	<b>17,052,424</b>	<b>13,297,887</b>	<b>3,754,537</b>

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	1,366,461	4,231							1,362,230	817,338	544,892

08. NON-REIMBURSABLE EXPENDITURES	55,576	0							55,576		55,576
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09. TOTAL EXPENDITURES	23,718,947	437,656	4,468,494	176,661	115,591	45,300	0	5,015	18,470,230	14,115,225	4,355,005
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10. TOTAL TITLE IV-D COLLECTIONS 131,138

11. TITLE IV-D Collections for IV-E Children 58,313

12. STATE ACT 148 - line 6 13,297,887

13. STATE ACT 148 ALLOCATION 13,297,887

14. ADJUSTED STATE SHARE (lower of 12 or 13) 13,297,887

INVOICE											
AMENDED STATE SHARE (ACT 148)	13,297,887										
ACT 148 AMOUNT RECEIVED	13,297,887										
ADJUSTMENT TO STATE SHARE	0										

**SCHUYLKILL 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 Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	171,742	2,686		28,111	0		0	0	0	140,945	140,945	0
1-B ADOPTION ASSISTANCE	1,523,440	0	689,804	24,696			0	0	0	808,940	647,152	161,788
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	368,037	0	79,492	0			0	0	0	288,545	230,836	57,709
1-D COUNSELING - DEPENDENT	2,828,890	0		2,442	101,061		0	0	0	2,725,387	2,180,310	545,077
1-E COUNSELING - DELINQUENT	539,038	0		172	0		0	0	0	538,866	431,093	107,773
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	253,470	0		0	75,600		0	0	0	177,870	142,296	35,574
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	3,392	0		571	0		0	0	0	2,821	2,257	564
1-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	34,044	0		0	0		0	0	0	34,044	27,235	6,809
1-M PROTECTIVE SERVICE - CHILD ABUSE	510,477	9,693		83,229	0		0	0	0	417,555	334,044	83,511
1-N PROTECTIVE SERVICE - GENERAL	2,866,849	52,871		444,039	0		0	0	0	2,369,939	1,895,951	473,988
1-O SERVICE PLANNING	1,637,320	31,622		266,743	0		0	0	0	1,338,955	1,071,164	267,791
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	141,761	0		912	0		0	0	0	140,849	70,425	70,424
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	10,878,460	96,872	769,296	850,915	176,661	0	0	0	0	8,984,716	7,173,708	1,811,008
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,383,288	41,014		283,064	13,034		115,591	0	0	930,585	744,468	186,117
2-D COMMUNITY RESIDENTIAL - DELINQUENT	845,279	12,021		162,407	283		0	0	0	670,568	536,454	134,114
2-E EMERGENCY SHELTER - DEPENDENT	250,946	216		36,842	22		0	0	0	213,866	192,479	21,387
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	6,832,222	226,217		869,078	1,197,599		0	0	0	4,539,328	3,631,462	907,866
2-H FOSTER FAMILY - DELINQUENT	1,150	0		0	0		0	0	0	1,150	920	230
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	9,312,885	279,468	1,351,391	1,210,938	0	115,591	0	0	0	6,355,497	5,105,783	1,249,714
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	89,301	0								89,301	44,651	44,650
3-B RESIDENTIAL SERVICE - DEPENDENT	464,573	15,804		71,957	113		0	0	0	376,699	226,019	150,680
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	139,809	4,566		16,387	2,718		45,300	0	0	70,838	42,503	28,335
3-D SECURE RES. SERVICE (EXCEPT YDC)	202,406	522								201,884	121,130	80,754
3-E YDC SECURE	1,366,461	4,231								1,362,230	817,338	544,892
3-F <b>SUBTOTAL INSTITUTIONAL</b>	2,262,550	25,123	88,344	2,831	0	45,300	0	0	0	2,100,952	1,251,641	849,311
4 <b>ADMINISTRATION</b>	1,209,476	36,193		194,779		0	0	0	5,015	973,489	584,093	389,396
5 <b>TOTAL REVENUES</b>	23,663,371	437,656	2,209,031	2,259,463	1,766,661	115,591	45,300	0	5,015	18,414,654	14,115,225	4,299,429

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	80,198	43,346		48,198	0	0	171,742	43	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,514,683	8,757	0	0	1,523,440	0	918	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	368,037	0	0	0	368,037	0	219	0	0	0
1-D COUNSELING - DEPENDENT	0	0		18,300	2,844,537	0	2,863,037	0	2,701	0	34,147	0
1-E COUNSELING - DELINQUENT	0	0		1,012	547,171	0	548,183	0	417	0	9,145	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	253,470	0	253,470	0	46	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	0	0		3,392	0	0	3,392	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	34,044	0	34,044	0	112	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	291,197	156,466		61,789	1,025	0	510,477	522	3	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,593,246	857,303		291,218	125,082	0	2,866,849	6,407	136	0	0	0
1-O SERVICE PLANNING	953,035	516,199		168,086	0	0	1,637,320	6,874	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				5,493	136,268		141,761	0	2,930	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	5,295		5,295	0	19	0	5,295	0
1-R SUBTOTAL IN-HOME	2,917,676	1,573,314	1,882,720	606,445	3,946,892	0	10,927,047			0	48,587	0
	Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b> 13,422											
<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	47,236	25,345	0	10,685	1,300,022	0	1,383,288	6,499	102	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,378	842,901	0	845,279	3,523	61	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,765	249,181	0	250,946	2,732	132	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	776,947	416,543	0	170,813	5,467,919	0	6,832,222	100,216	1,250	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,150	0	1,150	46	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	824,183	441,888	0	185,641	7,861,173	0	9,312,885	113,016	1,546	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	5,618	83,683	0	89,301	303	29	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	5,537	459,036	0	464,573	1,781	30	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	16,171	123,638	0	139,809	527	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	293	202,113	0	202,406	532	8	0	0	0
3-E YDC SECURE	0	0	0	0	1,366,461	0	1,366,461	2,489	37	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	27,619	2,234,931	0	2,262,550	5,632	114	0	0	0
4 ADMINISTRATION	441,973	234,451	0	540,041	0	0	1,216,465			6,989	0	0
5 TOTAL EXPENDITURES	4,183,832	2,249,653	1,882,720	1,359,746	14,042,996	0	23,718,947			6,989	48,587	0
	County Indirect Costs = \$ 439,738											

**SCHUYLKILL 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	\$ 171,742	\$ 0	\$ 171,742
Adoption Assistance	1,523,440	0	1,523,440
Subsidized Permanent Legal Custodianship	368,037	0	368,037
Counseling	3,411,220	0	3,411,220
Day Care	0	0	0
Day Treatment	253,470	0	253,470
Homemaker Service	0	0	0
Intake and Referral	3,392	0	3,392
Life Skills	34,044	0	34,044
Protective Service - Child Abuse	510,477	0	510,477
Protective Service - General	2,866,849	0	2,866,849
Service Planning	1,637,320	0	1,637,320
Juvenile Act Proceedings	147,056	0	147,056
Alternative Treatment	0	0	0
Community Residential	2,228,567	0	2,228,567
Emergency Shelter	250,946	0	250,946
Foster Family	6,833,372	0	6,833,372
Supervised Independent Living	0	0	0
Juvenile Detention Service	89,301	0	89,301
Residential Service	604,382	0	604,382
Secure Residential Service (Except YDC)	202,406	0	202,406
YDC Secure	1,366,461	0	1,366,461
Administration	<u>1,216,465</u>	<u>0</u>	<u>1,216,465</u>
Combined Total Expense	23,718,947	0	23,718,947
Less Non-reimbursables	<u>55,576</u>	<u>0</u>	<u>55,576</u>
Total Net Expense	<u>\$ 23,663,371</u>	<u>\$ 0</u>	<u>\$ 23,663,371</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,183,832	\$ 0	\$ 4,183,832
Employee Benefits	2,243,817	5,836	2,249,653
Subsidies	1,882,720	0	1,882,720
Operating	1,365,582	(5,836)	1,359,746
Purchased Services	14,042,996	0	14,042,996
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	23,718,947	0	23,718,947
Less Non-reimbursables	<u>55,576</u>	<u>0</u>	<u>55,576</u>
Total Net Expense	<u>\$ 23,663,371</u>	<u>\$ 0</u>	<u>\$ 23,663,371</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	2	1	Adoption Service - Employee Benefits	\$ 43,118	\$ 228	\$ 43,346
	1-N	2		Protective Service General - Employee Benefits	\$ 851,695	\$ 5,608	\$ 857,303
	1-A	4		Adoption Service - Operating	\$ 48,426	\$ (228)	\$ 48,198
	1-N	4		Protective Service General - Operating	\$ 296,826	\$ (5,608)	\$ 291,218
				Total Adjustment Amount		\$ -	
				To reclassify \$5,836 to the proper cost centers on the CY-370 Expenditure Report and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b) Children, Youth & Families Bulletin 3140-18-01			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**SCHUYLKILL 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>		\$	13,990,075
Supplemental Act 148			<u>0</u>
Total State Allocation			13,990,075
State Share (CY348) <sup>2</sup>	\$		13,529,464
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	13,529,464
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	13,529,464
Actual Act 148 Revenues Received <sup>4</sup>			<u>13,529,464</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>0</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.

**SCHUYLKILL 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	129,453	2,425	22,570	0	0	0	0	0	104,458	104,458	0
02. 90% REIMBURSEMENT	97,884	0	14,627	0	0	0	0	0	83,257	74,931	8,326
03. 80% REIMBURSEMENT	20,533,376	381,551	4,574,413	176,662	115,591	0	0	0	15,285,159	12,228,126	3,057,033
04. 60% REIMBURSEMENT	2,103,749	79,363	271,364	0	0	45,300	0	5,330	1,702,392	1,021,436	680,956
05. 50% REIMBURSEMENT	202,368	0	1,343	0	0	0	0	0	201,025	100,513	100,512
06. TOTAL NET CHILD WELFARE EXPEND.	23,066,830	463,339	4,884,317	176,662	115,591	45,300	0	5,330	17,376,291	13,529,464	3,846,827

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	494,844	7,730							487,114	292,268	194,846

08. NON-REIMBURSABLE EXPENDITURES	89,103	0							89,103		
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09. TOTAL EXPENDITURES	23,650,777	471,069	4,884,317	176,662	115,591	45,300	0	5,330	17,952,508	13,821,732	4,130,776
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10. TOTAL TITLE IV-D COLLECTIONS 159,358

11. TITLE IV-D Collections for IV-E Children 74,673

12. STATE ACT 148 - line 6 13,529,464

13. STATE ACT 148 ALLOCATION 13,990,075

14. ADJUSTED STATE SHARE (lower of 12 or 13) 13,529,464

INVOICE											
AMENDED STATE SHARE (ACT 148)	13,529,464										
ACT 148 AMOUNT RECEIVED	13,529,464										
ADJUSTMENT TO STATE SHARE	0										



**SCHUYLKILL 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	129,453	2,425		22,570	0		0	0	0	104,458	104,458	0
1-B	ADOPTION ASSISTANCE	1,729,124	0	854,871	19,539			0	0	0	854,714	683,771	170,943
1-C	SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	369,271	0	100,887	0			0	0	0	268,384	214,707	53,677
1-D	COUNSELING - DEPENDENT	3,390,296	0		117			0	0	0	3,272,014	2,617,611	654,403
1-E	COUNSELING - DELINQUENT	395,732	0		0			0	0	0	395,615	316,492	79,123
1-F	DAY CARE	0	0		0			0	0	0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	213,990	0		0	58,380		0	0	0	155,610	124,488	31,122
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J	INTAKE & REFERRAL	5,316	0		936			0	0	0	4,380	3,504	876
1-K	LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	21,523	0		88,208			0	0	0	21,523	17,218	4,305
1-M	PROTECTIVE SERVICE - CHILD ABUSE	510,112	10,244		0			0	0	0	411,660	329,328	82,332
1-N	PROTECTIVE SERVICE - GENERAL	2,869,735	59,317		475,355			0	0	0	2,335,063	1,868,050	467,013
1-O	SERVICE PLANNING	1,762,254	34,924		307,040			0	0	0	1,420,290	1,136,232	284,058
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	150,640	0		1,343			0	0	0	149,297	74,649	74,648
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0			0	0	0	0	0	0
1-R	<b>SUBTOTAL IN-HOME</b>	11,547,446	106,910	955,758	915,108	176,662	0	0	0	0	9,393,008	7,490,508	1,902,500
<b>COMMUNITY BASED PLACEMENT</b>													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	1,298,997	42,308	253,651	16,264		115,591	0	0	0	871,183	696,946	174,237
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	575,675	18,749	78,427	62			0	0	0	478,437	382,750	95,687
2-E	EMERGENCY SHELTER - DEPENDENT	97,884	0	14,627	0			0	0	0	83,257	74,931	8,326
2-F	EMERGENCY SHELTER - DELINQUENT	0	0		0			0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	7,391,351	216,009	1,016,623	1,362,433			0	0	0	4,796,286	3,837,029	959,257
2-H	FOSTER FAMILY - DELINQUENT	0	0		0			0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	0	0		0			0	0	0	0	0	0
2-J	KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0			0	0	0	0	0	0
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-M	<b>SUBTOTAL CBP</b>	9,363,907	277,066	1,363,328	1,378,759	0	115,591	0	0	0	6,229,163	4,991,656	1,237,507
<b>INSTITUTIONAL PLACEMENT</b>													
3-A	JUVENILE DETENTION SERVICE	51,728	0								51,728	25,864	25,864
3-B	RESIDENTIAL SERVICE - DEPENDENT	286,778	27,840	32,037	0		0	0	0	0	226,901	136,141	90,760
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	70,893	6,897	0	1,420			45,300	0	0	17,276	10,366	6,910
3-D	SECURE RES. SERVICE (EXCEPT YDC)	367,925	1,825								366,100	219,660	146,440
3-E	YDC SECURE	494,844	7,730								487,114	292,268	194,846
3-F	<b>SUBTOTAL INSTITUTIONAL</b>	1,272,168	44,292	32,037	1,420	0	0	45,300	0	0	1,149,119	684,299	464,820
4	<b>ADMINISTRATION</b>	1,378,153	42,801		237,907		0	0	0	0	1,092,115	655,269	436,846
5	<b>TOTAL REVENUES</b>	23,561,674	471,069	2,351,123	2,533,194	176,662	115,591	45,300	0	5,330	17,863,405	13,821,732	4,041,673

SCHUYLKILL 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	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	67,588	37,654		24,211	0	0	129,453	51	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,729,124	0	0	0	1,729,124	0	1,046	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	369,271	0	0	0	369,271	0	219	0	0	0
I-D COUNSELING - DEPENDENT	0	0		2,700	3,416,996	0	3,419,696	0	3,001	0	29,400	0
I-E COUNSELING - DELINQUENT	0	0		672	404,500	0	405,172	0	341	0	9,440	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	213,990	0	213,990	0	42	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	0	0		5,316	0	0	5,316	0	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	21,523	0	21,523	0	50	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	285,355	158,946		62,136	3,675	0	510,112	575	7	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,647,626	919,251		194,655	108,203	0	2,869,735	5,949	204	0	0	0
I-O SERVICE PLANNING	971,726	542,372		248,156	0	0	1,762,254	6,473	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				7,556	143,084		150,640	0	2,633	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	13,823		13,823	0	31	0	13,823	0
I-R <b>SUBTOTAL IN-HOME</b>	2,972,295	1,658,223	2,098,395	545,402	4,325,794	0	11,600,109			0	52,663	0
Number of Children receiving only NON-PURCHASED IN-Home Services 12,890												
<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	54,964	30,557	0	13,119	1,230,569	0	1,329,209	5,362	80	0	30,212	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	926	574,749	0	575,675	2,431	35	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,069	96,815	0	97,884	1,457	65	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	783,238	436,112	0	147,317	6,024,684	0	7,391,351	106,538	1,285	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	0	0	0	0	0	0	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 <b>SUBTOTAL CBP</b>	838,202	466,669	0	162,431	7,926,817	0	9,394,119	115,788	1,465	0	30,212	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	3,661	48,067	0	51,728	160	19	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	6,198	280,580	0	286,778	1,025	20	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	8,474	62,419	0	70,893	581	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	367,925	0	367,925	930	16	0	0	0
3-E YDC SECURE	0	0	0	0	494,844	0	494,844	959	17	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	18,333	1,253,835	0	1,272,168	3,655	82	0	0	0
<b>ADMINISTRATION</b>	539,898	301,140	0	543,343	0	0	1,384,381			6,228	0	0
<b>TOTAL EXPENDITURES</b>	4,350,395	2,426,032	2,098,395	1,269,509	13,506,446	0	23,650,777			6,228	82,875	0
County Indirect Costs = \$ 441,746												

**SCHUYLKILL 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	\$ 129,453	\$ 0	\$ 129,453
Adoption Assistance	1,729,124	0	1,729,124
Subsidized Permanent Legal Custodianship	369,271	0	369,271
Counseling	3,824,868	0	3,824,868
Day Care	0	0	0
Day Treatment	213,990	0	213,990
Homemaker Service	0	0	0
Intake and Referral	5,316	0	5,316
Life Skills	21,523	0	21,523
Protective Service - Child Abuse	510,112	0	510,112
Protective Service - General	2,869,735	0	2,869,735
Service Planning	1,762,254	0	1,762,254
Juvenile Act Proceedings	164,463	0	164,463
Alternative Treatment	0	0	0
Community Residential	1,904,884	0	1,904,884
Emergency Shelter	97,884	0	97,884
Foster Family	7,391,351	0	7,391,351
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	51,728	0	51,728
Residential Service	357,671	0	357,671
Secure Residential Service (Except YDC)	367,925	0	367,925
YDC Secure	494,844	0	494,844
Administration	<u>1,384,381</u>	<u>0</u>	<u>1,384,381</u>
Combined Total Expense	<u>23,650,777</u>	<u>0</u>	<u>23,650,777</u>
Less Non-reimbursables	<u>89,103</u>	<u>0</u>	<u>89,103</u>
Total Net Expense	<u>\$ 23,561,674</u>	<u>\$ 0</u>	<u>\$ 23,561,674</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,350,395	\$ 0	\$ 4,350,395
Employee Benefits	2,426,032	0	2,426,032
Subsidies	2,098,395	0	2,098,395
Operating	1,269,509	0	1,269,509
Purchased Services	13,506,446	0	13,506,446
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	<u>23,650,777</u>	<u>0</u>	<u>23,650,777</u>
Less Non-reimbursables	<u>89,103</u>	<u>0</u>	<u>89,103</u>
Total Net Expense	<u>\$ 23,561,674</u>	<u>\$ 0</u>	<u>\$ 23,561,674</u>

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**SCHUYLKILL 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>		\$ 14,778,030
Supplemental Act 148		<u>0</u>
Total State Allocation		14,778,030
State Share (CY348) <sup>2</sup>	\$ 13,444,863	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 13,444,863
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 13,444,863
Actual Act 148 Revenues Received <sup>4</sup>		<u>13,445,849</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ (986)</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.

SCHUYLKILL 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	125,468	2,064	20,563	0	0	0	0	0	102,841	102,841	0
02. 90% REIMBURSEMENT	143,365	22	30,393	0	0	0	0	0	112,950	101,655	11,295
03. 80% REIMBURSEMENT	20,812,300	376,899	4,855,381	176,662	115,591	0	5,389	0	15,282,378	12,225,902	3,056,476
04. 60% REIMBURSEMENT	1,822,996	29,325	220,255	0	0	45,300	0	7,294	1,520,822	912,493	608,329
05. 50% REIMBURSEMENT	205,330	0	1,387	0	0	0	0	0	203,943	101,972	101,971
06. TOTAL NET CHILD WELFARE EXPEND.	23,109,459	408,310	5,127,979	176,662	115,591	45,300	5,389	7,294	17,222,934	13,444,863	3,778,071

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	164,232	8,688							155,544	93,326	62,218

08. NON-REIMBURSABLE EXPENDITURES	34,965	0							34,965		34,965
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09. TOTAL EXPENDITURES	23,308,656	416,998	5,127,979	176,662	115,591	45,300	5,389	7,294	17,413,443	13,538,189	3,875,254
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10. TOTAL TITLE IV-D COLLECTIONS 142,168

11. TITLE IV-D Collections for IV-E Children 59,003

12. STATE ACT 148 - line 6 13,444,863

13. STATE ACT 148 ALLOCATION 14,778,030

14. ADJUSTED STATE SHARE (lower of 12 or 13) 13,444,863

INVOICE											
AMENDED STATE SHARE (ACT 148)	13,444,863										
ACT 148 AMOUNT RECEIVED	13,445,849										
ADJUSTMENT TO STATE SHARE	(986)										

SCHUYLKILL COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	125,468	2,064		20,563	0		0	0	0	102,841	102,841	0
1-B ADOPTION ASSISTANCE	1,947,784	0	1,008,994	33,622			0	0	0	905,138	724,110	181,028
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	341,828	0	109,199				0	0	0	232,629	186,103	46,526
1-D COUNSELING - DEPENDENT	3,143,625	0			127,312	0	0	0	0	3,016,313	2,413,050	603,263
1-E COUNSELING - DELINQUENT	158,536	0		52	0	0	0	0	0	158,484	126,787	31,697
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	369,192	0		0	49,350	0	0	0	0	319,842	255,874	63,968
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	5,290	0		873	0	0	0	0	0	4,417	3,534	883
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	243	0		40	0	0	0	0	0	203	162	41
1-M PROTECTIVE SERVICE - CHILD ABUSE	512,693	11,227		81,639	0	0	0	0	0	419,827	335,862	83,965
1-N PROTECTIVE SERVICE - GENERAL	3,106,126	65,554		472,172	0	0	0	0	0	2,568,400	2,054,720	513,680
1-O SERVICE PLANNING	1,820,942	40,338		291,805	0	0	0	0	0	1,488,799	1,191,039	297,760
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	159,827	0		1,387	0		0	0	0	158,440	79,220	79,220
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	11,691,554	119,183	1,118,193	902,183	176,662	0	0	0	0	9,375,333	7,473,302	1,902,031

COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,504,972	25,617	334,728	68,181		115,591	0	0	0	960,855	768,684	192,171
2-D COMMUNITY RESIDENTIAL - DELINQUENT	163,015	778	18,687	2,043			0	0	0	141,507	113,206	28,301
2-E EMERGENCY SHELTER - DEPENDENT	143,365	22	15,855	14,538	0	0	0	0	0	112,950	101,655	11,295
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	7,738,054	233,385	1,099,793	1,333,523			0	5,389	0	5,065,964	4,052,771	1,013,193
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	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
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-M SUBTOTAL CBP	9,549,406	259,802	1,469,063	1,418,285	0	115,591	0	5,389	0	6,281,276	5,036,316	1,244,960

INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	45,503	0								45,503	22,752	22,751
3-B RESIDENTIAL SERVICE - DEPENDENT	240,303	6,843	19,318	4,906			3,676	0	0	205,560	123,336	82,224
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	128,027	896	12,679	2,578			41,624	0	0	70,250	42,150	28,100
3-D SECURE RES. SERVICE (EXCEPT YDC)	333,936	2,692								331,244	198,746	132,498
3-E YDC SECURE	164,232	8,688								155,544	93,326	62,218
3-F SUBTOTAL INSTITUTIONAL	912,001	19,119	31,997	7,484	0	0	45,300	0	0	808,101	480,310	327,791
4 ADMINISTRATION	1,120,730	18,894		180,774			0	0	7,294	913,768	548,261	365,507
5 TOTAL REVENUES	23,273,691	416,998	2,619,253	2,508,726	176,662	115,591	45,300	5,389	7,294	17,378,478	13,538,189	3,840,289

SCHUYLKILL COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-reimbursable
1-A ADOPTION SERVICE	54,949	30,129		40,390	0	0	125,468	14	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	1,947,784	0	0	0	1,947,784	0	318	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	341,828	0	0	0	341,828	0	56	0	0	0
1-D COUNSELING - DEPENDENT	0	0	1,199	3,163,091	0	0	3,164,290	0	1,106	0	20,665	0
1-E COUNSELING - DELINQUENT	0	0	334	166,977	0	0	167,311	0	69	0	8,775	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	369,192	0	369,192	0	16	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	0	0		5,290	0	0	5,290	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		243	0	0	243	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	298,228	159,350		51,395	3,720	0	512,693	283	5	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,741,549	932,091		290,130	142,356	0	3,106,126	2,725	172	0	0	0
1-O SERVICE PLANNING	1,072,429	580,279		168,234	0	0	1,820,942	2,937	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				8,692	151,135		159,827	0	2,732	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					1,806		1,806	0	6	0	1,806	0
1-R SUBTOTAL IN-HOME	3,167,155	1,701,849	2,289,612	565,907	3,998,277	0	11,722,800			0	31,246	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
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	31,746	17,137	0	18,793	1,437,296	0	1,504,972	5,896	30	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	163,015	0	163,015	576	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,668	141,697	0	143,365	1,674	67	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	852,131	460,087	0	163,096	6,263,088	0	7,738,402	105,066	423	0	348	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	0	0	0	0	0	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	883,877	477,224	0	183,557	8,005,096	0	9,549,754	113,212	524	0	348	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	751	44,752	0	45,503	139	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	2,031	238,272	0	240,303	837	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/VFC)	0	0	0	0	128,027	0	128,027	654	9	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	333,936	0	333,936	785	3	0	0	0
3-E YDC SECURE	0	0	0	0	164,232	0	164,232	303	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	2,782	909,219	0	912,001	2,718	29	0	0	0
4 ADMINISTRATION	354,665	194,806	0	574,630	0	0	1,124,101			3,371	0	0
5 TOTAL EXPENDITURES	4,405,697	2,373,879	2,289,612	1,326,876	12,912,592	0	23,308,656			3,371	31,594	0
	County Indirect Costs = \$ 501,666											



**SCHUYLKILL 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	\$ 125,511	\$ (43)	\$ 125,468
Adoption Assistance	1,947,784	0	1,947,784
Subsidized Permanent Legal Custodianship	341,828	0	341,828
Counseling	3,331,490	111	3,331,601
Day Care	0	0	0
Day Treatment	369,180	12	369,192
Homemaker Service	0	0	0
Intake and Referral	5,296	(6)	5,290
Life Skills	243	0	243
Protective Service - Child Abuse	512,748	(55)	512,693
Protective Service - General	3,106,430	(304)	3,106,126
Service Planning	1,821,121	(179)	1,820,942
Juvenile Act Proceedings	161,637	(4)	161,633
Alternative Treatment	0	0	0
Community Residential	1,667,954	33	1,667,987
Emergency Shelter	143,362	3	143,365
Foster Family	7,738,366	36	7,738,402
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	45,502	1	45,503
Residential Service	368,320	10	368,330
Secure Residential Service (Except YDC)	333,925	11	333,936
YDC Secure	164,226	6	164,232
Administration	1,124,712	(611)	1,124,101
Combined Total Expense	<u>23,309,635</u>	<u>(979)</u>	<u>23,308,656</u>
Less Non-reimbursables	<u>34,965</u>	<u>0</u>	<u>34,965</u>
Total Net Expense	<u>\$ 23,274,670</u>	<u>\$ (979)</u>	<u>\$ 23,273,691</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,405,697	\$ 0	\$ 4,405,697
Employee Benefits	2,373,879	0	2,373,879
Subsidies	2,289,612	0	2,289,612
Operating	1,328,289	(1,413)	1,326,876
Purchased Services	12,912,158	434	12,912,592
Fixed Assets	0	0	0
Combined Total Expense	<u>23,309,635</u>	<u>(979)</u>	<u>23,308,656</u>
Less Non-reimbursables	<u>34,965</u>	<u>0</u>	<u>34,965</u>
Total Net Expense	<u>\$ 23,274,670</u>	<u>\$ (979)</u>	<u>\$ 23,273,691</u>

**SCHUYLKILL COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
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	4	1	Adoption Service - Operating	\$ 40,433	\$ (43)	\$ 40,390
	1-D	4		Counseling (Dependent) - Operating	\$ 1,200	\$ (1)	\$ 1,199
	1-J	4		Intake & Referral - Operating	\$ 5,296	\$ (6)	\$ 5,290
	1-M	4		Protective Service Child Abuse - Operating	\$ 51,450	\$ (55)	\$ 51,395
	1-N	4		Protective Service General - Operating	\$ 290,439	\$ (309)	\$ 290,130
	1-O	4		Service Planning - Operating	\$ 168,413	\$ (179)	\$ 168,234
	1-P	4		Juvenile Act Proceedings (Dependent) - Operating	\$ 8,701	\$ (9)	\$ 8,692
	2-C	4		Community Residential (Dependent) - Operating	\$ 18,813	\$ (20)	\$ 18,793
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 1,670	\$ (2)	\$ 1,668
	2-G	4		Foster Family (Dependent) - Operating	\$ 163,271	\$ (175)	\$ 163,096
	3-A	4		Juvenile Detention Service - Operating	\$ 752	\$ (1)	\$ 751
	3-B	4		Residential Service (Dependent) - Operating	\$ 2,033	\$ (2)	\$ 2,031
	4	4		Administration - Operating	\$ 575,241	\$ (611)	\$ 574,630
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 3,162,985	\$ 106	\$ 3,163,091
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 166,971	\$ 6	\$ 166,977
	1-G	5		Day Treatment (Dependent) - Purchased Services	\$ 369,180	\$ 12	\$ 369,192
	1-N	5		Protective Service General - Purchased Services	\$ 142,351	\$ 5	\$ 142,356
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 151,130	\$ 5	\$ 151,135
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 1,437,248	\$ 48	\$ 1,437,296
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 163,010	\$ 5	\$ 163,015
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 141,692	\$ 5	\$ 141,697
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 6,262,877	\$ 211	\$ 6,263,088
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 44,750	\$ 2	\$ 44,752
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 238,264	\$ 8	\$ 238,272
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 128,023	\$ 4	\$ 128,027
	3-D	5		Secure Residential Service - Purchased Services	\$ 333,925	\$ 11	\$ 333,936
	3-E	5		YDC Secure - Purchased Services	\$ 164,226	\$ 6	\$ 164,232
				Total Adjustment Amount		\$ (979)	
				To decrease expenditures by \$979 to report revisions to the expenditure ledger after submission of the fourth quarter Act 148 Invoice to Commonwealth Department of Human Services. Operating expenditures were decreased by \$1,413 and Purchased Services were increased by \$434.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	1-A	2	2	Adoption Service - Program Income	\$ 2,062	\$ 2	\$ 2,064
	1-M	2		Protective Service Child Abuse - Program Income	\$ 11,216	\$ 11	\$ 11,227
	1-N	2		Protective Service General - Program Income	\$ 65,491	\$ 63	\$ 65,554
	1-O	2		Service Planning - Program Income	\$ 40,299	\$ 39	\$ 40,338
	2-C	2		Community Residential (Dependent) - Program Income	\$ 25,592	\$ 25	\$ 25,617
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 777	\$ 1	\$ 778
	2-G	2		Foster Family (Dependent) - Program Income	\$ 233,161	\$ 224	\$ 233,385
	3-B	2		Residential Service (Dependent) - Program Income	\$ 6,836	\$ 7	\$ 6,843
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 895	\$ 1	\$ 896
	3-D	2		Secure Residential Service - Program Income	\$ 2,689	\$ 3	\$ 2,692
	3-E	2		YDC Secure - Program Income	\$ 8,680	\$ 8	\$ 8,688
	4	2		Administration - Program Income	\$ 18,876	\$ 18	\$ 18,894
				Total Adjustment Amount		\$ 402	
				To increase Program Income by \$402 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

# SECTION 4

## CURRENT ENGAGEMENT OBSERVATION

SCHUYLKILL 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 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.

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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.

SCHUYLKILL COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**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.
- 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.

## SCHUYLKILL COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

### **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>

### **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.

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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.

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<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.

SCHUYLKILL COUNTY CHILDREN AND YOUTH AGENCY  
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