

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

Snyder County

Children and Youth Agency

May 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

The Commissioners of Snyder County
Snyder County Courthouse
Nine West Market Street
P. O. Box 217
Middleburg, PA 17842

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Snyder County Children and Youth Agency (agency), legally known as Snyder County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2014 to June 30, 2015, July 1, 2015 to June 30, 2016, and July 1, 2016 to June 30, 2017. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2015, June 30, 2016, and June 30, 2017.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Snyder 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 2014-15, 2015-16, and 2016-17 fiscal years based on the accrual basis of accounting.¹

¹ The accrual basis of accounting is required by the DHS.

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

- For the **2014-2015 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2014-2015, included in Section 1 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$1,753 and decreasing revenue by \$491. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$580. These adjustments are detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 2 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2016-2017, included in Section 3 of this report.

Furthermore, we updated our Child Protective Services Law Observation to include DHS management's current and planned corrective actions in response to our concerns, as listed below and detailed in Section 4 of this report.

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

The results of our engagement procedures, as presented in this report, were discussed with agency management during an exit conference held on May 13, 2019.

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

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Snyder County Children and Youth Agency.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

May 16, 2019

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Snyder County Children and Youth Agency provided in-home and placement services to 674 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

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

Approved State Allocation ¹	\$	1,691,740
Supplemental Act 148		<u>346,244</u>
Total State Allocation		2,037,984
State Share (CY348) ²	\$	2,037,984
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,037,984
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	2,037,984
Actual Act 148 Revenues Received ⁴		<u>2,037,984</u>
Net Amount Due County/(State) ⁵	\$	<u>0</u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY3-48
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	31,860	0	3,492	0	0	0	0	0	28,368	28,368	0
02. 90% REIMBURSEMENT	77,082	0	6,339	0	0	0	0	0	70,743	63,669	7,074
03. 80% REIMBURSEMENT	2,476,996	100,812	339,314	36,191	0	0	0	0	2,000,679	1,600,545	400,134
04. 60% REIMBURSEMENT	652,936	16,894	8,497	0	24,902	73,218	0	2,000	527,425	316,455	210,970
05. 50% REIMBURSEMENT	59,974	1,949	132	0	0	0	0	0	57,893	28,947	28,946
06. TOTAL NET CHILD WELFARE EXPEND.	3,298,848	119,655	357,774	36,191	24,902	73,218	0	2,000	2,685,108	2,037,984	647,124
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	149,898	1,269							148,629	89,177	59,452
08. NON-REIMBURSABLE EXPENDITURES	1,152	0							1,152		1,152
09. TOTAL EXPENDITURES	3,449,898	120,924	357,774	36,191	24,902	73,218	0	2,000	2,834,889	2,127,161	707,728
10. TOTAL TITLE IV-D COLLECTIONS	68,644										
11. TITLE IV-D Collections for IV-E Children	16,620										
12. STATE ACT 148 - line 6	2,037,984										
13. STATE ACT 148 ALLOCATION	2,037,984										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,037,984										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,037,984										
ACT 148 AMOUNT RECEIVED	2,037,984										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		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	31,860	0		3,492	0		0		0	28,368	28,368	0
1-B	ADOPTION ASSISTANCE	325,771	0	139,446	1,500			0		0	184,825	147,860	36,965
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	53,898	0	9,281	0			0		0	44,617	35,694	8,923
1-D	COUNSELING - DEPENDENT	79,471	0		8,270	3,324		0		0	67,877	54,302	13,575
1-E	COUNSELING - DELINQUENT	0	0		0	0		0		0	0	0	0
1-F	DAY CARE	0	0		0	0		0		0	0	0	0
1-G	DAY TREATMENT - DEPENDENT	1,451	0		0	0		0		0	1,451	1,161	290
1-H	DAY TREATMENT - DELINQUENT	24,982	0		0	0		0		0	24,982	19,986	4,996
1-I	HOMEMAKER SERVICE	123,534	0		9,466	32,867		0		0	81,201	64,961	16,240
1-J	INTAKE & REFERRAL	150,352	0		16,577	0		0		0	133,775	107,020	26,755
1-K	LIFE SKILLS - DEPENDENT	0	0		0	0		0		0	0	0	0
1-L	LIFE SKILLS - DELINQUENT	0	0		0	0		0		0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	109,797	0		12,114	0		0		0	97,683	78,146	19,537
1-N	PROTECTIVE SERVICE - GENERAL	433,540	0		47,693	0		0		0	385,847	308,678	77,169
1-O	SERVICE PLANNING	199,779	0		21,848	0		0		0	177,931	142,345	35,586
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	20,276	0		132	0		0		0	20,144	10,072	10,072
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0		0	0	0	0
1-R	SUBTOTAL IN-HOME	1,554,711	0	148,727	121,092	36,191	0	0	0	0	1,248,701	998,593	250,108
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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0		0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	83,863	3,320	6,406	5			0		0	74,132	59,306	14,826
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	279,152	13,383		0			0		0	265,769	212,615	53,154
2-E	EMERGENCY SHELTER - DEPENDENT	46,444	0	3,072	3,253	0		0		0	40,119	36,107	4,012
2-F	EMERGENCY SHELTER - DELINQUENT	30,638	0		14	0		0		0	30,624	27,562	3,062
2-G	FOSTER FAMILY - DEPENDENT	588,080	80,770	18,449	48,259			0		0	440,602	352,482	88,120
2-H	FOSTER FAMILY - DELINQUENT	14,794	360		0			0		0	14,434	11,547	2,887
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	8,532	2,979	0	0			0		0	5,553	4,442	1,111
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0		0	0	0	0
2-K	SUBTOTAL CBP	1,051,503	100,812	27,927	51,531	0	0	0	0	0	871,233	704,061	167,172
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	39,698	1,949							0	37,749	18,875	18,874
3-B	RESIDENTIAL SERVICE - DEPENDENT	241,290	6,305	(511)	27		24,902	68,915	0	0	141,652	84,991	56,661
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	118,708	6,374	0	35		0	4,303	0	0	107,996	64,798	43,198
3-D	SECURE RES. SERVICE (EXCEPT YDC)	210,912	4,215							0	206,697	124,018	82,679
3-E	YDC SECURE	149,898	1,269							0	148,629	89,177	59,452
3-F	SUBTOTAL INSTITUTIONAL	760,506	20,112	(511)	62	0	24,902	73,218	0	0	642,723	381,859	260,864
4	ADMINISTRATION	82,026	0		8,946		0	0	0	2,000	71,080	42,648	28,432
5	TOTAL REVENUES	3,448,746	120,924	176,143	181,631	36,191	24,902	73,218	0	2,000	2,833,737	2,127,161	706,576

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A. ADOPTION SERVICE	18,024	4,700		9,082	0	54	31,860	4	0	0	0	0
I-B. ADOPTION ASSISTANCE	0	0	325,771	0	0	0	325,771	0	27	0	0	0
I-C. SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	53,898	0	0	0	53,898	0	5	0	0	0
I-D. COUNSELING - DEPENDENT	48,454	20,591		10,026	240	160	79,471	50	1	0	0	0
I-E. COUNSELING - DELINQUENT	0	0		0	0	0	0	1	0	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	1,451	0	1,451	0	2	0	0	0
I-H. DAY TREATMENT - DELINQUENT	0	0		0	24,982	0	24,982	0	3	0	0	0
I-I. HOMEMAKER SERVICE	78,606	23,910		20,696	0	322	123,534	50	0	0	0	0
I-J. INTAKE & REFERRAL	95,412	37,521		17,119	8	292	150,352	793	1	0	0	0
I-K. LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	22	0	0	0	0
I-L. LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	8	0	0	0	0
I-M. PROTECTIVE SERVICE - CHILD ABUSE	70,365	23,433		15,792	0	207	109,797	218	0	0	0	0
I-N. PROTECTIVE SERVICE - GENERAL	284,487	84,978		63,075	0	1,000	433,540	280	0	0	0	0
I-O. SERVICE PLANNING	131,232	42,185		25,930	0	432	199,779	719	0	0	0	0
I-P. JUVENILE ACT PROCEEDINGS - DEPENDENT				1,177	19,099		20,276	0	35	0	0	0
I-Q. JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R. SUBTOTAL IN-HOME	726,580	237,318	379,669	162,897	45,780	2,467	1,554,711					
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT												
2-A. ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B. ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C. COMMUNITY RESIDENTIAL - DEPENDENT	0	0		46	83,817	0	83,863	432	3	0	0	0
2-D. COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	279,132	0	279,132	1,148	6	0	0	0
2-E. EMERGENCY SHELTER - DEPENDENT	3,503	1,106		849	40,977	9	46,444	550	31	0	0	0
2-F. EMERGENCY SHELTER - DELINQUENT	0	0		120	30,518	0	30,638	122	6	0	0	0
2-G. FOSTER FAMILY - DEPENDENT	176,029	54,720		81,760	276,156	567	589,232	5,542	31	0	1,152	0
2-H. FOSTER FAMILY - DELINQUENT	0	0		0	14,794	0	14,794	189	2	0	0	0
2-I. SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	8,532	0	8,532	237	1	0	0	0
2-J. SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K. SUBTOTAL CBP	179,532	55,826	0	82,775	733,946	576	1,052,655	8,220	80	0	1,152	0
INSTITUTIONAL PLACEMENT												
3-A. JUVENILE DETENTION SERVICE	0	0		0	39,698	0	39,698	158	13	0	0	0
3-B. RESIDENTIAL SERVICE - DEPENDENT	0	0		244	241,046	0	241,290	775	9	0	0	0
3-C. RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		346	118,362	0	118,708	597	6	0	0	0
3-D. SECURE RES. SERVICE (EXCEPT YDC)	0	0		1,805	209,107	0	210,912	716	3	0	0	0
3-E. YDC SECURE	0	0		0	149,898	0	149,898	301	1	0	0	0
3-F. SUBTOTAL INSTITUTIONAL	0	0	0	2,395	758,111	0	760,506	2,547	32	0	0	0
4. ADMINISTRATION	8,322	2,411	0	71,274	0	19	82,026					
TOTAL EXPENDITURES	914,434	295,555	379,669	319,341	1,537,837	3,062	3,449,898				1,152	0
	County Indirect Costs = \$ 64,368											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 31,860	\$ 0	\$ 31,860
Adoption Assistance	325,771	0	325,771
Subsidized Permanent Legal Custodianship	53,898	0	53,898
Counseling	79,471	0	79,471
Day Care	0	0	0
Day Treatment	26,433	0	26,433
Homemaker Service	123,534	0	123,534
Intake and Referral	150,352	0	150,352
Life Skills	0	0	0
Protective Service - Child Abuse	109,797	0	109,797
Protective Service - General	433,540	0	433,540
Service Planning	199,779	0	199,779
Juvenile Act Proceedings	20,276	0	20,276
Alternative Treatment	0	0	0
Community Residential	363,015	0	363,015
Emergency Shelter	77,082	0	77,082
Foster Family	604,026	0	604,026
Supervised Independent Living	8,532	0	8,532
Juvenile Detention Service	39,698	0	39,698
Residential Service	359,998	0	359,998
Secure Residential Service (Except YDC)	210,912	0	210,912
YDC Secure	149,898	0	149,898
Administration	82,026	0	82,026
Combined Total Expense	<u>3,449,898</u>	<u>0</u>	<u>3,449,898</u>
Less Non-reimbursables	<u>1,152</u>	<u>0</u>	<u>1,152</u>
Total Net Expense	<u>\$ 3,448,746</u>	<u>\$ 0</u>	<u>\$ 3,448,746</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 914,434	\$ 0	\$ 914,434
Employee Benefits	295,555	0	295,555
Subsidies	379,669	0	379,669
Operating	319,341	0	319,341
Purchased Services	1,537,837	0	1,537,837
Fixed Assets	3,062	0	3,062
Combined Total Expense	<u>3,449,898</u>	<u>0</u>	<u>3,449,898</u>
Less Non-reimbursables	<u>1,152</u>	<u>0</u>	<u>1,152</u>
Total Net Expense	<u>\$ 3,448,746</u>	<u>\$ 0</u>	<u>\$ 3,448,746</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	1,615,258
Supplemental Act 148		<u>387,950</u>
Total State Allocation		2,003,208
State Share (CY348) ²	\$	2,002,628
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,002,628
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	2,002,628
Actual Act 148 Revenues Received ⁴		<u>2,003,208</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(580)</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	27,611	0	3,589	0	0	0	0	0	24,022	24,022	0
02. 90% REIMBURSEMENT	60,194	0	8,038	0	0	0	0	0	52,156	46,941	5,215
03. 80% REIMBURSEMENT	2,569,955	88,828	431,745	36,191	0	0	0	0	2,013,191	1,610,552	402,639
04. 60% REIMBURSEMENT	624,975	25,767	19,163	0	24,902	73,218	0	2,011	479,914	287,949	191,965
05. 50% REIMBURSEMENT	66,920	425	168	0	0	0	0	0	66,327	33,164	33,163
06. TOTAL NET CHILD WELFARE EXPEND.	3,349,655	115,020	462,703	36,191	24,902	73,218	0	2,011	2,635,610	2,002,628	632,982
YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	53							(53)	(32)	(21)
08. NON-REIMBURSABLE EXPENDITURES	8,676	685							7,991		7,991
09. TOTAL EXPENDITURES	3,358,331	115,758	462,703	36,191	24,902	73,218	0	2,011	2,643,548	2,002,596	640,952
10. TOTAL TITLE IV-D COLLECTIONS	83,586										
11. TITLE IV-D Collections for IV-E Children	23,812										
12. STATE ACT 148 - line 6	2,002,628										
13. STATE ACT 148 ALLOCATION	2,003,208										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,002,628										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,002,628										
ACT 148 AMOUNT RECEIVED	2,003,208										
ADJUSTMENT TO STATE SHARE	(580)										

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY 370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	27,611	0		3,589	0			0	0	24,022	0	0
1-B ADOPTION ASSISTANCE	356,414	0	148,730	1,425				0	0	206,259	165,007	41,252
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	51,750	0	6,847					0	0	44,903	35,922	8,981
1-D COUNSELING - DEPENDENT	87,439	0		10,135	13,026	0		0	0	64,278	51,422	12,856
1-E COUNSELING - DELINQUENT	21,394	0						0	0	21,394	17,115	4,279
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	1,016	0						0	0	1,016	813	203
1-H DAY TREATMENT - DELINQUENT	4,677	0						0	0	4,677	3,742	935
1-I HOMEMAKER SERVICE	97,926	0		10,837	23,165	0		0	0	63,924	51,139	12,785
1-J INTAKE & REFERRAL	254,304	0		36,805				0	0	217,499	173,999	43,500
1-K LIFE SKILLS - DEPENDENT	0	0						0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0						0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	183,258	0		26,616				0	0	156,642	125,314	31,328
1-N PROTECTIVE SERVICE - GENERAL	373,319	0		54,244				0	0	319,075	255,260	63,815
1-O SERVICE PLANNING	201,848	0		29,253				0	0	172,595	138,076	34,519
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	39,162	0		168				0	0	38,994	19,497	19,497
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,700,118	0	155,577	173,072	36,191	0	0	0	0	1,335,278	1,061,328	273,950
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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	109,877	4,844		16				0	0	105,017	84,014	21,003
2-D COMMUNITY RESIDENTIAL - DELINQUENT	54,679	12,591						0	0	42,088	33,670	8,418
2-E EMERGENCY SHELTER - DEPENDENT	55,380	0	5,764	2,274				0	0	47,342	42,608	4,734
2-F EMERGENCY SHELTER - DELINQUENT	4,814	0						0	0	4,814	4,333	481
2-G FOSTER FAMILY - DEPENDENT	712,101	71,393	54,848	51,972				0	0	533,888	427,110	106,778
2-H FOSTER FAMILY - DELINQUENT	11,087	0						0	0	11,087	8,870	2,217
2-I SUP. INDEPENDENT LIVING - DEPENDENT	3,204	0						0	0	3,204	2,563	641
2-J SUP. INDEPENDENT LIVING - DELINQUENT	45,662	0		17				0	0	45,645	36,516	9,129
2-K SUBTOTAL CBP	996,804	88,828	60,612	54,279	0	0	0	0	0	793,085	639,684	153,401
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	27,758	425							0	27,333	13,667	13,666
3-B RESIDENTIAL SERVICE - DEPENDENT	207,709	15,258	7,789	141			18,303	0	0	148,766	89,260	59,506
3-C RES. SERVICE - DELINQUENT (NON YDC/WFC)	208,488	5,792		27			54,915	0	0	140,304	84,182	56,122
3-D SECURE RES. SERVICE (EXCEPT YDC)	134,573	4,717							0	129,856	77,914	51,942
3-E YDC SECURE	0	53								(53)	(62)	(21)
3-F SUBTOTAL INSTITUTIONAL	578,528	26,245	7,789	168	0	24,902	73,218	0	0	446,206	264,991	181,215
4 ADMINISTRATION	74,205	0		11,206			0	0	2,011	60,988	36,593	24,395
5 TOTAL REVENUES	3,349,655	115,073	223,978	238,725	36,191	24,902	73,218	0	2,011	2,635,557	2,002,596	632,961

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	15,078	4,031	5,248	3,224	0	27,611	13	12	0	0	0	0
1-B ADOPTION ASSISTANCE	0	355,958	456	0	0	356,414	0	30	0	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	51,750	0	0	0	51,750	0	5	0	0	0	0
1-D COUNSELING - DEPENDENT	49,617	17,692	14,126	5,810	194	87,439	49	3	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	21,394	0	21,394	0	5	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	1,016	0	0	1,016	0	1	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	4,677	0	0	4,677	0	2	0	0	0	0
1-I HOMEMAKER SERVICE	64,060	18,473	15,216	0	177	97,926	30	0	0	0	0	0
1-J INTAKE & REFERRAL	166,841	56,573	27,166	3,350	374	254,304	717	50	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	126,853	35,346	19,162	1,659	238	183,258	79	45	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	242,693	82,200	44,654	3,224	548	373,319	649	25	0	0	0	0
1-O SERVICE PLANNING	132,145	47,487	21,943	0	273	201,848	310	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	1,159	38,003	0	39,162	0	54	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	797,287	261,802	407,708	149,130	82,357	1,700,118	0	0	0	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	111	109,766	0	109,877	537	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	263	54,416	0	54,679	277	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	10,675	3,065	0	1,785	39,831	24	55,380	811	44	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	4,814	0	4,814	30	1	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	186,941	52,904	66,146	414,380	406	720,777	816	45	0	8,676	685	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	11,087	0	11,087	117	2	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	3,204	0	3,204	89	1	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	117	45,545	0	45,662	231	1	0	0	0
2-K SUBTOTAL CBP	197,616	55,969	68,422	683,043	430	1,005,480	10,257	98	0	8,676	685	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	8	27,750	0	27,758	111	9	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	971	206,738	0	207,709	767	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	188	208,300	0	208,488	1,034	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	93	134,480	0	134,573	461	3	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	1,260	577,268	0	578,528	2,373	23	0	0	0
4 ADMINISTRATION	9,006	2,551	0	62,632	0	16	74,205	0	0	0	0	0
5 TOTAL EXPENDITURES	1,003,909	320,322	407,708	281,444	1,342,668	2,280	3,358,331	0	0	8,676	685	0
	County Indirect Costs = \$ 58,732											

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 27,611	\$ 0	\$ 27,611
Adoption Assistance	356,414	0	356,414
Subsidized Permanent Legal Custodianship	51,750	0	51,750
Counseling	108,833	0	108,833
Day Care	0	0	0
Day Treatment	5,693	0	5,693
Homemaker Service	97,926	0	97,926
Intake and Referral	254,304	0	254,304
Life Skills	0	0	0
Protective Service - Child Abuse	183,258	0	183,258
Protective Service - General	373,319	0	373,319
Service Planning	201,848	0	201,848
Juvenile Act Proceedings	39,162	0	39,162
Alternative Treatment	0	0	0
Community Residential	164,155	401	164,556
Emergency Shelter	60,194	0	60,194
Foster Family	731,864	0	731,864
Supervised Independent Living	48,866	0	48,866
Juvenile Detention Service	27,758	0	27,758
Residential Service	416,197	0	416,197
Secure Residential Service (Except YDC)	134,573	0	134,573
YDC Secure	0	0	0
Administration	76,359	(2,154)	74,205
Combined Total Expense	<u>3,360,084</u>	<u>(1,753)</u>	<u>3,358,331</u>
Less Non-reimbursables	<u>8,676</u>	<u>0</u>	<u>8,676</u>
Total Net Expense	<u>\$ 3,351,408</u>	<u>\$ (1,753)</u>	<u>\$ 3,349,655</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,003,909	\$ 0	\$ 1,003,909
Employee Benefits	320,322	0	320,322
Subsidies	407,708	0	407,708
Operating	283,598	(2,154)	281,444
Purchased Services	1,342,267	401	1,342,668
Fixed Assets	2,280	0	2,280
Combined Total Expense	<u>3,360,084</u>	<u>(1,753)</u>	<u>3,358,331</u>
Less Non-reimbursables	<u>8,676</u>	<u>0</u>	<u>8,676</u>
Total Net Expense	<u>\$ 3,351,408</u>	<u>\$ (1,753)</u>	<u>\$ 3,349,655</u>

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	2-D	5	1	CY-370 Adjustments			
				Community Residential (Delinquent) - Purchased Services	\$ 54,015	\$ 401	\$ 54,416
				To increase expenditures by \$401 to include an expenditure not reported on the CY-370 Expenditure Report submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating Expenditures	\$ 64,786	\$ (2,154)	\$ 62,632
				To decrease Operating Expenditures by \$2,154 to properly report indirect costs and reconcile to the County's Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A	2-G	2	3	CY-370A Adjustment			
				Foster Family (Dependent) - Program Income	\$ 71,884	\$ (491)	\$ 71,393
				To decrease Program Income by \$491 to properly report revenue received and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2016 to JUNE 30, 2017

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

Approved State Allocation ¹		\$	2,679,653
Supplemental Act 148			<u>0</u>
Total State Allocation			2,679,653
State Share (CY348) ²	\$		1,858,446
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,858,446
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,858,446
Actual Act 148 Revenues Received ⁴			<u>1,858,446</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after audit adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after audit adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	24,756	0	3,051	0	0	0	0	0	21,705	21,705	0
02. 90% REIMBURSEMENT	84,378	0	10,358	0	0	0	0	0	74,020	66,618	7,402
03. 80% REIMBURSEMENT	2,405,979	62,760	431,536	36,191	0	0	0	0	1,875,492	1,500,392	375,100
04. 60% REIMBURSEMENT	543,866	14,501	21,830	0	24,902	73,218	0	1,923	407,492	244,495	162,997
05. 50% REIMBURSEMENT	52,331	1,791	69	0	0	0	0	0	50,471	25,236	25,235
06. TOTAL NET CHILD WELFARE EXPEND.	3,111,310	79,052	466,844	36,191	24,902	73,218	0	1,923	2,429,180	1,858,446	570,734
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	298							(298)	(179)	(119)
08. NON-REIMBURSABLE EXPENDITURES	2,076	0							2,076		2,076
09. TOTAL EXPENDITURES	3,113,386	79,350	466,844	36,191	24,902	73,218	0	1,923	2,430,958	1,858,267	572,691
10. TOTAL TITLE IV-D COLLECTIONS	54,627										
11. TITLE IV-D Collections for IV-E Children	9,417										
12. STATE ACT 148 - line 6	1,858,446										
13. STATE ACT 148 ALLOCATION	2,679,653										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,858,446										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,858,446										
ACT 148 AMOUNT RECEIVED	1,858,446										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
I-A	ADOPTION SERVICE	24,756	0		3,051	0			0	21,705	21,705	0	
I-B	ADOPTION ASSISTANCE	422,227	0	183,559	264				0	238,404	190,723	47,681	
I-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	53,175	0	8,831	0				0	44,344	35,475	8,869	
I-D	COUNSELING - DEPENDENT	57,624	0		73	20,751	0		0	36,800	29,440	7,360	
I-E	COUNSELING - DELINQUENT	24,973	0		0	15,440	0		0	9,533	7,626	1,907	
I-F	DAY CARE	1,165	0		0	0	0		0	1,165	932	233	
I-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0		0	0	0	0	
I-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0		0	0	0	0	
I-I	HOMEMAKER SERVICE	132,516	0		16,311	0	0		0	116,205	92,964	23,241	
I-J	INTAKE & REFERRAL	318,185	0		39,769	0	0		0	278,416	222,733	55,683	
I-K	LIFE SKILLS - DEPENDENT	0	0		0	0	0		0	0	0	0	
I-L	LIFE SKILLS - DELINQUENT	0	0		0	0	0		0	0	0	0	
I-M	PROTECTIVE SERVICE - CHILD ABUSE	147,460	0		18,432	0			0	129,028	103,222	25,806	
I-N	PROTECTIVE SERVICE - GENERAL	431,415	0		53,141	0			0	378,274	302,619	75,655	
I-O	SERVICE PLANNING	167,055	0		20,480	0	0		0	146,575	117,260	29,315	
I-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	42,971	0		69	0			0	42,902	21,451	21,451	
I-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	
I-R	SUBTOTAL IN-HOME	1,823,522	0	192,390	151,590	36,191	0	0	0	1,443,351	1,146,150	297,201	
		REVENUE REPORT											
		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	
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0				0	0	0	0	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	27,999	2,193	0	283				0	25,523	20,418	5,105	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	637	0	0				0	(637)	(510)	(127)	
2-E	EMERGENCY SHELTER - DEPENDENT	69,234	0	7,021	3,337	0	0		0	58,876	52,988	5,888	
2-F	EMERGENCY SHELTER - DELINQUENT	15,144	0	0	0	0	0		0	15,144	13,630	1,514	
2-G	FOSTER FAMILY - DEPENDENT	597,825	59,930	46,078	44,287				0	447,530	358,024	89,506	
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0				0	0	0	0	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0				0	0	0	0	
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	24,360	0	0	28				0	24,332	19,466	4,866	
2-K	SUBTOTAL CBP	734,562	62,760	53,099	47,935	0	0	0	0	570,768	464,016	106,752	
		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	9,360	1,791						0	7,569	3,785	3,784	
3-B	RESIDENTIAL SERVICE - DEPENDENT	72,386	4,729	6,272	1,187		1,041	12,285	0	46,872	28,123	18,749	
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	225,098	9,772		24		23,861	60,933	0	130,508	78,305	52,203	
3-D	SECURE RES. SERVICE (EXCEPT YDC)	130,482	0						0	130,482	78,289	52,193	
3-E	YDC SECURE	0	298							(298)	(179)	(119)	
3-F	SUBTOTAL INSTITUTIONAL	437,326	16,590	6,272	1,211	0	24,902	73,218	0	315,133	188,323	126,810	
4	ADMINISTRATION	115,900	0		14,347		0	0	1,923	99,630	59,778	39,852	
5	TOTAL REVENUES	3,111,310	79,350	251,761	215,083	36,191	24,902	73,218	0	2,428,882	1,858,267	570,615	

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME	13,005	2,553		8,576	0	622	24,756	9	0	0	0	0
1-A ADOPTION SERVICE	0	0	422,192	35	0	0	422,227	0	37	0	0	0
1-B ADOPTION ASSISTANCE	0	0	53,175	0	0	0	53,175	0	5	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0		626	56,998	0	57,624	0	14	0	0	0
1-D COUNSELING - DEPENDENT	0	0			24,973	0	24,973	0	4	0	0	0
1-E COUNSELING - DELINQUENT	0	0			1,165	0	1,165	0	3	0	0	0
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	85,936	20,160		20,516	0	5,904	132,516	37	0	0	0	0
1-J INTAKE & REFERRAL	198,882	68,893		37,730	97	12,583	318,185	595	2	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	100,167	21,485		20,818	0	4,990	147,460	170	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	274,392	78,613		62,997	0	15,413	431,415	633	0	0	0	0
1-O SERVICE PLANNING	105,879	35,659		20,037	0	5,480	167,055	229	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				543	42,428		42,971	0	54	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	778,261	227,363	475,367	171,878	125,661	44,992	1,823,522					
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT						1,523						
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	1,337	264		231	26,010	157	27,999	137	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0			0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	12,754	3,944		2,354	49,241	941	69,234	728	32	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0			15,144	0	15,144	84	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	177,793	38,907		92,580	278,599	9,946	597,825	6,672	47	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0			0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0			0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		194	24,166	0	24,360	119	2	0	0	0
2-K SUBTOTAL CBP	191,884	43,115	0	95,359	393,160	11,044	734,562	7,740	86	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	9,360	0	9,360	36	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	5,422	940		2,861	62,739	424	72,386	354	6	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		187	224,911	0	225,098	947	6	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		53	130,429	0	130,482	365	1	0	0	0
3-E YDC SECURE	0	0			0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	5,422	940	0	3,101	427,439	424	437,326	1,702	17	0	0	0
ADMINISTRATION	9,665	2,108	0	105,829	0	374	117,976			2,076	0	0
TOTAL EXPENDITURES	985,232	273,526	475,367	376,167	946,260	56,834	3,113,386			2,076	0	0
County Indirect Costs = \$ 99,324												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 24,756	\$ 0	\$ 24,756
Adoption Assistance	422,227	0	422,227
Subsidized Permanent Legal Custodianship	53,175	0	53,175
Counseling	82,597	0	82,597
Day Care	1,165	0	1,165
Day Treatment	0	0	0
Homemaker Service	132,516	0	132,516
Intake and Referral	318,185	0	318,185
Life Skills	0	0	0
Protective Service - Child Abuse	147,460	0	147,460
Protective Service - General	431,415	0	431,415
Service Planning	167,055	0	167,055
Juvenile Act Proceedings	42,971	0	42,971
Alternative Treatment	0	0	0
Community Residential	27,999	0	27,999
Emergency Shelter	84,378	0	84,378
Foster Family	597,825	0	597,825
Supervised Independent Living	24,360	0	24,360
Juvenile Detention Service	9,360	0	9,360
Residential Service	297,484	0	297,484
Secure Residential Service (Except YDC)	130,482	0	130,482
YDC Secure	0	0	0
Administration	117,976	0	117,976
Combined Total Expense	<u>3,113,386</u>	<u>0</u>	<u>3,113,386</u>
Less Non-reimbursables	<u>2,076</u>	<u>0</u>	<u>2,076</u>
Total Net Expense	<u>\$ 3,111,310</u>	<u>\$ 0</u>	<u>\$ 3,111,310</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 985,232	\$ 0	\$ 985,232
Employee Benefits	273,526	0	273,526
Subsidies	475,367	0	475,367
Operating	376,167	0	376,167
Purchased Services	946,260	0	946,260
Fixed Assets	56,834	0	56,834
Combined Total Expense	<u>3,113,386</u>	<u>0</u>	<u>3,113,386</u>
Less Non-reimbursables	<u>2,076</u>	<u>0</u>	<u>2,076</u>
Total Net Expense	<u>\$ 3,111,310</u>	<u>\$ 0</u>	<u>\$ 3,111,310</u>

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).² To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

Foster Care

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,³ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Snyder County Children and Youth Agency provided in-home and placement services to 674 children residing within the County during the 2016-2017 fiscal year.

Day Treatment Centers and Child Residential Facilities

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

² 23 Pa.C.S. §§ 6344 and 6344.2.

³ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2018, via Finding 2018-010).

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

timeliness of the completion and approval of these annual inspections and 2) whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.⁴

Contracted In-Home Preventative Service Providers

For contracted In-Home Preventative Service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS.⁵ DHS' position was that while not all in-home service providers would meet the criteria requiring the conduct of *certifications* for employees/volunteers, when they do, C&Y agencies were responsible for including provisions in their executed contracts with these providers.

In correspondence with management of C&Y agencies during some of our recently conducted audit engagements, we have found that some C&Y agencies' management staffs are still of the opinion that there is no need to directly monitor CPSL adherence of the providers' employees/volunteers because they are now including the requirements for this type of monitoring in their executed contracts with these providers. However, our interpretation of the CPSL remains that C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely including the requirements for "direct monitoring" in their provider executed contracts.⁶ Instead, all C&Y agencies should have a process in place that allows them to actively monitor their providers and sub-recipients by routinely reviewing their employees' and volunteers' *certifications* for disqualifying convictions.

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

⁴ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2018, via Finding 2018-010).

⁵ Please note that based on recent correspondence with DHS, these providers are referred to as "private providers delivering prevention and reunification services." We refer to them as *contracted In-Home Preventative Service providers* throughout our observation for ease of understanding.

⁶ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks and child abuse history clearances of their employees and volunteers to identify, and properly address, any identified disqualifying convictions.

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.⁷

DHS Senior Management Follow-Up Response

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers⁸ to ensure that their *certifications* adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

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

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

We believe that DHS obtaining C&Y agencies' reporting of the CPSL status of these providers as a part of their Single Audit Supplement and the other above discussed DHS' methods taken

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

⁸ This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

Greater Scrutiny of Arrest and Conviction Records

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained.⁹ However, recent amendments to the CPSL extend this time frame from one year to five years.¹⁰ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

Auditor General Senior Management's Follow-up Conclusion Statement

We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified related to CPSL adherence as discussed in our March 18, 2018 Position Statement letter. Further, we recognize the challenges that DHS faces in monitoring the 67 C&Y agencies' direct monitoring of the numerous *contracted In-Home Preventative Service providers* and their sub-recipients. We believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we also recognize that risks to these vulnerable children continue to exist. One such risk results from the potential delay of 9 to 21 months (or possibly longer) between the date of possible noncompliance by a *contracted In-Home Preventative Service provider* and/or inadequate monitoring by a county C&Y agency and DHS becoming aware of those issues.¹¹

Furthermore, as previously stated, we have communicated to DHS that we believe that DHS should do more to assure that employees/volunteers of *contracted In-Home Preventative*

⁹ Please note that the previous one year validity of checks and clearances only applied to prospective employees, which is a requirement that was deleted by Act 153 of 2014.

¹⁰ 23 Pa.C.S. § 6344.4.

¹¹ The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible noncompliance occurring at the beginning of the fiscal year. The period of delay would be higher when the Single Audit is not received within nine months from the end of the fiscal year.

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Service providers are properly vetted through reviews of background checks and child abuse history clearances and to ensure that employees/volunteers do not have any convictions or adjudications that are disqualifying under the CPSL. Further, because of more recent amendments to the CPSL that changed the validity timeframe for background checks and child abuse history clearances from one to five years (i.e., 60 months) after being obtained, we believe that a greatly heightened awareness of these providers and sub-recipients' arrest and conviction records and child abuse adjudications is warranted.¹²

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

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

¹² As noted in an earlier footnote, the now repealed one year validity of checks and clearances only applied to prospective employees.

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

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