

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Snyder County Children and Youth Agency

October 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of 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 Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.¹

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

- For the **2019-2020 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$176 and decreasing non-reimbursable expenditures by \$949. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$710.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing non-reimbursable expenditures by \$1,397. Based on the application of the state participation rates, the one adjustment resulted in an amount due to the state totaling \$838.

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.

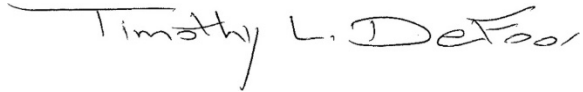
The results of our engagement procedures, as presented in this report, were discussed with a county representative and agency management at an exit conference held on September 8, 2022.

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

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

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

Sincerely,

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

Timothy L. DeFoor
Auditor General
September 14, 2022

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BACKGROUND

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

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

**SNYDER 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 ¹	\$	2,519,811
Supplemental Act 148		<u>0</u>
Total State Allocation		2,519,811
State Share (CY348) ²	\$	1,794,536
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,794,536
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	1,794,536
Actual Act 148 Revenues Received ⁴		<u>1,793,826</u>
Net Amount Due County/(State) ⁵	\$	<u><u>710</u></u>

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

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

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

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

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

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 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	0	1,854	0	0	0	0	0	9,713	9,713	0
02. 90% REIMBURSEMENT	0	6,836	0	0	0	0	0	46,063	41,457	4,606
03. 80% REIMBURSEMENT	60,353	531,492	36,191	18,902	65,097	0	0	2,000,508	1,600,406	400,102
04. 60% REIMBURSEMENT	7,210	20,394	0	6,000	8,121	0	1,356	184,212	110,528	73,684
05. 50% REIMBURSEMENT	492	1,095	0	0	0	0	0	64,864	32,432	32,432
06. TOTAL NET CHILD WELFARE EXPEND.	68,055	561,671	36,191	24,902	73,218	0	1,356	2,305,360	1,794,536	510,824

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	33,024	0						33,024	19,814	13,210

08. NON-REIMBURSABLE EXPENDITURES	11,551	0						11,551		11,551
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09. TOTAL EXPENDITURES	3,115,328	68,055	561,671	36,191	24,902	73,218	0	1,356	2,349,935	1,814,350	535,585
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10. TOTAL TITLE IV-D COLLECTIONS 45,179

11. TITLE IV-D Collections for IV-E Children 16,386

12. STATE ACT 148 - line 6 1,794,536

13. STATE ACT 148 ALLOCATION 2,519,811

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,794,536

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,794,536
ACT 148 AMOUNT RECEIVED	1,793,826
ADJUSTMENT TO STATE SHARE	710

**SNYDER 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
I-A ADOPTION SERVICE	11,567	0		1,854	0		0	0	0	9,713	9,713	0
I-B ADOPTION ASSISTANCE	442,942	0	214,375	743				0	0	227,824	182,259	45,565
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	114,611	0	30,414					0	0	84,197	67,338	16,839
I-D COUNSELING - DEPENDENT	259,768	0		1,852	36,191	16,441	54,792	0	0	150,492	120,394	30,098
I-E COUNSELING - DELINQUENT	24,517	0			0	0	4,305	0	0	20,212	16,170	4,042
I-F DAY CARE	1,270	0			0	0		0	0	1,270	1,016	254
I-G DAY TREATMENT - DEPENDENT	1,907	0			0	0		0	0	1,907	1,526	381
I-H DAY TREATMENT - DELINQUENT	138,980	0		21,376	0	0		0	0	117,604	94,083	23,521
I-I HOMEMAKER SERVICE	306,587	0		47,893	0	0		0	0	258,694	206,955	51,739
I-J INTAKE & REFERRAL	0	0			0	0		0	0	0	0	0
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	221,294	0		34,516	0	0		0	0	186,778	149,422	37,356
I-N PROTECTIVE SERVICE - GENERAL	452,466	0		69,543	0	0		0	0	382,923	306,338	76,585
I-O SERVICE PLANNING	227,456	0		34,593	0	0		0	0	192,863	154,290	38,573
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	46,011	0		1,095	0	0		0	0	44,916	22,458	22,458
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0		0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,249,376	0	244,789	213,465	36,191	16,441	59,097	0	0	1,679,393	1,331,982	347,411

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0		0	0		0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	17,965	356		60		2,461	6,000	0	0	9,088	7,270	1,818
2-E EMERGENCY SHELTER - DEPENDENT	49,421	0	1,129	5,707	0			0	0	42,585	38,327	4,258
2-F EMERGENCY SHELTER - DELINQUENT	3,478	0			0			0	0	3,478	3,130	348
2-G FOSTER FAMILY - DEPENDENT	127,356	24,214		15,606				0	0	89,817	71,854	17,963
2-H FOSTER FAMILY - DELINQUENT	53,185	6,306						0	0	46,879	37,503	9,376
2-I KINSHIP CARE - DEPENDENT	322,239	29,477		31,219				0	0	229,960	183,968	45,992
2-J KINSHIP CARE - DELINQUENT	0	0			0			0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0			0			0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0			0			0	0	0	0	0
2-M SUBTOTAL CBP	573,644	60,353	30,431	52,592	0	2,461	6,000	0	0	421,807	342,052	79,755

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	20,440	492							0	19,948	9,974	9,974
3-B RESIDENTIAL SERVICE - DEPENDENT	29,627	2,987	(54)	556		6,000	8,121	0	0	12,017	7,210	4,807
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	1,512						0	0	(1,512)	(907)	(605)
3-D SECURE RES. SERVICE (EXCEPT YDC)	67,982	2,711						0	0	65,271	39,163	26,108
3-E YDC SECURE	33,024	0							0	33,024	19,814	13,210
3-F SUBTOTAL INSTITUTIONAL	151,073	7,702	(54)	556	0	6,000	8,121	0	0	128,748	75,254	53,494
4 ADMINISTRATION	129,684	0		19,892					1,356	108,436	65,062	43,374
5 TOTAL REVENUES	3,103,777	68,055	275,166	286,505	36,191	24,902	73,218	0	1,356	2,538,384	1,814,350	524,034

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY 370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										7	8	9	10	11	12
	1	2	3	4	5	6	7	8	9	10						
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SERVICES	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	4,965	1,846		4,754	0	2	11,567	8	0	0	0	0				
1-B ADOPTION ASSISTANCE	0	0	442,942	0	0	0	442,942	0	41	0	0	0				
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	113,911	0	700	0	114,611	0	10	0	0	0				
1-D COUNSELING - DEPENDENT	7,469	3,213		948	248,137	1	259,768	28	58	0	0	0				
1-E COUNSELING - DELINQUENT	0	0		0	24,517	0	24,517	0	8	0	0	0				
1-F DAY CARE	0	0		0	1,270	0	1,270	0	2	0	0	0				
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0				
1-H DAY TREATMENT - DELINQUENT	0	0		0	1,907	0	1,907	0	1	0	0	0				
1-I HOMEMAKER SERVICE	89,476	36,067		13,376	0	61	138,980	19	0	0	0	0				
1-J INTAKE & REFERRAL	198,312	84,055		24,128	0	92	306,587	443	0	0	0	0				
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0				
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0				
1-M PROTECTIVE SERVICE - CHILD ABUSE	141,697	55,493		23,466	575	63	221,294	132	4	0	0	0				
1-N PROTECTIVE SERVICE - GENERAL	291,946	119,387		40,370	575	188	452,466	516	4	0	0	0				
1-O SERVICE PLANNING	151,416	57,942		18,019	0	79	227,456	153	0	0	0	0				
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		8,190	37,821	0	46,011	0	28	0	0	0				
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0				
1-R SUBTOTAL IN-HOME	885,281	358,003	556,853	133,251	315,502	486	2,249,376			0	0	0				
Number of Children receiving only NON-PURCHASED IN-Home Services 1,318																
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		0	0	0	0	0	0	0	0	0				
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		316	17,649	0	17,965	58	1	0	0	0				
2-E EMERGENCY SHELTER - DEPENDENT	23,407	9,805		3,410	12,784	15	49,421	202	11	0	0	0				
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	3,478	0	3,478	14	1	0	0	0				
2-G FOSTER FAMILY - DEPENDENT	50,680	16,747		25,966	33,937	26	127,356	673	4	0	0	0				
2-H FOSTER FAMILY - DELINQUENT	0	0		0	53,185	0	53,185	310	1	0	0	0				
2-I KINSHIP CARE - DEPENDENT	121,202	33,841		48,338	118,800	58	322,239	3,370	18	0	0	0				
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0				
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0				
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0				
2-M SUBTOTAL CBP	195,289	60,393	0	78,030	239,833	99	573,644	4,627	36	0	0	0				
INSTITUTIONAL PLACEMENT																
3-A JUVENILE DETENTION SERVICE	0	0		0	20,440	0	20,440	73	3	0	0	0				
3-B RESIDENTIAL SERVICE - DEPENDENT	2,649	814		799	25,365	0	29,627	107	1	0	0	0				
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0				
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	67,982	0	67,982	196	1	0	0	0				
3-E YDC SECURE	0	0		0	33,024	0	33,024	64	1	0	0	0				
3-F SUBTOTAL INSTITUTIONAL	2,649	814	0	799	146,811	0	151,073	440	6	0	0	0				
4 ADMINISTRATION	21,051	8,972	0	111,203	0	9	141,235			11,551	0	0				
TOTAL EXPENDITURES	1,104,270	428,182	556,853	323,283	702,146	594	3,115,928			11,551	0	0				
County Indirect Costs = \$ 105,692																

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 11,567	\$ 0	\$ 11,567
Adoption Assistance	442,942	0	442,942
Subsidized Permanent Legal Custodianship	114,611	0	114,611
Counseling	284,285	0	284,285
Day Care	1,270	0	1,270
Day Treatment	1,907	0	1,907
Homemaker Service	138,980	0	138,980
Intake and Referral	306,587	0	306,587
Life Skills	0	0	0
Protective Service - Child Abuse	221,294	0	221,294
Protective Service - General	452,466	0	452,466
Service Planning	227,456	0	227,456
Juvenile Act Proceedings	46,011	0	46,011
Alternative Treatment	0	0	0
Community Residential	17,789	176	17,965
Emergency Shelter	52,899	0	52,899
Foster Family	180,541	0	180,541
Kinship Care	322,239	0	322,239
Supervised Independent Living	0	0	0
Juvenile Detention Service	20,440	0	20,440
Residential Service	29,627	0	29,627
Secure Residential Service (Except YDC)	67,982	0	67,982
YDC Secure	33,024	0	33,024
Administration	141,235	0	141,235
Combined Total Expense	<u>3,115,152</u>	<u>176</u>	<u>3,115,328</u>
Less Non-reimbursables	<u>12,500</u>	<u>(949)</u>	<u>11,551</u>
Total Net Expense	<u>\$ 3,102,652</u>	<u>\$ 1,125</u>	<u>\$ 3,103,777</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,104,270	\$ 0	\$ 1,104,270
Employee Benefits	428,182	0	428,182
Subsidies	556,853	0	556,853
Operating	323,283	0	323,283
Purchased Services	701,970	176	702,146
Fixed Assets	594	0	594
Combined Total Expense	<u>3,115,152</u>	<u>176</u>	<u>3,115,328</u>
Less Non-reimbursables	<u>12,500</u>	<u>(949)</u>	<u>11,551</u>
Total Net Expense	<u>\$ 3,102,652</u>	<u>\$ 1,125</u>	<u>\$ 3,103,777</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	2-D	5	1	CY-370 Adjustments	\$17,473	\$176	\$17,649
				Community Residential (Del.) - Purchased Services To increase expenditures by \$176 to include an invoice not reported on the Act 148 Invoice 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	10	2	Administration - Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Non Purchased Services/Subsidies by \$949 to properly report indirect costs which exceed the two percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$12,500	(\$949)	\$11,551

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**SNYDER 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 ¹		\$	2,477,133
Supplemental Act 148			<u>0</u>
Total State Allocation			2,477,133
State Share (CY348) ²	\$		1,767,785
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,767,785
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,767,785
Actual Act 148 Revenues Received ⁴			<u>1,768,623</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(838)</u></u>

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

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

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

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

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

SNYDER 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 Transitions Act	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	2,633	0	130	0	0	0	0	0	2,503	2,503	0
02. 90% REIMBURSEMENT	69,228	0	725	0	0	0	0	0	68,503	61,653	6,850
03. 80% REIMBURSEMENT	2,455,891	45,195	288,676	36,190	24,902	73,218	0	0	1,987,710	1,590,168	397,542
04. 60% REIMBURSEMENT	145,752	399	2,916	0	0	0	0	1,715	140,722	84,433	56,289
05. 50% REIMBURSEMENT	58,620	375	190	0	0	0	0	0	58,055	29,028	29,027
06. TOTAL NET CHILD WELFARE EXPEND.	2,732,124	45,969	292,637	36,190	24,902	73,218	0	1,715	2,257,493	1,767,785	489,708

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	7,964	111							7,853		7,853
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09. TOTAL EXPENDITURES	2,740,088	46,080	292,637	36,190	24,902	73,218	0	1,715	2,265,346	1,767,785	497,561
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10. TOTAL TITLE IV-D COLLECTIONS 32,955

11. TITLE IV-D Collections for IV-E Children 8,089

12. STATE ACT 148 - line 6 1,767,785

13. STATE ACT 148 ALLOCATION 2,477,133

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,767,785

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,767,785										
ACT 148 AMOUNT RECEIVED	1,768,623										
ADJUSTMENT TO STATE SHARE	(838)										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transitions Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	2,633	0		130	0		0	0	0	2,503	0	0
1-B ADOPTION ASSISTANCE	475,275	0	240,254	1,000			0	0	0	234,021	187,217	46,804
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	78,336	0	16,980				0	0	0	61,376	49,101	12,275
1-D COUNSELING - DEPENDENT	101,659	0		149	28,852	4,464	26,083	0	0	42,111	33,689	8,422
1-E COUNSELING - DELINQUENT	25,921	0			7,338		9,830	0	0	8,753	7,002	1,751
1-F DAY CARE	1,572	0		0	0	317	0	0	0	1,255	1,004	251
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	141,277	0		2,998	0	0	0	0	0	138,279	110,623	27,656
1-J INTAKE & REFERRAL	271,407	0		5,459	0	0	0	0	0	265,948	212,758	53,190
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	204,505	5		4,074	0	0	0	0	0	200,426	160,341	40,085
1-N PROTECTIVE SERVICE - GENERAL	594,972	5		11,719	0	6,226	0	0	0	577,022	461,618	115,404
1-O SERVICE PLANNING	197,153	0		4,425	0	0	2,000	0	0	190,728	152,582	38,146
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	39,430	0		190	0		0	0	0	39,240	19,620	19,620
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,134,160	10	257,234	30,144	36,190	11,007	37,913	0	0	1,761,662	1,398,058	363,604
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	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	88,479	13,718	0	0	0	13,895	25,000	0	0	35,866	28,693	7,173
2-E EMERGENCY SHELTER - DEPENDENT	63,240	0	0	725	0	0	0	0	0	62,515	56,264	6,251
2-F EMERGENCY SHELTER - DELINQUENT	5,988	0	0	0	0	0	0	0	0	5,988	5,389	599
2-G FOSTER FAMILY - DEPENDENT	117,557	15,137	(1,119)	1,719	0	0	10,000	0	0	91,820	73,456	18,364
2-H FOSTER FAMILY - DELINQUENT	1,216	0	0	0	0	0	0	0	0	1,216	973	243
2-I KINSHIP CARE - DEPENDENT	156,542	16,330	(2,627)	3,645	0	0	305	0	0	138,889	111,111	27,778
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	433,022	45,185	(3,746)	6,089	0	13,895	35,305	0	0	336,294	275,886	60,408
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	19,190	375								18,815	9,408	9,407
3-B RESIDENTIAL SERVICE - DEPENDENT	0	89	(12)	0		0	0	0	0	(77)	(46)	(31)
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	6,829	310								6,519	3,911	2,608
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	26,019	774	(12)	0	0	0	0	0	0	25,257	13,273	11,984
4 ADMINISTRATION	138,923	0		2,928						134,280	80,568	53,712
5 TOTAL REVENUES	2,732,124	45,969	253,476	39,161	36,190	24,902	73,218	0	1,715	2,257,493	1,767,785	489,708

SNYDER 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
	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	938	387		1,308	0	0	2,633	2	0	0	0	0
1-A ADOPTION SERVICE	0	0	475,275	0	0	0	475,275	0	40	0	0	0
1-B ADOPTION ASSISTANCE	0	0	78,356	0	0	0	78,356	0	9	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	4,979	2,226		1,845	92,602	7	101,659	22	29	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	25,921	0	25,921	0	4	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	1,572	0	1,572	0	4	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	85,392	45,932		9,758	0	195	141,277	20	0	0	0	0
1-J INTAKE & REFERRAL	177,274	79,414		14,365	0	354	271,407	453	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	127,134	52,897		24,117	0	357	204,505	163	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	380,807	162,534		49,584	1,342	705	594,972	490	1	0	0	0
1-O SERVICE PLANNING	127,969	52,747		16,207	0	230	197,153	163	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				5,850	33,580		39,430	0	13	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
SUBTOTAL IN-HOME	904,493	396,137	553,631	123,034	155,017	1,848	2,134,160					
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											

COMMUNITY BASED PLACEMENT	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	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	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	169	88,310	0	88,479	350	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	40,380	16,018	0	3,348	3,384	110	63,240	94	4	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	59,725	16,154	0	17,515	5,988	131	99,382	30	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	85,711	27,652	0	27,367	18,036	152	158,918	501	7	0	2,376	111
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
SUBTOTAL CBP	185,816	59,824	0	48,399	140,966	393	435,398	1,201	17	0	2,376	111

ADMINISTRATION	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/ Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	19,190	0	19,190	55	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/WFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	6,829	0	6,829	19	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL INSTITUTIONAL	0	0	0	0	26,019	0	26,019	74	3	0	0	0
ADMINISTRATION	22,924	10,267	0	111,290	0	30	144,511			5,588	0	0
TOTAL EXPENDITURES	1,113,233	466,228	553,631	282,723	322,002	2,271	2,740,088			5,588	2,376	111
	County Indirect Costs = \$ 107,964											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 2,633	\$ 0	\$ 2,633
Adoption Assistance	475,275	0	475,275
Subsidized Permanent Legal Custodianship	78,356	0	78,356
Counseling	127,580	0	127,580
Day Care	1,572	0	1,572
Day Treatment	0	0	0
Homemaker Service	141,277	0	141,277
Intake and Referral	271,407	0	271,407
Life Skills	0	0	0
Protective Service - Child Abuse	204,505	0	204,505
Protective Service - General	594,972	0	594,972
Service Planning	197,153	0	197,153
Juvenile Act Proceedings	39,430	0	39,430
Alternative Treatment	0	0	0
Community Residential	88,479	0	88,479
Emergency Shelter	69,228	0	69,228
Foster Family	118,773	0	118,773
Kinship Care	158,918	0	158,918
Supervised Independent Living	0	0	0
Juvenile Detention Service	19,190	0	19,190
Residential Service	0	0	0
Secure Residential Service (Except YDC)	6,829	0	6,829
YDC Secure	0	0	0
Administration	144,511	0	144,511
Combined Total Expense	<u>2,740,088</u>	<u>0</u>	<u>2,740,088</u>
Less Non-reimbursables	<u>6,567</u>	<u>1,397</u>	<u>7,964</u>
Total Net Expense	<u>\$ 2,733,521</u>	<u>\$ (1,397)</u>	<u>\$ 2,732,124</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,113,233	\$ 0	\$ 1,113,233
Employee Benefits	466,228	0	466,228
Subsidies	553,631	0	553,631
Operating	282,723	0	282,723
Purchased Services	322,002	0	322,002
Fixed Assets	2,271	0	2,271
Combined Total Expense	<u>2,740,088</u>	<u>0</u>	<u>2,740,088</u>
Less Non-reimbursables	<u>6,567</u>	<u>1,397</u>	<u>7,964</u>
Total Net Expense	<u>\$ 2,733,521</u>	<u>\$ (1,397)</u>	<u>\$ 2,732,124</u>

**SNYDER 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	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub</p> <p>To increase Non-Reimbursable Non Purchased Services/Subsidies by \$1,397 to properly report indirect costs which exceed the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$4,191	\$1,397	\$5,588

SECTION 3

CURRENT ENGAGEMENT OBSERVATION

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

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

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns 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

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

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

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

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

Our 2018 Position Statement Letter

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

DHS Corrective Actions Taken

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

C&Y agencies are required to:

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

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

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

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

Our Current Position

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

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.¹

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

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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.

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

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

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
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