

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

Snyder County

Children and Youth Agency

October 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

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, 2017 to June 30, 2018 and July 1, 2018 to June 30, 2019. 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, 2018 and June 30, 2019.

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 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 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 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.

Independent Auditor's Report (Continued)

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

- For the **2017-2018 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 Final Net State Share by decreasing agency expenditures by \$500 and increasing revenue by \$1,273. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$1,418. Both adjustments are detailed in our amended fiscal reports for fiscal year 2017-2018, as included in Section 1 of this report.
- For the **2018-2019 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports, which are presented in Section 2 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 3 of this report.

Observation – Pennsylvania Department of Human Services is Making Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers; Risk that has been Further Exacerbated by the Current COVID-19 Crisis.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference call held on October 6, 2020.

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 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.

Independent Auditor's Report (Continued)

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Snyder County Children and Youth Agency. If you have any questions, please feel free to contact Tracie Fountain, CPA, Director, Bureau of Children and Youth Services Audits at 717-787-1159.

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

October 7, 2020

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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 630 children residing within the County during the 2017-2018 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by DHS and thus, they are jointly responsible 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. 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.

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 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 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, 2017 to JUNE 30, 2018

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	2,328,546
Supplemental Act 148			<u>0</u>
Total State Allocation			2,328,546
State Share (CY348) ²	\$		2,070,883
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,070,883
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,070,883
Actual Act 148 Revenues Received ⁴			<u>2,072,301</u>
Net Amount Due County/(State) ⁵		\$	<u>(1,418)</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, 2017 TO JUNE 30, 2018
 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 Denomination Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	17,655	0	2,502	0	0	0	0	0	15,153	15,153	0
02. 90% REIMBURSEMENT	77,312	0	6,339	0	0	0	0	0	70,973	63,875	7,098
03. 80% REIMBURSEMENT	2,627,899	62,542	464,555	36,191	0	0	0	0	2,064,611	1,651,689	412,922
04. 60% REIMBURSEMENT	629,017	37,723	18,430	0	24,902	73,218	0	2,578	472,166	283,300	188,866
05. 50% REIMBURSEMENT	116,328	2,524	73	0	0	0	0	0	113,731	56,866	56,865
06. TOTAL NET CHILD WELFARE EXPEND.	3,468,211	102,789	491,899	36,191	24,902	73,218	0	2,578	2,736,634	2,070,883	665,751
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	79,049	0							79,049	47,429	31,620
08. NON-REIMBURSABLE EXPENDITURES	13,472	0							13,472		13,472
09. TOTAL EXPENDITURES	3,560,732	102,789	491,899	36,191	24,902	73,218	0	2,578	2,829,155	2,118,312	710,843
10. TOTAL TITLE IV-D COLLECTIONS	64,077										
11. TITLE IV-D Collections for IV-E Children	14,271										
12. STATE ACT 148 - line 6	2,070,883										
13. STATE ACT 148 ALLOCATION	2,328,546										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,070,883										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,070,883										
ACT 148 AMOUNT RECEIVED	2,072,301										
ADJUSTMENT TO STATE SHARE	(1,418)										

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
1-A ADOPTION SERVICE	17,655	0	0	2,502	0	0	0	0	0	15,153	15,153	0	
1-B ADOPTION ASSISTANCE	425,903	0	185,863	0	0	0	0	0	0	240,040	192,032	48,008	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	59,089	0	11,726	0	0	0	0	0	0	47,363	37,890	9,473	
1-D COUNSELING - DEPENDENT	99,495	0	0	136	20,991	0	0	0	0	78,368	62,694	15,674	
1-E COUNSELING - DELINQUENT	75,461	0	0	21	15,200	0	0	0	0	60,240	48,192	12,048	
1-F DAY CARE	2,626	0	0	0	0	0	0	0	0	2,626	2,101	525	
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-H DAY TREATMENT - DELINQUENT	18,911	0	0	0	0	0	0	0	0	18,911	15,129	3,782	
1-I HOMEMAKER SERVICE	127,150	0	0	17,895	0	0	0	0	0	109,255	87,404	21,851	
1-J INTAKE & REFERRAL	291,629	0	0	41,296	0	0	0	0	0	250,333	200,266	50,067	
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	194,033	0	0	27,493	0	0	0	0	0	166,540	133,232	33,308	
1-N PROTECTIVE SERVICE - GENERAL	328,501	0	0	46,525	0	0	0	0	0	281,976	225,581	56,395	
1-O SERVICE PLANNING	216,509	0	0	30,292	0	0	0	0	0	186,217	148,974	37,243	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	60,098	0	0	73	0	0	0	0	0	60,025	30,013	30,012	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	1,917,060	0	197,589	166,233	36,191	0	0	0	0	1,517,047	1,198,661	318,386	

COMMUNITY BASED PLACEMENT		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE		
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	32,768	3,135	0	712	0	0	0	0	28,921	23,137	5,784	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	150,590	8,918	0	6	0	0	0	0	141,666	113,333	28,333	0	
2-E EMERGENCY SHELTER - DEPENDENT	56,055	0	1,620	4,719	0	0	0	0	49,716	44,744	4,972	0	
2-F EMERGENCY SHELTER - DELINQUENT	21,257	0	0	0	0	0	0	0	21,257	19,131	2,126	0	
2-G FOSTER FAMILY - DEPENDENT	594,416	50,489	54,274	48,316	0	0	0	0	441,337	353,070	88,267	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	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	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	10,818	0	0	0	0	0	0	0	10,818	8,654	2,164	0	
2-K SUBTOTAL CBP	865,904	62,542	55,894	53,753	0	0	0	0	693,715	562,069	131,646	0	

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	56,230	2,524	0	2,977	0	0	0	0	53,706	26,853	26,853	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	248,744	24,981	(46)	2,977	0	24,902	48,071	0	147,853	88,712	59,141	0	
3-C RES. SERVICE - DELINQUENT (NON YDC/YC)	116,405	11,281	0	0	0	25,147	0	0	79,977	47,986	31,991	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	154,449	1,461	0	0	0	0	0	0	152,988	91,793	61,195	0	
3-E YDC SECURE	79,049	0	0	0	0	0	0	0	79,049	47,429	31,620	0	
3-F SUBTOTAL INSTITUTIONAL	654,877	40,247	(46)	2,977	0	24,902	73,218	0	513,573	302,773	210,800	0	
4 ADMINISTRATION	109,419	0	0	15,493	0	0	0	0	91,348	54,809	36,539	0	
5 TOTAL REVENUES	3,547,260	102,789	253,443	238,456	36,191	24,902	73,218	0	2,578	2,118,312	697,371	0	

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
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	7,420	2,270		7,932	0	33	17,655	9	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	425,903	0	0	0	425,903	0	37	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	59,089	0	0	0	59,089	0	6	0	0	0
1-D COUNSELING - DEPENDENT	658	224		76	98,529	8	99,495	35	26	0	0	0
1-E COUNSELING - DELINQUENT	0	0		150	75,311	0	75,461	0	8	0	0	0
1-F IDAY CARE	0	0		0	2,626	0	2,626	0	3	0	0	0
1-G IDAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H IDAY TREATMENT - DELINQUENT	0	0		0	18,911	0	18,911	0	1	0	0	0
1-I HOMEMAKER SERVICE	84,848	19,958		21,692	0	652	127,150	30	0	0	0	0
1-J INTAKE & REFERRAL	194,154	58,678		37,464	0	1,333	291,629	585	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	127,379	40,233		25,858	0	563	194,033	174	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	210,509	68,936		47,973	0	1,083	328,501	616	0	0	0	0
1-O SERVICE PLANNING	136,682	52,533		26,353	0	941	216,509	210	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				518	59,580		60,098	0	54	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	761,650	242,832	484,992	168,016	254,957	4,613	1,917,060					
	Number of Children receiving only NON-PURCHASED IN-Home Services 1,548											
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	3,621	564		832	27,745	6	32,748	132	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		40	150,550	0	150,590	642	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	14,338	4,720		2,815	34,148	34	56,055	378	15	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	21,257	0	21,257	90	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	173,340	44,491		104,559	271,124	1,262	594,776	6,847	29	0	360	0
2-H FOSTER FAMILY - DELINQUENT	0	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	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	10,818	0	10,818	52	1	0	0	0
2-K SUBTOTAL CBP	191,299	49,775	0	108,246	515,642	1,302	866,264	8,141	54	0	360	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	36,230	0	36,230	214	7	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	13,884	3,930		3,330	227,574	26	248,744	1,396	7	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	116,405	0	116,405	552	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	154,449	0	154,449	425	4	0	0	0
3-E YDC SECURE	0	0		0	79,049	0	79,049	137	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	13,884	3,930	0	3,330	633,707	26	654,877	2,724	23	0	0	0
4 ADMINISTRATION	13,469	4,324	0	104,649	0	89	122,531			13,112	0	0
5 TOTAL EXPENDITURES	980,302	300,861	484,992	384,241	1,404,306	6,030	3,560,732			13,112	360	0

County Indirect Costs = \$ 98,076

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 17,655	\$ 0	\$ 17,655
Adoption Assistance	425,903	0	425,903
Subsidized Permanent Legal Custodianship	59,089	0	59,089
Counseling	174,956	0	174,956
Day Care	2,626	0	2,626
Day Treatment	18,911	0	18,911
Homemaker Service	127,150	0	127,150
Intake and Referral	291,629	0	291,629
Life Skills	0	0	0
Protective Service - Child Abuse	194,533	(500)	194,033
Protective Service - General	328,501	0	328,501
Service Planning	216,509	0	216,509
Juvenile Act Proceedings	60,098	0	60,098
Alternative Treatment	0	0	0
Community Residential	183,358	0	183,358
Emergency Shelter	77,312	0	77,312
Foster Family	594,776	0	594,776
Supervised Independent Living	10,818	0	10,818
Juvenile Detention Service	56,230	0	56,230
Residential Service	365,149	0	365,149
Secure Residential Service (Except YDC)	154,449	0	154,449
YDC Secure	79,049	0	79,049
Administration	122,531	0	122,531
Combined Total Expense	<u>3,561,232</u>	<u>(500)</u>	<u>3,560,732</u>
Less Non-reimbursables	<u>13,472</u>	<u>0</u>	<u>13,472</u>
Total Net Expense	<u>\$ 3,547,760</u>	<u>\$ (500)</u>	<u>\$ 3,547,260</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 980,302	\$ 0	\$ 980,302
Employee Benefits	300,861	0	300,861
Subsidies	484,992	0	484,992
Operating	384,241	0	384,241
Purchased Services	1,404,306	0	1,404,306
Fixed Assets	6,530	(500)	6,030
Combined Total Expense	<u>3,561,232</u>	<u>(500)</u>	<u>3,560,732</u>
Less Non-reimbursables	<u>13,472</u>	<u>0</u>	<u>13,472</u>
Total Net Expense	<u>\$ 3,547,760</u>	<u>\$ (500)</u>	<u>\$ 3,547,260</u>

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-M	6	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Protective Service Child Abuse - Fixed Assets</p> <p>To decrease expenditures by \$500 to correct an error made on the CY-370 Expenditure Report submitted to the Commonwealth Department of Human Services. A fourth quarter \$428 expenditure was transferred to the CY-370 Expenditure Report as \$928.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 1,063	\$ (500)	\$ 563
CY-370A	2-G	2	2	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To increase Program Income by \$1,273 to include Social Security Income not reported on the CY-370A Revenue Report submitted to the Commonwealth Department of Human Services and reconcile to the agency's final revenue ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 49,216	\$ 1,273	\$ 50,489

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**SNYDER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	2,478,586
Supplemental Act 148			<u>0</u>
Total State Allocation			2,478,586
State Share (CY348) ²	\$		1,993,928
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,993,928
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,993,928
Actual Act 148 Revenues Received ⁴			<u>1,993,928</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, 2018 TO JUNE 30, 2019
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	11,645	0	2,091	0	0	0	0	0	9,554	9,554	0
02. 90% REIMBURSEMENT	27,478	0	3,875	0	0	0	0	0	23,603	21,243	2,360
03. 80% REIMBURSEMENT	2,984,030	71,474	567,056	36,191	18,676	35,218	0	0	2,255,415	1,804,330	451,085
04. 60% REIMBURSEMENT	266,421	18,603	24,845	0	6,226	38,000	0	1,215	177,532	106,519	71,013
05. 50% REIMBURSEMENT	106,253	1,452	237	0	0	0	0	0	104,564	52,282	52,282
06. TOTAL NET CHILD WELFARE EXPEND.	3,395,827	91,529	598,104	36,191	24,902	73,218	0	1,215	2,570,668	1,993,928	576,740
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	132,309	0							132,309	79,385	52,924
08. NON-REIMBURSABLE EXPENDITURES	7,540	0							7,540		7,540
09. TOTAL EXPENDITURES	3,535,676	91,529	598,104	36,191	24,902	73,218	0	1,215	2,710,517	2,073,313	637,204
10. TOTAL TITLE IV-D COLLECTIONS	59,325										
11. TITLE IV-D Collections for IV-E Children	12,107										
12. STATE ACT 148 - line 6	1,993,928										
13. STATE ACT 148 ALLOCATION	2,478,586										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,993,928										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,993,928										
ACT 148 AMOUNT RECEIVED	1,993,928										
ADJUSTMENT TO STATE SHARE	0										

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Denomination Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	11,645	0	0	2,091	0	0	0	0	0	9,554	9,554	0
1-B ADOPTION ASSISTANCE	407,409	0	179,650	1,375	0	0	0	0	0	226,384	181,107	45,277
1-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	93,013	0	16,516	0	0	0	0	0	0	76,497	61,198	15,299
1-D COUNSELING - DEPENDENT	265,936	0	0	1,446	34,280	18,676	35,218	0	0	176,316	141,053	35,263
1-E COUNSELING - DELINQUENT	41,110	0	0	0	1,911	0	0	0	0	39,199	31,359	7,840
1-F DAY CARE	2,940	0	0	0	0	0	0	0	0	2,940	2,352	588
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	4,158	0	0	0	0	0	0	0	0	4,158	3,326	832
1-I HOMEMAKER SERVICE	142,669	0	0	25,464	0	0	0	0	0	117,205	93,764	23,441
1-J INTAKE & REFERRAL	313,043	0	0	56,043	0	0	0	0	0	257,000	205,600	51,400
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	193,982	0	0	34,829	0	0	0	0	0	159,153	127,322	31,831
1-N PROTECTIVE SERVICE - GENERAL	346,347	0	0	62,219	0	0	0	0	0	284,128	227,302	56,826
1-O SERVICE PLANNING	243,344	0	0	43,259	0	0	0	0	0	200,085	160,068	40,017
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	59,641	0	0	237	0	0	0	0	0	59,404	29,702	29,702
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,123,237	0	196,166	226,963	36,191	18,676	35,218	0	0	1,612,023	1,273,707	338,316
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Denomination 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	89,315	8,709	0	3,298	0	0	0	0	0	77,308	61,846	15,462
2-D COMMUNITY RESIDENTIAL - DELINQUENT	109,125	495	0	2	0	0	0	0	0	108,628	86,902	21,726
2-E EMERGENCY SHELTER - DEPENDENT	27,478	0	291	3,584	0	0	0	0	0	23,603	21,243	2,360
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	728,880	62,270	54,950	88,005	0	0	0	0	0	523,655	418,924	104,731
2-H FOSTER FAMILY - DELINQUENT	0	0	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	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	2,759	0	0	0	0	0	0	0	0	2,759	2,207	552
2-K SUBTOTAL CRP	957,557	71,474	55,241	94,889	0	0	0	0	0	735,953	591,122	144,831
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Denomination Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	46,612	1,452	0	0	0	0	0	0	0	45,160	22,580	22,580
3-B RESIDENTIAL SERVICE - DEPENDENT	9,258	6,005	(31)	591	0	226	0	0	0	2,467	1,480	987
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	108,361	12,598	0	425	0	6,000	38,000	0	0	51,338	30,803	20,535
3-D SECURE RES. SERVICE (EXCEPT YDC)	15,773	0	0	0	0	0	0	0	0	15,773	9,464	6,309
3-E YDC SECURE	132,309	0	0	0	0	0	0	0	0	132,309	79,385	52,924
3-F SUBTOTAL INSTITUTIONAL	312,313	20,055	(31)	1,016	0	6,226	38,000	0	0	247,047	143,712	103,335
4 ADMINISTRATION	133,029	0	0	23,860	0	0	0	0	1,215	107,954	64,772	43,182
5 TOTAL REVENUES	3,528,136	91,529	251,376	346,728	36,191	24,902	73,218	0	1,215	2,702,977	2,073,313	629,664

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	3,699	1,310		6,572	0	64	11,645	12	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	407,409	0	0	0	407,409	0	39	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	86,188	0	6,825	0	93,013	0	10	0	0	0
1-D COUNSELING - DEPENDENT	4,500	1,614		1,732	257,990	100	265,936	28	46	0	0	0
1-E COUNSELING - DELINQUENT	0	0			41,110	0	41,110	0	9	0	0	0
1-F DAY CARE	0	0			2,940	0	2,940	0	4	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			4,158	0	4,158	0	1	0	0	0
1-I HOMEMAKER SERVICE	87,143	30,719		20,997	0	3,810	142,669	25	0	0	0	0
1-J INTAKE & REFERRAL	196,783	70,426		38,757	0	7,077	313,043	500	0	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	120,610	41,773		28,163	0	3,436	193,982	126	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	210,978	79,372		49,329	0	6,668	346,347	590	0	0	0	0
1-O SERVICE PLANNING	150,552	58,253		29,220	0	5,319	243,344	176	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,406	58,235		59,641	0	42	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	774,265	283,467	493,597	176,176	371,258	26,474	2,125,237			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,402												
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	10,534	5,191	0	2,395	70,615	580	89,315	347	2	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	13	109,112	0	109,125	365	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	11,336	3,419	0	1,817	10,564	342	27,478	315	11	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	193,752	58,740	0	139,268	330,760	7,188	729,708	6,628	34	0	828	0
2-H FOSTER FAMILY - DELINQUENT	0	0	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	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	331	2,428	0	2,759	19	1	0	0	0
2-K SUBTOTAL CBP	215,622	67,350	0	143,824	523,479	8,110	958,385	7,674	49	0	828	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	16	46,596	0	46,612	169	6	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,778	592	0	923	5,928	37	9,258	33	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	2,251	106,110	0	108,361	445	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	15,773	0	15,773	47	1	0	0	0
3-E YDC SERVICE	0	0	0	0	241	0	132,309	241	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,778	592	0	3,190	306,716	37	312,313	935	14	0	0	0
4 ADMINISTRATION	25,140	9,890	0	104,017	0	694	139,741			6,712	0	0
TOTAL EXPENDITURES	1,016,805	361,299	493,597	427,207	1,201,453	35,315	3,535,676			6,712	828	0
County Indirect Costs = \$ 97,048												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 11,645	\$ 0	\$ 11,645
Adoption Assistance	407,409	0	407,409
Subsidized Permanent Legal Custodianship	93,013	0	93,013
Counseling	307,046	0	307,046
Day Care	2,940	0	2,940
Day Treatment	4,158	0	4,158
Homemaker Service	142,669	0	142,669
Intake and Referral	313,043	0	313,043
Life Skills	0	0	0
Protective Service - Child Abuse	193,982	0	193,982
Protective Service - General	346,347	0	346,347
Service Planning	243,344	0	243,344
Juvenile Act Proceedings	59,641	0	59,641
Alternative Treatment	0	0	0
Community Residential	198,440	0	198,440
Emergency Shelter	27,478	0	27,478
Foster Family	729,708	0	729,708
Supervised Independent Living	2,759	0	2,759
Juvenile Detention Service	46,612	0	46,612
Residential Service	117,619	0	117,619
Secure Residential Service (Except YDC)	15,773	0	15,773
YDC Secure	132,309	0	132,309
Administration	139,741	0	139,741
Combined Total Expense	<u>3,535,676</u>	<u>0</u>	<u>3,535,676</u>
Less Non-reimbursables	<u>7,540</u>	<u>0</u>	<u>7,540</u>
Total Net Expense	<u>\$ 3,528,136</u>	<u>\$ 0</u>	<u>\$ 3,528,136</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,016,805	\$ 0	\$ 1,016,805
Employee Benefits	361,299	0	361,299
Subsidies	493,597	0	493,597
Operating	427,207	0	427,207
Purchased Services	1,201,453	0	1,201,453
Fixed Assets	35,315	0	35,315
Combined Total Expense	<u>3,535,676</u>	<u>0</u>	<u>3,535,676</u>
Less Non-reimbursables	<u>7,540</u>	<u>0</u>	<u>7,540</u>
Total Net Expense	<u>\$ 3,528,136</u>	<u>\$ 0</u>	<u>\$ 3,528,136</u>

SECTION 3

CURRENT ENGAGEMENT OBSERVATION

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Pennsylvania Department of Human Services is Making Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers; Risk that has been Further Exacerbated by the Current COVID-19 Crisis

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.¹ 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.²

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 as it 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 action when disqualifying incidents are identified. Furthermore, these Contracted Providers are not subject to licensure nor annual inspections under the Human Services Code (Code).³ Our concerns have been, and continue to be, communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract monitoring expectations to the C&Y Agencies and for implementing a method to ensure that the certification monitoring is being performed adequately. DHS staff also stated that DHS had communicated these expectations to the C&Y Agencies on numerous occasions since 2016.

¹ 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.

² 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.

³ Based on a recent communication with DHS in early September 2020, the 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

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to the then DHS Deputy Secretary for Children, Youth and Families, which was also simultaneously delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs focused on protecting the health, safety, and wellbeing of the children and youth receiving contracted in-home services across the Commonwealth. 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 years ended June 30, 2019. The Supplement included the following requirements for C&Y Agencies and auditors who conduct Single Audits of counties.

C&Y Agencies are required to:

- Monitor 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 providers that deliver in-home coded services.
- Monitor a sample of in-home service providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to 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.

Single Auditors are required to:

- Obtain a listing of providers that deliver in-home coded services for the C&Y Agency.
- Test the listing of providers for completeness.
- Analyze the C&Y Agency's documentation of monitoring activities for adequacy of monitoring, the C&Y Agency's obtaining of any necessary corrective action plans, the C&Y Agency's timely follow-up on

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

corrective action plans, and the adequacy and accuracy of the monitoring documentation.

Our Current Position

We are glad that the DHS' 2019 revision to its Supplement requires (1) C&Y Agencies to document their monitoring of Contracted Providers' compliance with the CPSL; (2) the Single Auditors to evaluate the adequacy of this documentation; and (3) the documentation be provided to DHS for its review. However, the Supplement is entirely silent with regards to actions DHS will take if Single Auditors find a C&Y Agency failed to identify disqualifying incidents and/or failed to take appropriate corrective actions when disqualifying convictions that would prohibit employees and volunteers from having direct contact with children receiving services were identified.

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 **if the requirements are actually being followed consistently and routinely by each county C&Y Agency**. Therefore, as the oversight agency, we believe that it is imperative that DHS implement its own monitoring process to obtain assurance that each C&Y Agency is following the CPSL certification requirements by ensuring that appropriate corrective actions are taken if it is found by the Single Auditors that C&Y Agencies are not adequately protecting the safety of these already at-risk children. This specifically relates to obtaining assurance as to the sufficiency of each C&Y Agency's procedures for reviewing the Certifications of the Contracted Providers' employees and volunteers (whose duties require them to come into direct contact with children) and their respective subcontractors and taking appropriate corrective action when disqualifying incidents are identified.¹ Furthermore, we continue to believe that these children remain particularly vulnerable since the in-home services are sometimes provided outside the presence and view of others, which has been further aggravated by the current COVID-19 crisis.⁴

Conclusion

As previously stated, as the oversight agency, DHS must implement its own monitoring process that will provide DHS management with the assurance that every C&Y Agency and their

⁴ Various article point to children in commonwealth experiencing more abuse. See May 11, 2020, <https://www.ydr.com/story/news/2020/05/11/coronavirus-pa-hospitals-seeing-more-severe-child-abuse-injuries/3103045001/>; June 20, 2020, <https://www.buckscountycouriertimes.com/news/20200620/state-more-child-abuse-calls-coming-in-than-at-start-of-pandemic-but-still-being-underreported>; and July 17, 2020, <https://www.goerie.com/news/20200717/child-abuse-in-pandemic-as-hospitals-see-more-severe-injuries-the-worst-is-yet-to-come> (accessed July 29, 2020).

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respective Contracted Providers and their subcontractors are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the sufficiency 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. On August 31, 2020, DHS informed us that they began receiving the supplemental schedules (monitoring documentation) for Single Audits conducted for the fiscal years ended June 30, 2019. DHS further stated that, beginning in October, 2020, they plan to review these supplement schedules and each county's Corrective Action Plan (CAP) for CPSL adherence as a part of its on-site reviews of counties.

Finally, we note that in addition to following up with DHS on these issues, our Department will also reach out to the newly appointed Child Advocate Nicole Yancy and the new Council on Reform, as well as the Pennsylvania Senate and House of Representatives committee chairs focused on the protection of children and youth to ensure they are aware of our concerns.

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. However, it is important to note that these children under the care of the Contracted Providers remain particularly vulnerable since the in-home services are sometimes provided outside the presence and view of others, which has been further aggravated by the current COVID-19 crisis.

SNYDER COUNTY CHILDREN AND YOUTH AGENCY
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