

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

Sullivan County Children and Youth Agency

September 2018



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 Sullivan County
Sullivan County Courthouse
245 Muncy Street, P.O. Box 157
Laporte, PA 18626

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 Sullivan County Children and Youth Agency (agency), legally known as Sullivan 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, 2012 to June 30, 2013, July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015, and July 1, 2015 to June 30, 2016. 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, 2013, June 30, 2014, June 30, 2015, and June 30, 2016.

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 compliance¹ 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 within Sullivan 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 fiscal years ended 2013, 2014, 2015, and 2016.

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

- For the **2012-2013 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, included in Section 1 of this report.
- For the **2013-2014 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 Final Net State Share by increasing agency expenditures by \$2,317. Based on the application of the state participation rates, the adjustment resulted in an amount due to the County totaling \$1,832. This adjustment is detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 2 of this report.
- 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, included in Section 3 of this report.
- For the **2015-2016 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, included in Section 4 of this report.

Furthermore, we conducted additional procedures beyond those necessary to ascertain and certify total Commonwealth expenditures paid on behalf of children residing within the county. We performed those additional procedures to determine whether the agency implemented internal controls to sufficiently reduce the risk of overbillings or fraudulent billings by contracted In-Home Purchased Service Providers occurring and going undetected. Opportunities to strengthen the agency's internal controls over its invoice review and approval process for these expenditures were identified and are included in the finding listed below, and as detailed in Section 5 of this report.

Finding – The Sullivan County Children and Youth Agency Should Implement and Document Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Finally, we included the observation listed below related to DHS' monitoring of County Children and Youth (C&Y) Agencies' compliance with the Child Protective Services Law (CPSL), as detailed in Section 6 of this report:

Observation – Significant Control Deficiencies Exist in 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 County representatives and agency management at an exit conference held on August 20, 2018.

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 Sullivan County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

August 31, 2018

Endnote

¹ The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, 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 their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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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 Sullivan County Children and Youth Agency provided in-home and placement services to 191 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). The 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 and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	321,365
Supplemental Act 148		<u>16,650</u>
Total State Allocation		338,015
State Share (CY348) ²	\$	338,015
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	338,015
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	338,015
Actual Act 148 Revenues Received ⁴		<u>338,015</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.

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	2,173	0	237	0	0	0	0	0	1,936	1,936	0
02. 90% REIMBURSEMENT	140	0	0	140	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	409,762	21,839	53,649	3,156	4,989	6,984	0	0	319,145	255,316	63,829
04. 60% REIMBURSEMENT	127,797	2,507	8,757	0	0	0	0	720	115,813	69,488	46,325
05. 50% REIMBURSEMENT	23,012	464	0	0	0	0	0	0	22,548	11,275	11,273
06. TOTAL NET CHILD WELFARE EXPEND.	562,884	24,810	62,643	3,296	4,989	6,984	0	720	459,442	338,015	121,427

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	68,875	0							68,875	41,325	27,550

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	631,759	24,810	62,643	3,296	4,989	6,984	0	720	528,317	379,340	148,977
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10. TOTAL TITLE IV-D COLLECTIONS 16,697

11. TITLE IV-D Collections for IV-E Children 3,695

12. STATE ACT 148 - line 6 338,015

13. STATE ACT 148 ALLOCATION 338,015

14. ADJUSTED STATE SHARE (lower of 12 or 13) 338,015

INVOICE											
AMENDED STATE SHARE (ACT 148)	338,015										
ACT 148 AMOUNT RECEIVED	338,015										
ADJUSTMENT TO STATE SHARE	0										

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
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 FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
I-HOME													
1-A	ADOPTION SERVICE	2,173	0	237	0	0	0	0	0	1,936	1,936	0	
1-B	ADOPTION ASSISTANCE	31,965	0	8,526	0	0	0	0	0	23,439	18,751	4,688	
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	
1-D	COUNSELING - DEPENDENT	70	0	0	0	0	0	0	0	70	56	14	
1-E	COUNSELING - DELINQUENT	3,799	0	0	0	3,156	0	0	0	643	514	129	
1-F	DAY CARE	0	0	0	0	0	0	0	0	0	0	0	
1-G	DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
1-H	DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-I	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J	INTAKE & REFERRAL	82,401	0	0	7,771	0	0	0	0	74,630	59,704	14,926	
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	28,364	0	2,290	0	0	0	0	0	26,074	20,859	5,215	
1-N	PROTECTIVE SERVICE - GENERAL	129,162	1,300	13,448	0	0	0	0	0	114,414	91,531	22,883	
1-O	SERVICE PLANNING	26,304	0	2,817	0	0	0	0	0	23,487	18,790	4,697	
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	1,717	0	0	0	0	0	0	0	1,717	859	858	
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	858	0	0	0	0	0	0	0	858	429	429	
1-R	SUBTOTAL I-HOME	306,813	1,300	8,526	26,563	3,156	0	0	0	267,268	213,429	53,839	
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B	ALTERNATIVE TREATMENT - DELINQUENT	310	0	0	0	0	0	0	0	310	248	62	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	25,982	3,443	10,189	89	0	0	0	0	10,261	8,209	2,052	
2-E	EMERGENCY SHELTER - DEPENDENT	140	0	0	0	140	0	0	0	0	0	0	
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G	FOSTER FAMILY - DEPENDENT	82,417	17,096	3,267	4,889	0	4,989	6,984	0	45,192	36,154	9,038	
2-H	FOSTER FAMILY - DELINQUENT	303	0	0	0	0	0	0	0	303	242	61	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	685	0	363	0	0	0	0	0	322	258	64	
2-K	SUBTOTAL CBP	107,837	20,539	13,819	4,978	140	4,989	6,984	0	56,388	45,111	11,277	
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	20,437	464	0	0	0	0	0	0	19,973	9,987	9,986	
3-B	RESIDENTIAL SERVICE - DEPENDENT	16,860	1,807	0	1,765	0	0	0	0	13,288	7,973	5,315	
3-C	RES. SERVICE - DELINQUENT (NON-YDCFC)	45,057	700	0	14	0	0	0	0	44,343	26,606	17,737	
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	
3-E	YDC SECURE	68,875	0	0	0	0	0	0	0	68,875	41,325	27,550	
3-F	SUBTOTAL INSTITUTIONAL	151,229	2,971	0	1,779	0	0	0	0	146,479	85,891	60,588	
4	ADMINISTRATION	65,880	0	0	6,978	0	0	0	720	58,182	34,909	23,273	
5	TOTAL REVENUES	631,759	24,810	22,345	40,298	3,296	4,989	6,984	720	528,317	379,340	148,977	

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
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 SUBSIDIES	OPERATING SUBSIDIES	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	927	776		470	0	0	2,173	3	0	0	0	0
1-A ADOPTION SERVICE												
1-B ADOPTION ASSISTANCE							31,965	0	5	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH												
1-D COUNSELING - DEPENDENT					70							
1-E COUNSELING - DELINQUENT					3,799		3,799	0	1	0	0	0
1-F DAY CARE												
1-G DAY TREATMENT - DEPENDENT												
1-H DAY TREATMENT - DELINQUENT												
1-I HOMEMAKER SERVICE												
1-J INTAKE & REFERRAL	46,431	23,258		12,712			82,401	261	0	0	0	0
1-K LIFE SKILLS - DEPENDENT												
1-L LIFE SKILLS - DELINQUENT												
1-M PROTECTIVE SERVICE - CHILD ABUSE	16,947	3,296		3,046	5,075		28,364	27	630	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	77,170	30,338		21,654			129,162	269	0	0	0	0
1-O SERVICE PLANNING	13,429	6,717		6,158			26,304	296	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT							1,717	0	6	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT							858	0	3	0	0	0
SUBTOTAL IN-HOME	154,904	64,385	31,965	44,040	11,519	0	306,813					179
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	310	0	310	3	1	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	854	23,128	0	23,982	353	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	140	0	140	5	1	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	22,563	10,425	0	17,099	32,330	0	82,417	1,508	6	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	303	0	303	4	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	685	0	685	5	1	0	0	0
2-K SUBTOTAL CBP	22,563	10,425	0	17,953	56,896	0	107,837	1,878	11	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	20,437	0	20,437	89	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	7,417	4,154	0	5,289	0	0	16,860	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	200	44,857	0	45,057	174	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	68,875	0	68,875	95	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	7,417	4,154	0	5,489	134,169	0	151,229	358	4	0	0	0
4 ADMINISTRATION	20,316	7,942	0	37,622	0	0	65,880					0
TOTAL EXPENDITURES	205,200	86,906	31,965	105,104	202,584	0	631,759					0
County Indirect Costs = \$ 8,032												

**SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 2,173	\$ 0	\$ 2,173
Adoption Assistance	31,965	0	31,965
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	3,869	0	3,869
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	82,401	0	82,401
Life Skills	0	0	0
Protective Service - Child Abuse	28,364	0	28,364
Protective Service - General	129,162	0	129,162
Service Planning	26,304	0	26,304
Juvenile Act Proceedings	2,575	0	2,575
Alternative Treatment	310	0	310
Community Residential	23,982	0	23,982
Emergency Shelter	140	0	140
Foster Family	82,720	0	82,720
Supervised Independent Living	685	0	685
Juvenile Detention Service	20,437	0	20,437
Residential Service	61,917	0	61,917
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	68,875	0	68,875
Administration	65,880	0	65,880
Combined Total Expense	<u>631,759</u>	<u>0</u>	<u>631,759</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 631,759</u>	<u>\$ 0</u>	<u>\$ 631,759</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 205,200	\$ 0	\$ 205,200
Employee Benefits	86,906	0	86,906
Subsidies	31,965	0	31,965
Operating	105,104	0	105,104
Purchased Services	202,584	0	202,584
Fixed Assets	0	0	0
Combined Total Expense	<u>631,759</u>	<u>0</u>	<u>631,759</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 631,759</u>	<u>\$ 0</u>	<u>\$ 631,759</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	460,773
Supplemental Act 148		<u>0</u>
Total State Allocation		460,773
State Share (CY348) ²	\$	397,573
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	397,573
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	397,573
Actual Act 148 Revenues Received ⁴		<u>395,741</u>
Net Amount Due County/(State) ⁵	\$	<u><u>1,832</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.

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 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	122	23	0	0	0	0	0	99	99	0
02. 90% REIMBURSEMENT	4,412	1,310	1,674	0	0	0	0	1,428	1,285	143
03. 80% REIMBURSEMENT	453,241	98,022	350	4,989	6,577	0	0	333,796	267,036	66,760
04. 60% REIMBURSEMENT	218,454	16,049	0	0	0	0	596	198,599	119,159	79,440
05. 50% REIMBURSEMENT	19,988	0	0	0	0	0	0	19,988	9,994	9,994
06. TOTAL NET CHILD WELFARE EXPEND.	696,217	115,404	2,024	4,989	6,577	0	596	553,910	397,573	156,337

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	0	0						0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0						0	0	0

09. TOTAL EXPENDITURES	696,217	115,404	2,024	4,989	6,577	0	596	553,910	397,573	156,337
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10. TOTAL TITLE IV-D COLLECTIONS	6,066
11. TITLE IV-D Collections for IV-E Children	363
12. STATE ACT 148 - line 6	397,573
13. STATE ACT 148 ALLOCATION	460,773
14. ADJUSTED STATE SHARE (lower of 12 or 13)	397,573

INVOICE	
AMENDED STATE SHARE (ACT 148)	397,573
ACT 148 AMOUNT RECEIVED	395,741
ADJUSTMENT TO STATE SHARE	1,832

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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
IN-HOME												
1-A ADOPTION SERVICE	122	0		23	0				0	99	99	0
1-B ADOPTION ASSISTANCE	22,440	0	7,917	0					0	14,523	11,618	2,905
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	2,925	0	0	0					0	2,925	2,340	585
1-D COUNSELING - DEPENDENT	350	0		0	350				0	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0				0	0	0	0
1-F DAY CARE	0	0		0	0				0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0				0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0				0	0	0	0
1-I HOMEMAKER SERVICE	66,563	0		12,509	0				0	54,054	43,243	10,811
1-J INTAKE & REFERRAL	0	0		0	0				0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0				0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0				0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	28,438	0		4,255	0				0	24,183	19,346	4,837
1-N PROTECTIVE SERVICE - GENERAL	142,063	325		26,272	0				0	115,466	92,373	23,093
1-O SERVICE PLANNING	43,917	0		8,339	0				0	35,578	28,462	7,116
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	2,264	0		0	0				0	2,264	1,132	1,132
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	342	0		0	0				0	342	171	171
SUBTOTAL IN-HOME	309,424	325	7,917	51,398	350	0	0	0	0	249,434	198,784	50,650
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	0	0	0	0					0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0					0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,412	0	591	719	1,674				0	1,428	1,285	143
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0				0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	107,591	9,182	16,193	11,798		4,989	6,577		0	58,852	47,082	11,770
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0					0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	20,688	0	10,569	88					0	10,031	8,025	2,006
2-J SUP. INDEPENDENT LIVING - DELINQUENT	18,266	0	0	82					0	18,184	14,547	3,637
2-K SUBTOTAL CBP	150,957	9,182	27,353	12,687	1,674	4,989	6,577	0	0	88,495	70,989	17,556
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	17,382	0							0	17,382	8,691	8,691
3-B RESIDENTIAL SERVICE - DEPENDENT	12,026	0	1,389	1,705					0	8,932	5,359	3,573
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	136,988	3,210	0	25					0	133,753	80,252	53,501
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	166,396	3,210	1,389	1,730	0	0	0	0	0	160,067	94,302	65,765
4 ADMINISTRATION	69,440	0		12,930		0	0	0	596	55,914	33,548	22,366
TOTAL REVENUES	696,217	12,717	36,659	78,745	2,024	4,989	6,577	0	596	553,910	397,573	156,337

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY 370
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 SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non P/SSub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME	39	7	76	0	0	122	0	0	0	0	0	0
I-A ADOPTION SERVICE	0	0	22,440	0	0	22,440	0	4	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,925	0	0	2,925	0	1	0	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	350	0	0	350	0	1	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	29,681	13,716	23,166	0	0	66,563	199	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	15,397	2,984	5,057	5,000	0	28,438	14	912	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	93,598	36,283	11,354	828	0	142,063	178	2	0	0	0	0
I-O SERVICE PLANNING	26,947	11,682	5,288	0	0	43,917	192	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	2,264	0	6	0	0	0	0
SUBTOTAL IN-HOME	165,662	64,672	25,365	44,941	8,784	309,424	0	1	0	0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 149												
COMMUNITY BASED PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	4,412	4,412	48	2	0	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	19,533	10,847	25,064	52,147	0	107,591	1,877	6	0	0	0	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	482	20,206	0	20,688	129	1	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	397	17,869	0	18,266	97	1	0	0	0	0
SUBTOTAL CBP	19,533	10,847	25,943	94,634	0	150,957	2,151	10	0	0	0	0
INSITUATIONAL PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0
3-A JUVENILE DETENTION SERVICE	0	0	0	0	17,382	17,382	74	1	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,472	2,287	3,540	2,727	0	12,026	14	1	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	136	136,852	0	136,988	600	3	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL INSITUATIONAL	3,472	2,287	3,676	156,961	0	166,396	688	5	0	0	0	0
ADMINISTRATION	15,018	6,388	0	48,034	0	69,440	0	0	0	0	0	0
TOTAL EXPENDITURES	203,685	84,194	25,365	122,594	260,379	696,217	0	0	0	0	0	0
County Indirect Costs = \$ 7,052												

**SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 122	\$ 0	\$ 122
Adoption Assistance	22,440	0	22,440
Subsidized Permanent Legal Custodianship	2,925	0	2,925
Counseling	350	0	350
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	66,563	0	66,563
Life Skills	0	0	0
Protective Service - Child Abuse	27,694	744	28,438
Protective Service - General	141,610	453	142,063
Service Planning	43,917	0	43,917
Juvenile Act Proceedings	2,606	0	2,606
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	4,412	0	4,412
Foster Family	106,583	1,008	107,591
Supervised Independent Living	38,954	0	38,954
Juvenile Detention Service	17,382	0	17,382
Residential Service	148,902	112	149,014
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	69,440	0	69,440
Combined Total Expense	693,900	2,317	696,217
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 693,900	\$ 2,317	\$ 696,217

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 203,685	\$ 0	\$ 203,685
Employee Benefits	84,194	0	84,194
Subsidies	25,365	0	25,365
Operating	120,277	2,317	122,594
Purchased Services	260,379	0	260,379
Fixed Assets	0	0	0
Combined Total Expense	693,900	2,317	696,217
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 693,900	\$ 2,317	\$ 696,217

**SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-M	4	1	CY-370 Adjustment			
				Protective Service Child Abuse - Operating	\$ 4,313	\$ 744	\$ 5,057
				Protective Service General - Operating	\$ 10,901	\$ 453	\$ 11,354
				Foster Family (Dep.) - Operating	\$ 24,056	\$ 1,008	\$ 25,064
				Residential Service (Dep.) - Operating	\$ 3,428	\$ 112	\$ 3,540
			Total Adjustment Amount		\$ 2,317		
			To increase expenditures by \$2,317 to report a third quarter invoice which was erroneously omitted from the CY-370 Expenditure Report submitted to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure report.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**SULLIVAN 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	\$	430,039
Supplemental Act 148		<u>0</u>
Total State Allocation		430,039
State Share (CY348) ²	\$	294,231
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	294,231
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	294,231
Actual Act 148 Revenues Received ⁴		<u>294,231</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.

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	Demansration	ASSISTANCE	TOTAL	ACT 148	SHARE
							Project Title IV-E				
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	1,506	0	235	0	0	0	0	0	1,271	1,271	0
02. 90% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
03. 80% REIMBURSEMENT	398,514	3,713	57,701	0	4,989	6,577	0	0	325,534	260,426	65,108
04. 60% REIMBURSEMENT	45,032	0	6,305	0	0	0	0	517	38,210	22,926	15,284
05. 50% REIMBURSEMENT	19,215	0	0	0	0	0	0	0	19,215	9,608	9,607
06. TOTAL NET CHILD WELFARE EXPEND.	464,267	3,713	64,241	0	4,989	6,577	0	517	384,230	294,231	89,999

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

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	464,267	3,713	64,241	0	4,989	6,577	0	517	384,230	294,231	89,999
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10. TOTAL TITLE IV-D COLLECTIONS 1,799

11. TITLE IV-D Collections for IV-E Children 1,543

12. STATE ACT 148 - line 6 294,231

13. STATE ACT 148 ALLOCATION 430,039

14. ADJUSTED STATE SHARE (lower of 12 or 13) 294,231

INVOICE											
AMENDED STATE SHARE (ACT 148)	294,231										
ACT 148 AMOUNT RECEIVED	294,231										
ADJUSTMENT TO STATE SHARE	0										

SULLIVAN 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	
IN-HOME												
I-A ADOPTION SERVICE	1,506	0	0	235	0	0	0	0	1,271	1,271	0	0
I-B ADOPTION ASSISTANCE	18,620	0	5,970	0	0	0	0	0	12,650	10,120	2,530	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	9,125	0	0	0	0	0	0	0	9,125	7,300	1,825	0
I-D COUNSELING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	66,018	0	8,384	0	0	0	0	0	57,634	46,107	11,527	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	56,158	0	5,222	0	2,495	0	0	0	48,441	38,753	9,688	0
I-N PROTECTIVE SERVICE - GENERAL	153,396	0	21,638	0	0	0	0	0	131,758	105,406	26,352	0
I-O SERVICE PLANNING	54,985	0	6,818	0	0	3,289	0	0	44,878	35,902	8,976	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	1,048	0	0	0	0	0	0	0	1,048	524	524	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	360,856	0	5,970	42,297	0	2,495	0	0	306,805	245,383	61,422	0
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	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	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	40,212	3,713	2,887	6,782	0	2,494	3,288	0	21,048	16,838	4,210	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	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	40,212	3,713	2,887	6,782	0	2,494	3,288	0	21,048	16,838	4,210	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	18,167	0	0	0	0	0	0	0	18,167	9,084	9,083	0
3-B RESIDENTIAL SERVICE - DEPENDENT	426	0	0	82	0	0	0	0	344	206	138	0
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)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	18,593	0	0	82	0	0	0	0	18,511	9,290	9,221	0
ADMINISTRATION	44,606	0	0	6,223	0	0	0	0	37,866	22,720	15,146	0
TOTAL REVENUES	464,267	3,713	8,857	55,384	0	4,989	6,577	0	384,230	294,231	89,999	0

SULLIVAN 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												
1-A ADOPTION SERVICE	1,021	314		171	0	0	1,506	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	18,620	0	0	0	18,620	0	3	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	9,125	0	0	0	9,125	0	1	0	0	0
1-D COUNSELING - DEPENDENT	0	0						0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0						0	0	0	0	0
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	38,758	18,252		9,008	0	0	66,018	249	0	0	0	0
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	30,204	9,538		11,416	5,000	0	56,158	24	1,173	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	85,586	41,669		26,141	0	0	153,396	302	0	0	0	0
1-O SERVICE PLANNING	31,257	14,337		9,391	0	0	54,985	326	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					1,048		1,048	0	5	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	186,826	84,110	27,745	56,127	6,048	0	360,856					0
Number of Children receiving only NON-PURCHASED IN-Home Services 161												
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	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	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	9,393	4,603	0	11,833	14,383	0	40,212	281	5	0	0	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	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	9,393	4,603	0	11,833	14,383	0	40,212	281	5	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	18,167	0	18,167	63	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	254	73	0	99	0	0	426	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	254	73	0	99	18,167	0	18,593	63	1	0	0	0
4 ADMINISTRATION	15,444	5,753	0	23,409	0	0	44,606					0
5 TOTAL EXPENDITURES	211,917	94,539	27,745	91,468	38,598	0	464,267					0
County Indirect Costs = \$ 7,424												

**SULLIVAN 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	\$ 1,506	\$ 0	\$ 1,506
Adoption Assistance	18,620	0	18,620
Subsidized Permanent Legal Custodianship	9,125	0	9,125
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	66,018	0	66,018
Life Skills	0	0	0
Protective Service - Child Abuse	56,158	0	56,158
Protective Service - General	153,396	0	153,396
Service Planning	54,985	0	54,985
Juvenile Act Proceedings	1,048	0	1,048
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	0	0	0
Foster Family	40,212	0	40,212
Supervised Independent Living	0	0	0
Juvenile Detention Service	18,167	0	18,167
Residential Service	426	0	426
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	44,606	0	44,606
Combined Total Expense	<u>464,267</u>	<u>0</u>	<u>464,267</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 464,267</u>	<u>\$ 0</u>	<u>\$ 464,267</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 211,917	\$ 0	\$ 211,917
Employee Benefits	94,539	0	94,539
Subsidies	27,745	0	27,745
Operating	91,468	0	91,468
Purchased Services	38,598	0	38,598
Fixed Assets	0	0	0
Combined Total Expense	<u>464,267</u>	<u>0</u>	<u>464,267</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 464,267</u>	<u>\$ 0</u>	<u>\$ 464,267</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**SULLIVAN 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		\$	449,017
Supplemental Act 148			<u>0</u>
Total State Allocation			449,017
State Share (CY348) ²	\$		341,688
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	341,688
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	341,688
Actual Act 148 Revenues Received ⁴			<u>341,688</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.

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
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	
IN-HOME												
I-A ADOPTION SERVICE	1,095	0		9	0		0	0	1,086	0	0	0
I-B ADOPTION ASSISTANCE	14,640	0	3,868	0			0	0	10,772	8,618	2,154	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	9,150	0	0	0	0		0	0	9,150	7,320	1,830	0
I-D COUNSELING - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-F DAY CARE	0	0		0	0		0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	85,394	0		709	0		0	0	84,685	67,748	16,937	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	55,210	0		413	0	4,989	0	0	49,808	39,846	9,962	0
I-N PROTECTIVE SERVICE - GENERAL	142,122	0		1,170	0	0	0	0	140,952	112,762	28,190	0
I-O SERVICE PLANNING	51,718	0		375	0	6,577	0	0	44,766	35,813	8,953	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	359,329	0	3,868	2,676	0	4,989	6,577	0	341,219	273,193	68,026	0
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	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	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	5,510	97	0	44	0	0	0	0	5,369	4,295	1,074	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	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	5,510	97	0	44	0	0	0	0	5,369	4,295	1,074	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	26,750	780	0	5	0	0	0	0	25,970	12,985	12,985	0
3-B RESIDENTIAL SERVICE - DEPENDENT	536	0	0	0	0	0	0	0	531	319	212	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	30,284	0	0	0	0	0	0	0	30,284	18,170	12,114	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	57,570	780	0	5	0	0	0	0	56,785	31,474	25,311	0
4 ADMINISTRATION	55,485	0		451		0	0	490	54,544	32,726	21,818	0
TOTAL REVENUES	477,894	877	3,868	3,176	0	4,989	6,577	490	457,917	341,688	116,229	0

SULLIVAN 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												
I-A ADOPTION SERVICE	778	233		84	0	0	1,095	1	0	0	0	0
I-B ADOPTION ASSISTANCE	0	14,640		0	0	0	14,640	0	2	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	9,150	0	0	0	9,150	0	1	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	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	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOME MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	54,678	24,872		5,844	0	0	85,394	335	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	32,794	10,062		7,004	5,350	0	55,210	69	840	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	88,067	37,146		16,909	0	0	142,122	361	0	0	0	0
I-O SERVICE PLANNING	33,502	13,456		4,760	0	0	51,718	430	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0	0	0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
I-R SUB-TOTAL IN-HOME	209,819	85,769	23,790	34,601	5,350	0	359,329					0
Number of Children receiving only NON-PURCHASED IN-Home Services: 207												
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	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	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	2,978	1,187		1,345	0	0	5,510	0	0	0	0	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	0	0	0	0	0	0	0	0	0
2-K SUB-TOTAL CBP	2,978	1,187	0	1,345	0	0	5,510	0	0	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	26,750	0	26,750	107	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	382	154		0	0	0	536	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	30,284	0	30,284	152	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUB-TOTAL INSTITUTIONAL	382	154	0	0	57,034	0	57,570	259	3	0	0	0
4 ADMINISTRATION	19,436	7,436	0	28,613	0	0	55,485					0
5 TOTAL EXPENDITURES	232,615	94,546	23,790	64,559	62,384	0	477,894					0
County Indirect Costs = \$ 11,887												

**SULLIVAN 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	\$ 1,095	\$ 0	\$ 1,095
Adoption Assistance	14,640	0	14,640
Subsidized Permanent Legal Custodianship	9,150	0	9,150
Counseling	0	0	0
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	85,394	0	85,394
Life Skills	0	0	0
Protective Service - Child Abuse	55,210	0	55,210
Protective Service - General	142,122	0	142,122
Service Planning	51,718	0	51,718
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	0	0	0
Foster Family	5,510	0	5,510
Supervised Independent Living	0	0	0
Juvenile Detention Service	26,750	0	26,750
Residential Service	30,820	0	30,820
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	55,485	0	55,485
Combined Total Expense	<u>477,894</u>	<u>0</u>	<u>477,894</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 477,894</u>	<u>\$ 0</u>	<u>\$ 477,894</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 232,615	\$ 0	\$ 232,615
Employee Benefits	94,546	0	94,546
Subsidies	23,790	0	23,790
Operating	64,559	0	64,559
Purchased Services	62,384	0	62,384
Fixed Assets	0	0	0
Combined Total Expense	<u>477,894</u>	<u>0</u>	<u>477,894</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 477,894</u>	<u>\$ 0</u>	<u>\$ 477,894</u>

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – The Sullivan County Children and Youth Agency Should Implement and Document Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Condition: During the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Sullivan County Children and Youth Agency (agency) paid contracted Fee-for-Service and Program-Funded In-Home Purchased Service providers¹ (providers) a total of \$25,472² for services rendered directly to at-risk children and their families. We evaluated the agency's internal control procedures over expenditures for all In-Home Purchased Services by selecting a provider that accounted for \$20,000 (approximately 79%) of the agency's total reported In-Home Purchased Services expenditures for our engagement scope period. Agency management informed us this provider was contracted as a Program-Funded In-Home Purchased Service provider and was the only Program-Funded provider contracted by the agency during our engagement scope period. However, the annual executed contract with this provider lacked information required by Act 148 regulations for Program-Funded providers' executed contracts, including a budget and fiscal statement detailing how invoiced fees or costs are to be determined. Furthermore, we found that this contract lacked standardized language included in the executed contracts between other C&Y agencies and their contracted Program-Funded providers which require invoiced costs to be based on these types of providers' monthly operating costs.

The terms of this agency's executed contract with this Program-Funded provider called for the provider to invoice the agency for up to \$1,250 each quarter for providing Community Child Abuse Prevention Education seminars. The agency provided our auditors with this provider's corresponding 2015-2016 quarterly invoices, and we determined that this provider invoiced the agency exactly \$1,250 for each quarter of this fiscal year. While the provider's submitted invoices detailed the presentation date for each invoiced seminar, length of time of each seminar, the number of children in attendance, participant description, seminar topic, and seminar presentation site, the provider did not provide any evidence substantiating the number

¹ Agency management stated that 9 providers were utilized during the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years. Due to the amount of time it would have taken, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$31,701 during the noted engagement scope period.

² When evaluating the agency's internal control procedures over its invoice review and approval process, we excluded Juvenile Act Proceedings costs totaling \$6,229 from the \$31,701 total the agency paid to contracted In-Home Purchased Service providers during our engagement scope period because, due to the nature of these costs, they are not subject to the same risks as costs invoiced by In-Home Purchased Service Providers rendering services directly to at-risk children and their families.

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of listed attendees' actual attendance (such as a participants' sign-in sheets). For each of the four 2015-2016 quarterly invoices we reviewed, the provider billed, and the agency paid, the maximum amount. Furthermore, the contract does not require the performance of a minimum number of presentations in a quarter or require a minimum number of children to be in attendance at each seminar. We also found that the number of invoiced seminars and the number of children listed on the invoices as being in attendance varied significantly each quarter. We further determined that this provider also invoiced the agency exactly \$1,250 for each quarter of the four quarters of the remaining three fiscal years (2012-2013 through 2014-2015) included in our current engagement scope period.

While agency management stated that agency staff performed procedures to reduce the risk of paying overbillings or fraudulent billings included on invoices submitted by these providers, agency management had not implemented formal policy documenting these procedures or maintained evidence substantiating the performance of these procedures and corresponding results related to reducing this risk.

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

Section 3140.21. Reimbursement for Services. General. "(a) Under section 704.1 of the [Human Services] (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the [Human Services] Code (62 P.S. § 709.3)."

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report. This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).*

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions. Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.*

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- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* "...the county executive officers shall be responsible for the effective execution of each purchase of service agreement..."
- *Section 3170.91. County Responsibility.* "The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program."
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* "County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed..."
- *Section 3170.93(e)(2). Service contracts or agreements.* "Contracts or agreements between the county and a program-funded provider shall contain the following additional components:
 - (i) Provisions for budget modification or amendment.
 - (ii) Property title rights for fixed assets purchased or materials, plans or procedures developed through the agreement.
 - (iii) A budget and fiscal statement of how fees or costs were determined.
 - (iv) Provision for the procurement of fixed assets."

Cause: Agency management stated that for the In-Home Purchased Services provider cited above, invoices are reviewed by the agency director to ensure the details of the listed seminars adhere to the contract requirements; the agency director speaks to provider employees at least monthly regarding upcoming seminars and status; and school personnel report to the agency about the seminars. However, we concluded that the performance of these procedures alone does not provide reasonable assurance that invoiced In-Home Purchased Services were actually provided and provided in adherence to the executed contract terms.

Furthermore, agency management failed to document the control procedures they stated were being performed in formal policy or maintain evidence of the performance of these procedures.

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Finally, management agency stated they were not aware that DHS Act 148 regulations require executed Program-Funded contracts to include a budget and fiscal statement of how fees or costs are to be determined or that costs invoiced by Program-Funded Providers are to be based on these providers' operating costs.

Effect: The agency's lack of implemented internal control policies and procedures designed to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service Providers and failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided, and if provided, provided in adherence to executed contract terms, increases agency management's risk of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

Furthermore, executed contracts with Program-Funded In-Home Purchased Service Providers allowing for billings up to a maximum amount without requiring corresponding performance thresholds increases the agency's risk of paying top dollar for minimal services, or paying for services that were not actually provided, because such providers are permitted to invoice maximum contracted amounts without being required to provide substantiation evidencing that invoiced services were actually provided as invoiced.

Recommendation: We recommend that agency management develop and implement internal control procedures specifically designed to reduce its risk of paying overbillings and fraudulent billings submitted by In-Home Purchased Service providers. We further recommend that agency management ensure that such policies and procedures are adequate to obtain reasonable assurance that the services invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific internal control procedures, including fiscal-related In-Home monitoring procedures, that must be performed, to reduce the agency's risk of paying overbillings or fraudulent billings by In-Home Purchased Services providers. The implemented fiscal-related monitoring procedures must be sufficient to assess the validity of the operating costs invoiced by Program-Funded In-Home Purchased Services providers.

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- Performance of on-site fiscal-related monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity of operating costs invoiced by Program-Funded providers, and that related services were actually provided according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.³
- Ensuring that agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's invoice review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms and to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services Providers going undetected.

Additionally, we recommend that agency management strengthen its internal control procedures by strengthening its executed contracts with the cited Program-Funded In-Home Purchased Services provider, and any future contracted Program-Funded In-Home Purchased Services providers, by ensuring contract terms adhere to Act 148 regulations requirements and avoiding contract terms that allow billings up to a maximum amount without requiring corresponding performance thresholds.

Agency Management Response: Sullivan County Children & Youth Services does ensure that In-Home Purchased Service invoices are correct and not billed fraudulently. The county acknowledges that currently there are no written policies and procedures, but the agency is composing a formal policy and a form for provider(s) to have consumers sign when the in-home provider provides an educational program or service. The provider(s) will submit these verification forms with future invoices.

³ For any Fee-for-Service providers, fiscal-related monitoring should include substantiation of these providers' units of service invoiced to the agency.

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The cited provider has been contacted and our current contract will be amended with the additional Act 148 requirements. In reviewing the services delivered for the contracted funding, it appears the provider is definitely not charging their actual costs, but appears to be underfunded by our contract.

Auditor's Conclusion: While the agency director performs a review of submitted invoices to ensure that the seminars described on these invoices adhere to executed contract terms and speaks to provider employees and school personnel regarding the provision of these seminars, as stated in the body of our finding, we concluded that the performance of these procedures alone does not provide reasonable assurance that the detailed seminars were actually provided, or provided for the number of children listed as being in attendance on the submitted invoices. Therefore, this finding will stand as presented.

We commend Sullivan County Children and Youth Services management on their efforts in developing formal policy and a verification form for contracted In-Home Provider(s) to use to obtain the signatures of educational programs or services attendees to evidence the provision of the services detailed on submitted invoices. We also commend the agency for taking steps to ensure its executed contracts with Program-Funded In-Home Purchased Services Providers adhere to DHS Act 148 regulations' requirements.

During our next audit of the agency, we will review the corresponding implemented formal policy and the results of the conducted procedures to determine whether appropriate evidence exists to provide reasonable assurance that related invoiced, and paid for, In-Home services were actually provided, and if provided, provided in adherence to DHS regulations and executed key contract terms. Furthermore, we will review the agency's executed contracts with Program-Funded In-Home Purchased Services Providers to determine whether the contracts adhere to the requirements specified in DHS' Act 148 regulations and whether contract terms allowing billings up to a maximum amount also include provisions detailing corresponding performance thresholds to be met in an effort to reduce the agency's risk of paying top dollar for minimal services, or paying for services that were not actually provided as invoiced.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

SULLIVAN COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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 (CPSL)

The Child Protective Services Law⁴ (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).⁵ 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,⁶ 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 Sullivan County Children and Youth Agency provided in-home and placement services to 191 children residing within the County during the 2016-2017 fiscal year.

⁴ Please note that the CPSL was extensively amended during the period of 2013-2015 with 24 pieces of child protection legislation, as well as one additional piece of legislation enacted in 2016. The Commonwealth’s Keep Kids Safe website states that the amendments enacted are “changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution, and judicial handling of child abuse and neglect cases. The new laws expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm>, accessed August 21, 2018.

⁵ 23 Pa.C.S. §§ 6344 and 6344.2.

⁶ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

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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 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.⁷

Contracted In-Home Preventative Service Providers

For contracted *In-Home Preventative Service providers*,⁸ 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. 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"⁹ in their provider executed contracts. Instead, all C&Y

⁷ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

⁸ 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.

⁹ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) 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.

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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 volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.¹⁰

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 providers¹¹ 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.

¹⁰ 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.

¹¹ This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

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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 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. However, recent amendments to the CPSL extend this time frame from one year to five years.¹² 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

¹² 23 Pa.C.S. § 6344.4.

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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.¹³

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 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.

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)*.

¹³ 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.

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