

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Warren County Children and Youth Agency

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October 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of Warren County  
Warren County Courthouse  
204 Fourth Avenue  
Warren, PA 16365

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 Warren County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2018 to June 30, 2019, July 1, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2019, June 30, 2020, and June 30, 2021.

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

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2018-2019, 2019-2020, and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

- For the **2018-2019 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by increasing agency expenditures by \$912. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$730.
- For the **2019-2020 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- For the **2020-2021 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.

This report includes the following observation.

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

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on September 21, 2022.

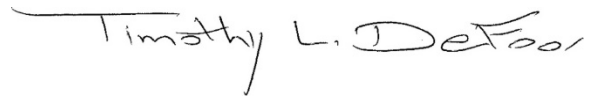
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization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

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

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

Sincerely,

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

Timothy L. DeFoor  
Auditor General  
September 23, 2022

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## BACKGROUND

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

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

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

**SECTION 1**

**AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2018 to JUNE 30, 2019**

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

Approved State Allocation <sup>1</sup>		\$	2,529,943
Supplemental Act 148			<u>0</u>
Total State Allocation			2,529,943
State Share (CY348) <sup>2</sup>	\$		1,826,484
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,826,484
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,826,484
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,825,754</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u>730</u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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



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

A	B	C	D	E	F	G	H	I	J	K
GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	0	4,456	0	0	0	0	0	21,339	21,339	0
02. 90% REIMBURSEMENT	422	1,959	15,157	0	0	0	0	10,297	9,268	1,029
03. 80% REIMBURSEMENT	68,477	521,500	5,202	2,330	0	0	0	1,757,727	1,406,182	351,545
04. 60% REIMBURSEMENT	4,599	134,685	0	44,795	16,252	0	1,357	607,225	364,334	242,891
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	50,720	25,361	25,359
06. TOTAL NET CHILD WELFARE EXPEND.	73,498	662,600	20,359	47,125	16,252	0	1,357	2,447,308	1,826,484	620,824
YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	260							117,226	70,336	46,890
08. NON-REIMBURSABLE EXPENDITURES	0							87	87	
09. TOTAL EXPENDITURES	73,758	662,600	20,359	47,125	16,252	0	1,357	2,564,621	1,896,820	667,801
10. TOTAL TITLE IV-D COLLECTIONS	19,498									
11. TITLE IV-D Collections for IV-E Children	6,305									
12. STATE ACT 148 - line 6	1,826,484									
13. STATE ACT 148 ALLOCATION	2,529,943									
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,826,484									
INVOICE										
AMENDED STATE SHARE (ACT 148)	1,826,484									
ACT 148 AMOUNT RECEIVED	1,825,754									
ADJUSTMENT TO STATE SHARE	730									

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	25,795	0		4,456	0		0	0	0	21,339	21,339	0
1-B ADOPTION ASSISTANCE	285,465	0	130,571	3,548			0	0	0	151,346	121,077	30,269
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH		0	3,555				0	0	0	3,263	2,610	653
1-D COUNSELING - DEPENDENT	220	0		0	0		0	0	0	220	176	44
1-E COUNSELING - DELINQUENT	2,939	0		0	0		0	0	0	2,939	2,351	588
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	76,301	0		13,179	0		0	0	0	63,122	50,498	12,624
1-K LIFE SKILLS - DEPENDENT	380,831	0		65,865	0		0	0	0	314,966	251,973	62,993
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	158,641	0		26,536	0		0	0	0	132,105	105,684	26,421
1-N PROTECTIVE SERVICE - GENERAL	682,450	21,426		114,720	0		0	0	0	546,304	437,043	109,261
1-O SERVICE PLANNING	200,903	0		34,008	5,202		0	0	0	161,693	129,554	32,339
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	34,353	0		0	0		0	0	0	34,353	17,177	17,176
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,854,716	21,426	134,126	262,312	5,202	0	0	0	0	1,431,650	1,139,282	292,368
<b>COMMUNITY BASED PLACEMENT</b>												
TOTAL REIMBURSABLE EXPENDITURES												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	141,447	8,277	49,530	0			0	0	0	83,640	66,912	16,728
2-D COMMUNITY RESIDENTIAL - DELINQUENT	199,342	12,389	20,491	0		2,330	0	0	0	164,132	131,306	32,826
2-E EMERGENCY SHELTER - DEPENDENT	7,785	0	0	0	4,650		0	0	0	3,135	2,822	313
2-F EMERGENCY SHELTER - DELINQUENT	20,050	422	1,959	0	10,507		0	0	0	7,162	6,446	716
2-G FOSTER FAMILY - DEPENDENT	211,123	22,146	22,533	36,964			0	0	0	129,480	103,584	25,896
2-H FOSTER FAMILY - DELINQUENT	8,756	4,239	0	0			0	0	0	4,517	3,614	903
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	588,503	47,473	94,513	36,964	15,157	2,330	0	0	0	392,066	314,684	77,382
<b>INSTITUTIONAL PLACEMENT</b>												
TOTAL REIMBURSABLE EXPENDITURES												
3-A JUVENILE DETENTION SERVICE	16,367	0								16,367	8,184	8,183
3-B RESIDENTIAL SERVICE - DEPENDENT	74,506	0	31,683	0		13,789	0	0	0	29,034	17,420	11,614
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	184,399	3,290	22,469	0		31,006	16,252	0	0	111,382	66,829	44,553
3-D SECURE RES. SERVICE (EXCEPT YDC)	79,621	1,307								78,314	46,988	31,326
3-E YDC SECURE	117,486	260								117,226	70,336	46,890
3-F <b>SUBTOTAL INSTITUTIONAL</b>	472,379	4,857	54,152	0	0	44,795	16,252	0	0	352,323	209,757	142,566
4 <b>ADMINISTRATION</b>	470,387	2		80,533		0	0	0	1,357	388,495	233,097	155,398
5 <b>TOTAL REVENUES</b>	3,385,985	73,728	282,791	379,809	20,359	47,125	16,252	0	1,357	2,564,534	1,896,820	667,714

WARREN 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										12 Program Income related to all Non- Reimbursable	
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.		11 Non-Reim. Purchased Serv/ Subsidies
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	13,035	6,070		6,582	0	108	25,795	8	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	285,465	0	0	0	285,465	0	44	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	6,818	0	0	0	6,818	0	1	0	0	0
I-D COUNSELING - DEPENDENT	0	0		220	0	0	220	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		1,034	1,905	0	2,939	0	15	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 HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	44,992	21,063		10,117	0	129	76,301	755	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	230,066	107,641		39,253	0	3,871	380,831	298	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M LIFE SKILLS - DELINQUENT	85,989	39,603		27,632	5,200	217	158,641	158	13	0	0	0
I-N PROTECTIVE SERVICE - CHILD ABUSE	388,021	179,544		114,018	0	867	682,450	808	0	0	0	0
I-O PROTECTIVE SERVICE - GENERAL	120,917	56,012		23,839	0	135	200,903	260	0	0	0	0
I-P SERVICE PLANNING				3,907	30,446		34,353	0	22	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DEPENDENT												
I-R JUVENILE ACT PROCEEDINGS - DELINQUENT												
<b>SUBTOTAL IN-HOME</b>	883,020	409,933	292,283	226,602	37,551	5,327	1,854,716					
Number of Children receiving only NON-PURCHASED IN-Home Services 987												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	315	141,132	0	141,447	911	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	235	199,107	0	199,342	1,284	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	7,785	0	7,785	50	2	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	20,050	0	20,050	133	8	0	0	0
2-G FOSTER FAMILY - DEPENDENT	46,974	21,877	0	25,014	116,821	509	211,195	3,290	17	0	72	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	761	7,995	0	8,756	289	2	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
<b>SUBTOTAL CBP</b>	46,974	21,877	0	26,325	492,890	509	588,575	5,957	42	0	72	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	16,367	0	16,367	62	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	74,506	0	74,506	326	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/VFC)	0	0	0	216	184,183	0	184,399	782	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	79,621	0	79,621	250	3	0	0	0
3-E YDC SECURE	0	0	0	0	117,486	0	117,486	214	1	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	216	472,163	0	472,379	1,634	13	0	0	0
<b>4 ADMINISTRATION</b>	255,272	118,455	0	93,081	2,500	1,094	470,402		15	0	0	0
<b>TOTAL EXPENDITURES</b>	1,185,266	550,265	292,283	346,224	1,005,104	6,930	3,886,072		15	72		0
County Indirect Costs = \$ 9,634												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 25,795	\$ 0	\$ 25,795
Adoption Assistance	284,553	912	285,465
Subsidized Permanent Legal Custodianship	6,818	0	6,818
Counseling	3,159	0	3,159
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	76,301	0	76,301
Life Skills	380,831	0	380,831
Protective Service - Child Abuse	158,641	0	158,641
Protective Service - General	682,450	0	682,450
Service Planning	200,903	0	200,903
Juvenile Act Proceedings	34,353	0	34,353
Alternative Treatment	0	0	0
Community Residential	340,789	0	340,789
Emergency Shelter	27,835	0	27,835
Foster Family	219,951	0	219,951
Supervised Independent Living	0	0	0
Juvenile Detention Service	16,367	0	16,367
Residential Service	258,905	0	258,905
Secure Residential Service (Except YDC)	79,621	0	79,621
YDC Secure	117,486	0	117,486
Administration	470,402	0	470,402
Combined Total Expense	<u>3,385,160</u>	<u>912</u>	<u>3,386,072</u>
Less Non-reimbursables	<u>87</u>	<u>0</u>	<u>87</u>
Total Net Expense	<u>\$ 3,385,073</u>	<u>\$ 912</u>	<u>\$ 3,385,985</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,185,266	\$ 0	\$ 1,185,266
Employee Benefits	550,265	0	550,265
Subsidies	291,371	912	292,283
Operating	346,224	0	346,224
Purchased Services	1,005,104	0	1,005,104
Fixed Assets	6,930	0	6,930
Combined Total Expense	<u>3,385,160</u>	<u>912</u>	<u>3,386,072</u>
Less Non-reimbursables	<u>87</u>	<u>0</u>	<u>87</u>
Total Net Expense	<u>\$ 3,385,073</u>	<u>\$ 912</u>	<u>\$ 3,385,985</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
Cy-370	1-B	3	1	<p style="text-align: center;">CY370 Adjustment</p> <p>Adoption Assistance - Subsidies</p> <p>To increase expenditures by \$912 to include expenditures not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 284,553	\$ 912	\$ 285,465

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**WARREN COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	2,344,983
Supplemental Act 148		<u>0</u>
Total State Allocation		2,344,983
State Share (CY348) <sup>2</sup>	\$	1,981,142
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,981,142
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	1,981,142
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,981,142</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 AMENDED CY3-48  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	19,906	160	3,021	0	0	0	0	0	16,725	16,725	0
02. 90% REIMBURSEMENT	28,131	0	0	14,096	0	0	0	0	14,035	12,632	1,403
03. 80% REIMBURSEMENT	2,213,266	59,408	440,005	6,263	0	0	0	0	1,707,590	1,366,072	341,518
04. 60% REIMBURSEMENT	1,111,696	4,955	154,603	0	47,125	16,252	0	1,423	887,338	532,403	354,935
05. 50% REIMBURSEMENT	106,620	0	0	0	0	0	0	0	106,620	53,310	53,310
06. TOTAL NET CHILD WELFARE EXPEND.	3,479,619	64,523	597,629	20,359	47,125	16,252	0	1,423	2,732,308	1,981,142	751,166
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	86,688	3,244							83,444	50,066	33,378
08. NON-REIMBURSABLE EXPENDITURES	10	0							10		10
09. TOTAL EXPENDITURES	3,566,317	67,767	597,629	20,359	47,125	16,252	0	1,423	2,815,762	2,031,208	784,554
10. TOTAL TITLE IV-D COLLECTIONS	12,360										
11. TITLE IV-D Collections for IV-E Children	4,517										
12. STATE ACT 148 - line 6	1,981,142										
13. STATE ACT 148 ALLOCATION	2,344,983										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,981,142										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,981,142										
ACT 148 AMOUNT RECEIVED	1,981,142										
ADJUSTMENT TO STATE SHARE	0										



WARREN COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 AMENDED CY 370A  
 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 V-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	19,906	160		3,021						16,725	16,725	0
1-B ADOPTION ASSISTANCE	250,029	0	120,651	2,404						126,974	101,579	25,395
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	6,837	0	3,783							3,054	2,443	611
1-D COUNSELING - DEPENDENT	15,836	0								15,836	12,669	3,167
1-E COUNSELING - DELINQUENT	26,522	0								26,522	21,218	5,304
1-F DAY CARE	0	0								0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0								0	0	0
1-I HOMEMAKER SERVICE	0	0								0	0	0
1-J INTAKE & REFERRAL	68,158	0		10,375						57,783	46,226	11,557
1-K LIFE SKILLS - DEPENDENT	377,824	0		57,423						320,401	256,321	64,080
1-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	208,212	0		30,637						177,575	142,060	35,515
1-N PROTECTIVE SERVICE - GENERAL	744,189	27,501		108,507						608,181	486,545	121,636
1-O SERVICE PLANNING	135,116	0		19,619	6,263					109,234	87,387	21,847
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	36,172	0								36,172	18,086	18,086
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,888,801	27,661	124,434	231,986	6,263	0	0	0	0	1,498,457	1,191,259	307,198
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	26,959	528	270	3,850						22,311	17,849	4,462
2-D COMMUNITY RESIDENTIAL - DELINQUENT	93,574	5,946	20,682	8,737						58,209	46,567	11,642
2-E EMERGENCY SHELTER - DEPENDENT	10,595	0			4,960					5,635	5,072	563
2-F EMERGENCY SHELTER - DELINQUENT	17,536	0			9,136					8,400	7,560	840
2-G FOSTER FAMILY - DEPENDENT	241,757	25,433	19,652	28,967						167,705	134,164	33,541
2-H FOSTER FAMILY - DELINQUENT	5,703	0	1,037	22						4,644	3,715	929
2-I KINSHIP CARE - DEPENDENT	12,550	0	3,389							9,161	7,329	1,832
2-J KINSHIP CARE - DELINQUENT	0	0								0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-M <b>SUBTOTAL CBP</b>	408,674	31,907	45,030	41,576	14,096	0	0	0	0	276,065	222,256	53,809
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	70,448	0								70,448	35,224	35,224
3-B RESIDENTIAL SERVICE - DEPENDENT	84,419	0	33,479	4,393		15,127				31,420	18,852	12,568
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	264,511	4,474	34,530	4,889	31,998	16,252				172,368	103,421	68,947
3-D SECURE RES. SERVICE (EXCEPT YDC)	254,191	0								254,191	152,515	101,676
3-E YDC SECURE	86,688	3,244								83,444	50,066	33,378
3-F <b>SUBTOTAL INSTITUTIONAL</b>	760,257	7,718	68,009	9,282	0	47,125	16,252	0	0	611,871	360,078	251,793
4 <b>ADMINISTRATION</b>	508,575	481		77,312		0	0	0	1,423	429,359	257,615	171,744
5 <b>TOTAL REVENUES</b>	3,566,307	67,767	237,473	360,156	20,359	47,125	16,252	0	1,423	2,815,752	2,031,208	784,544

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PSSub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	9,277	4,617		5,471	0	541	19,906	7	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	250,029	0	0	0	250,029	0	39	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	6,837	0	0	0	6,837	0	1	0	0	0
I-D COUNSELING - DEPENDENT	0	0		660	15,176	0	15,836	0	3	0	0	0
I-E COUNSELING - DELINQUENT	0	0		584	25,938	0	26,522	0	19	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 HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	38,520	19,792		9,396	0	450	68,158	469	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	222,625	117,683		34,471	0	3,045	377,824	277	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	111,555	57,484		31,654	6,000	1,519	208,212	113	14	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	414,466	214,559		111,320	0	3,844	744,189	602	0	0	0	0
I-O SERVICE PLANNING	75,615	39,285		19,748	0	468	135,116	246	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				2,721	33,451	0	36,172	0	32	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT												
I-R <b>SUBTOTAL IN-HOME</b>	872,058	453,420	256,866	216,025	80,565	9,867	1,888,801					
	Number of Children receiving only NON-PURCHASED IN-Home Services = 740											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	26,959	0	26,959	164	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	93,574	0	93,574	605	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	10,595	0	10,595	63	4	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	17,536	0	17,536	115	5	0	0	0
2-G FOSTER FAMILY - DEPENDENT	48,040	25,124	0	25,896	142,439	258	241,757	5,053	24	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	299	5,404	0	5,703	189	3	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	57	12,493	0	12,550	631	7	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	48,040	25,124	0	26,252	309,000	258	408,674	6,820	53	0	0	0
<b>ADMINISTRATION</b>	272,750	142,782	0	89,727	0	3,326	508,585			10	0	0
<b>TOTAL EXPENDITURES</b>	1,192,848	621,326	256,866	332,032	1,149,794	13,451	3,566,317			10	0	0
	County Indirect Costs = \$ 11,965											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 19,906	\$ 0	\$ 19,906
Adoption Assistance	250,029	0	250,029
Subsidized Permanent Legal Custodianship	6,837	0	6,837
Counseling	42,358	0	42,358
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	68,158	0	68,158
Life Skills	377,824	0	377,824
Protective Service - Child Abuse	208,212	0	208,212
Protective Service - General	744,189	0	744,189
Service Planning	135,116	0	135,116
Juvenile Act Proceedings	36,172	0	36,172
Alternative Treatment	0	0	0
Community Residential	120,533	0	120,533
Emergency Shelter	28,131	0	28,131
Foster Family	247,460	0	247,460
Kinship Care	12,550	0	12,550
Supervised Independent Living	0	0	0
Juvenile Detention Service	70,448	0	70,448
Residential Service	348,930	0	348,930
Secure Residential Service (Except YDC)	254,191	0	254,191
YDC Secure	86,688	0	86,688
Administration	<u>508,585</u>	<u>0</u>	<u>508,585</u>
Combined Total Expense	3,566,317	0	3,566,317
Less Non-reimbursables	<u>10</u>	<u>0</u>	<u>10</u>
Total Net Expense	<u>\$ 3,566,307</u>	<u>\$ 0</u>	<u>\$ 3,566,307</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,192,848	\$ 0	\$ 1,192,848
Employee Benefits	621,326	0	621,326
Subsidies	256,866	0	256,866
Operating	332,032	0	332,032
Purchased Services	1,149,794	0	1,149,794
Fixed Assets	<u>13,451</u>	<u>0</u>	<u>13,451</u>
Combined Total Expense	3,566,317	0	3,566,317
Less Non-reimbursables	<u>10</u>	<u>0</u>	<u>10</u>
Total Net Expense	<u>\$ 3,566,307</u>	<u>\$ 0</u>	<u>\$ 3,566,307</u>

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**WARREN COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	2,269,593
Supplemental Act 148			<u>0</u>
Total State Allocation			2,269,593
State Share (CY348) <sup>2</sup>	\$		1,984,970
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,984,970
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,984,970
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,984,970</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

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

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Family First	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	Transitions Act	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	14,269	2,580	1,627	0	0	0	0	0	10,062	10,062	0
02. 90% REIMBURSEMENT	45,137	748	11,998	18,149	0	0	0	0	14,242	12,818	1,424
03. 80% REIMBURSEMENT	2,343,065	62,783	452,889	2,210	0	0	0	0	1,825,183	1,460,149	365,034
04. 60% REIMBURSEMENT	993,204	4,112	118,628	0	47,125	16,252	0	1,980	805,107	483,065	322,042
05. 50% REIMBURSEMENT	37,752	0	0	0	0	0	0	0	37,752	18,876	18,876
06. TOTAL NET CHILD WELFARE EXPEND.	3,433,427	70,223	585,142	20,359	47,125	16,252	0	1,980	2,692,346	1,984,970	707,376

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	174,524	11,475							163,049	97,829	65,220

08. NON-REIMBURSABLE EXPENDITURES	1	0							1		1
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09. TOTAL EXPENDITURES	3,607,952	81,698	585,142	20,359	47,125	16,252	0	1,980	2,855,396	2,082,799	772,597
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10. TOTAL TITLE IV-D COLLECTIONS 18,911

11. TITLE IV-D Collections for IV-E Children 9,574

12. STATE ACT 148 - line 6 1,984,970

13. STATE ACT 148 ALLOCATION 2,269,593

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,984,970

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,984,970										
ACT 148 AMOUNT RECEIVED	1,984,970										
ADJUSTMENT TO STATE SHARE	0										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transitions Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>N-HOME</b>												
I-A ADOPTION SERVICE	14,269	2,580		1,627						10,062		0
I-B ADOPTION ASSISTANCE	225,557	0	115,726	3,276						106,555	85,244	21,311
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	6,818	0	3,983							2,835	2,268	567
I-D COUNSELING - DEPENDENT	660	0								660	528	132
I-E COUNSELING - DELINQUENT	4,712	0								4,712	3,770	942
I-F DAY CARE	0	0								0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0								0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0								0	0	0
I-I HOMEMAKER SERVICE	0	0								0	0	0
I-J INTAKE & REFERRAL	68,697	4,402		8,999						55,296	44,237	11,059
I-K LIFE SKILLS - DEPENDENT	425,102	404		59,318						365,380	292,304	73,076
I-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	180,184	0		24,384						155,800	124,640	31,160
I-N PROTECTIVE SERVICE - GENERAL	748,966	18,234		101,740						628,992	503,194	125,798
I-O SERVICE PLANNING	133,216	0		18,249	2,210					112,757	90,206	22,551
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	36,952	0								36,952	18,476	18,476
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	800	0								800	400	400
<b>I-R SUBTOTAL IN-HOME</b>	<b>1,845,933</b>	<b>25,620</b>	<b>119,709</b>	<b>217,593</b>	<b>2,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,480,801</b>	<b>1,175,329</b>	<b>305,472</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	79,852	691	4,898	5,626						68,637	54,910	13,727
2-D COMMUNITY RESIDENTIAL - DELINQUENT	95,286	2,395	12,431	2,768						77,692	62,154	15,538
2-E EMERGENCY SHELTER - DEPENDENT	18,225	0	4,113	747	9,690					3,675	3,308	367
2-F EMERGENCY SHELTER - DELINQUENT	26,912	748	6,040	1,098	8,459					10,567	9,510	1,057
2-G FOSTER FAMILY - DEPENDENT	305,821	25,797	40,011	34,627						205,386	164,309	41,077
2-H FOSTER FAMILY - DELINQUENT	23,373	9,476	0	20						13,877	11,102	2,775
2-I KINSHIP CARE - DEPENDENT	44,821	1,384	16,833							26,604	21,283	5,321
2-J KINSHIP CARE - DELINQUENT	0	0								0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
<b>2-M SUBTOTAL CBP</b>	<b>594,290</b>	<b>40,491</b>	<b>84,326</b>	<b>44,886</b>	<b>18,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>406,438</b>	<b>326,576</b>	<b>79,862</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	103,872	0	35,857	7,777			24,865			35,373	21,224	14,149
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	147,057	1,435	5,206	1,176			22,260			100,728	60,437	40,291
3-D SECURE RES. SERVICE (EXCEPT YDC)	251,532	2,482								249,050	149,430	99,620
3-E YDC SECURE	174,524	11,475								163,049	97,829	65,220
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>676,985</b>	<b>15,392</b>	<b>41,063</b>	<b>8,953</b>	<b>0</b>	<b>47,125</b>	<b>16,252</b>	<b>0</b>	<b>0</b>	<b>548,200</b>	<b>328,920</b>	<b>219,280</b>
<b>4 ADMINISTRATION</b>	<b>490,743</b>	<b>195</b>		<b>68,612</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,980</b>	<b>419,956</b>	<b>251,974</b>	<b>167,982</b>
<b>5 TOTAL REVENUES</b>	<b>3,607,951</b>	<b>81,698</b>	<b>245,098</b>	<b>340,044</b>	<b>20,359</b>	<b>47,125</b>	<b>16,252</b>	<b>0</b>	<b>1,980</b>	<b>2,855,395</b>	<b>2,082,799</b>	<b>772,596</b>

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	6,623	3,312		4,283	0	51	14,269	9	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	22,557	0	0	0	22,557	0	37	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	6,818	0	0	0	6,818	0	1	0	0	0
I-D COUNSELING - DEPENDENT	0	0		660	0	0	660	0	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		911	3,801	0	4,712	0	13	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 HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	38,854	19,468		10,244	0	131	68,697	452	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	254,395	126,653		41,492	0	2,562	425,102	216	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	98,699	49,245		26,836	5,200	204	180,184	118	13	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	441,849	221,327		83,266	0	2,524	748,966	482	0	0	0	0
I-O SERVICE PLANNING	76,508	38,326		18,283	0	99	133,216	194	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				971	35,981		36,952	0	40	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	800	800	0	2	0	0	0
I-R SUBTOTAL IN-HOME	916,928	458,331	232,375	186,946	45,782	5,571	1,845,933					
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	79,852	0	79,852	478	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	95,286	0	95,286	567	7	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	18,225	0	18,225	113	4	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	26,912	0	26,912	169	7	0	0	0
2-G FOSTER FAMILY - DEPENDENT	51,060	25,516	0	21,022	207,015	1,208	305,821	6,720	28	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	372	23,001	0	23,373	507	3	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	44,821	0	44,821	2,203	8	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	51,060	25,516	0	21,394	495,112	1,208	594,290	10,757	62	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	103,872	0	103,872	365	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	60	146,997	0	147,057	584	5	0	0	0
3-D SECURE RES. SER. (EXCEPT YDC)	0	0	0	0	251,532	0	251,532	783	4	0	0	0
3-E YDC SECURE	0	0	0	0	174,524	0	174,524	322	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	60	676,925	0	676,985	2,054	11	0	0	0
4 ADMINISTRATION	268,506	134,169	0	86,436	0	1,633	490,744			1	0	0
5 TOTAL EXPENDITURES	1,236,494	618,016	232,375	294,836	1,217,819	8,412	3,607,952			1	0	0
	County Indirect Costs = \$ 17,677											



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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 14,269	\$ 0	\$ 14,269
Adoption Assistance	225,557	0	225,557
Subsidized Permanent Legal Custodianship	6,818	0	6,818
Counseling	5,372	0	5,372
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	68,697	0	68,697
Life Skills	425,102	0	425,102
Protective Service - Child Abuse	180,184	0	180,184
Protective Service - General	748,966	0	748,966
Service Planning	133,216	0	133,216
Juvenile Act Proceedings	37,752	0	37,752
Alternative Treatment	0	0	0
Community Residential	175,138	0	175,138
Emergency Shelter	45,137	0	45,137
Foster Family	329,194	0	329,194
Kinship Care	44,821	0	44,821
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	250,929	0	250,929
Secure Residential Service (Except YDC)	251,532	0	251,532
YDC Secure	174,524	0	174,524
Administration	490,744	0	490,744
Combined Total Expense	<u>3,607,952</u>	<u>0</u>	<u>3,607,952</u>
Less Non-reimbursables	<u>1</u>	<u>0</u>	<u>1</u>
Total Net Expense	<u>\$ 3,607,951</u>	<u>\$ 0</u>	<u>\$ 3,607,951</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,236,494	\$ 0	\$ 1,236,494
Employee Benefits	618,016	0	618,016
Subsidies	232,375	0	232,375
Operating	294,836	0	294,836
Purchased Services	1,217,819	0	1,217,819
Fixed Assets	8,412	0	8,412
Combined Total Expense	<u>3,607,952</u>	<u>0</u>	<u>3,607,952</u>
Less Non-reimbursables	<u>1</u>	<u>0</u>	<u>1</u>
Total Net Expense	<u>\$ 3,607,951</u>	<u>\$ 0</u>	<u>\$ 3,607,951</u>

## SECTION 4

# CURRENT ENGAGEMENT OBSERVATION

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

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

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

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a

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

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

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

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

**Our 2018 Position Statement Letter**

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

**DHS Corrective Actions Taken**

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

C&Y agencies are required to:

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

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

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

## WARREN COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

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

### **Our Current Position**

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

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.<sup>1</sup>

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

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**Conclusion**

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

**Agency Comment**

Agency management stated that they are following DHS's directives and obtained the clearances for their In-Home Preventative Service providers (contracted providers). They further stated the auditors who conducted Warren County's Single Audit asked for the Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers' (and their respective subcontractors') employees and direct volunteers, and the agency provided the clearances to them.

**Auditor Conclusion**

We note that the observation addresses DHS's policies and procedures rather than the agency's policies and procedures. We appreciate the agency's comment, but we did not perform procedures to validate the agency's procedures related to certifications.

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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

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

WARREN COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

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**The Honorable Megan Snead**  
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Department of Human Services

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