

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

Wayne County Children and Youth Agency

September 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Wayne County
Wayne County Courthouse
925 Court Street
Honesdale, PA 18431

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

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

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

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

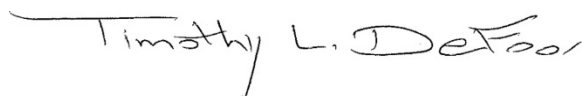
- For the **2019-2020 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment made to the agency's submitted fiscal reports. This adjustment in total affected the agency's Net State Share by decreasing agency expenditures by \$21,459. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$12,910.

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 July 12, 2023.

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.

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

Sincerely,



Timothy L. DeFoor
Auditor General
July 13, 2023

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

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2019 to June 30, 2020	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report	6
Amended Summary of Expense and Expense Adjustments.....	7
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2020 to June 30, 2021	
Amended Computation of Final Net State Share.....	9
Amended CY-348 - Fiscal Summary.....	10
Amended CY-370A - Revenue Report.....	11
Amended CY-370 - Expenditure Report	12
Amended Summary of Expense and Expense Adjustments.....	13
Adjustment Schedule	14
Section 3 – Status of Prior Engagement Finding and Recommendations	16
Report Distribution List	17

BACKGROUND

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

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

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

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

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

Approved State Allocation ¹		\$	3,479,035
Supplemental Act 148			0
Total State Allocation			3,479,035
State Share (CY348) ²	\$		3,407,684
Less: Major Service Category Adjustment			0
Net State Share		\$	3,407,684
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable ³		\$	3,407,684
Actual Act 148 Revenues Received ⁴			3,407,684
Net Amount Due County/(State) ⁵		\$	0

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

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

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

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

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

WAYNE COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 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	8,032	0	1,182	0	0	0	0	0	6,850	6,850	0
02. 90% REIMBURSEMENT	34,423	0	8,907	0	0	0	0	0	25,516	22,964	2,552
03. 80% REIMBURSEMENT	4,361,424	120,537	772,156	73,336	47,549	0	0	0	3,347,846	2,678,276	669,570
04. 60% REIMBURSEMENT	1,547,679	65,502	224,835	0	0	147,988	0	2,102	1,107,252	664,351	442,901
05. 50% REIMBURSEMENT	70,528	42	0	0	0	0	0	0	70,486	35,243	35,243
06. TOTAL NET CHILD WELFARE EXPEND.	6,022,086	186,081	1,007,080	73,336	47,549	147,988	0	2,102	4,557,950	3,407,684	1,150,266
YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	357,072	17,449							339,623	203,774	135,849
08. NON-REIMBURSABLE EXPENDITURES	68,182	0							68,182		
09. TOTAL EXPENDITURES	6,447,340	203,530	1,007,080	73,336	47,549	147,988	0	2,102	4,965,755	3,611,458	1,354,297
10. TOTAL TITLE IV-D COLLECTIONS	92,716										
11. TITLE IV-D Collections for IV-E Children	21,165										
12. STATE ACT 148 - line 6	3,407,684										
13. STATE ACT 148 ALLOCATION	3,479,035										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,407,684										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,407,684										
ACT 148 AMOUNT RECEIVED	3,407,684										
ADJUSTMENT TO STATE SHARE	0										

WAYNE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1 TOTAL REIMBURSABLE EXPENDITURES	2 PROGRAM INCOME	3 TITLE IV-E MAINTENANCE	4 TITLE IV-E ADMIN.	5 TANF	6 TITLE XX	7 TITLE IV-B	8 Child Welfare Demonstration Project Title IV-E	9 MEDICAL ASSISTANCE	10 NET REIMBURSABLE EXPENDITURES	11 STATE ACT 148	12 LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	8,032	0	1,182	0	0	0	0	0	0	6,850	0	0
1-B ADOPTION ASSISTANCE	386,649	0	198,509	2,922	0	0	0	0	0	185,218	148,174	37,044
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	62,777	0	17,137	0	0	0	0	0	0	45,640	36,512	9,128
1-D COUNSELING - DEPENDENT	366,713	0	0	0	69,261	0	0	0	0	297,452	237,962	59,490
1-E COUNSELING - DELINQUENT	100,657	0	0	0	4,075	0	0	0	0	96,582	77,266	19,316
1-F DAY CARE	0	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	0
1-H DAY TREATMENT - DELINQUENT	6,765	0	0	0	0	0	0	0	0	6,765	5,412	1,353
1-I HOMEMAKER SERVICE	370,420	2,026	53,781	0	0	0	0	0	0	314,613	251,690	62,923
1-J INTAKE & REFERRAL	663,709	3,863	94,068	0	0	0	0	0	0	563,778	452,622	113,156
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	138,654	1,984	19,639	0	0	0	0	0	0	117,031	93,625	23,406
1-N PROTECTIVE SERVICE - GENERAL	1,078,168	6,419	156,604	0	0	0	0	0	0	915,145	732,116	183,029
1-O SERVICE PLANNING	31,344	162	4,545	0	0	0	0	0	0	26,637	21,310	5,327
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	67,878	42	0	0	0	0	0	0	0	67,836	33,918	33,918
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,281,766	14,496	215,646	332,741	73,336	0	0	0	0	2,645,547	2,097,457	548,090
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	196,530	5,291	42,867	4,797	0	47,549	0	0	0	95,926	76,741	19,185
2-D COMMUNITY RESIDENTIAL - DELINQUENT	45,205	591	0	0	0	0	0	0	0	44,614	35,691	8,923
2-E EMERGENCY SHELTER - DEPENDENT	34,423	0	8,465	442	0	0	0	0	0	25,516	22,964	2,552
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	655,150	36,848	40,950	75,998	0	0	0	0	0	501,354	401,083	100,271
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	242,798	63,253	40,351	16,251	0	0	0	0	0	122,943	98,354	24,589
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	15,885	0	2,840	897	0	0	0	0	0	12,148	9,718	2,430
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,189,991	106,083	135,473	98,385	0	47,549	0	0	0	802,501	644,551	157,950
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	2,650	0	0	0	0	0	0	0	0	2,650	1,325	1,325
3-B RESIDENTIAL SERVICE - DEPENDENT	492,043	32,520	110,551	18,863	0	0	90,882	0	0	239,227	143,536	95,691
3-C RES. SERVICE - DELINQUENT (NON YDC/MFC)	296,386	21,004	0	0	0	0	57,106	0	0	218,276	130,966	87,310
3-D SECURE RES. SERVICE (EXCEPT YDC)	112,715	10,993	0	0	0	0	0	0	0	101,722	61,033	40,689
3-E YDC SECURE	357,072	17,449	0	0	0	0	0	0	0	339,623	203,774	135,849
3-F SUBTOTAL INSTITUTIONAL	1,260,866	81,966	110,551	18,863	0	0	147,988	0	0	901,498	540,634	360,864
4 ADMINISTRATION	646,535	985	0	95,421	0	0	0	0	2,102	548,027	328,816	219,211
5 TOTAL REVENUES	6,379,158	203,530	461,670	545,410	73,336	47,549	147,988	0	2,102	4,897,573	3,611,458	1,286,115

WAYNE 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 PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	5,430	2,021		581	0	0	8,032	24	0	0	0	0
1-B ADOPTION ASSISTANCE	2,480	1,052	383,058	59	0	0	386,649	41	41	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	0	0	62,777	0	0	0	62,777	8	8	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	366,713	0	366,713	164	164	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	100,657	0	100,657	30	30	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	6,765	0	6,765	1	1	0	0	0
1-I HOMEMAKER SERVICE	223,464	114,210		32,249	0	497	370,420	126	0	0	0	0
1-J INTAKE & REFERRAL	434,246	173,023		51,462	2,768	2,210	663,709	2,140	26	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	82,947	35,996		14,628	4,895	188	138,654	17	3	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	694,451	269,944		106,190	6,245	1,338	1,078,168	135	15	0	0	0
1-O SERVICE PLANNING	19,145	7,653		4,439	0	107	31,344	87	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	67,878		67,878	81	81	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	1,462,163	603,899	445,835	209,608	555,921	4,340	3,281,766					
SUBTOTAL IN-HOME												
Number of Children receiving only NON-PURCHASED In-Home Services												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	5,850	190,680	0	196,530	1,147	10	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	45,205	0	45,205	217	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	2,368	32,055	0	34,423	409	26	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	203,946	67,493	0	65,264	318,066	390	655,159	5,651	43	0	9	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	27,742	216,595	0	244,337	6,147	28	0	1,539	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	15,842	43	0	15,885	366	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	203,946	67,493	0	117,066	802,644	390	1,191,539	13,937	109	0	1,548	0
SUBTOTAL CBP												
ADMINISTRATION	342,101	123,043	0	246,739	0	1,286	713,169			66,634	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	2,650	0	2,650	10	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	4,200	487,843	0	492,043	1,899	10	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	134	296,252	0	296,386	1,270	7	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	112,715	0	112,715	371	4	0	0	0
3-E YDC SECURE	0	0	0	0	357,072	0	357,072	692	4	0	0	0
SUBTOTAL INSTITUTIONAL				4,334	1,256,532	0	1,260,866	4,242	28	0	0	0
TOTAL EXPENDITURES	2,008,210	794,435	445,835	577,747	2,615,097	6,016	6,447,340			66,634	1,548	0
County Indirect Costs = \$ 191,492												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 8,032	\$ 0	\$ 8,032
Adoption Assistance	386,649	0	386,649
Subsidized Permanent Legal Custodianship	62,777	0	62,777
Counseling	467,370	0	467,370
Day Care	0	0	0
Day Treatment	6,765	0	6,765
Homemaker Service	370,420	0	370,420
Intake and Referral	663,709	0	663,709
Life Skills	0	0	0
Protective Service - Child Abuse	138,654	0	138,654
Protective Service - General	1,078,168	0	1,078,168
Service Planning	31,344	0	31,344
Juvenile Act Proceedings	67,878	0	67,878
Alternative Treatment	0	0	0
Community Residential	241,735	0	241,735
Emergency Shelter	34,423	0	34,423
Foster Family	655,159	0	655,159
Kinship Care	244,337	0	244,337
Supervised Independent Living	15,885	0	15,885
Juvenile Detention Service	2,650	0	2,650
Residential Service	788,429	0	788,429
Secure Residential Service (Except YDC)	112,715	0	112,715
YDC Secure	357,072	0	357,072
Administration	713,169	0	713,169
Combined Total Expense	<u>6,447,340</u>	<u>0</u>	<u>6,447,340</u>
Less Non-reimbursables	<u>68,182</u>	<u>0</u>	<u>68,182</u>
Total Net Expense	<u>\$ 6,379,158</u>	<u>\$ 0</u>	<u>\$ 6,379,158</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,008,210	\$ 0	\$ 2,008,210
Employee Benefits	794,435	0	794,435
Subsidies	445,835	0	445,835
Operating	577,747	0	577,747
Purchased Services	2,615,097	0	2,615,097
Fixed Assets	6,016	0	6,016
Combined Total Expense	<u>6,447,340</u>	<u>0</u>	<u>6,447,340</u>
Less Non-reimbursables	<u>68,182</u>	<u>0</u>	<u>68,182</u>
Total Net Expense	<u>\$ 6,379,158</u>	<u>\$ 0</u>	<u>\$ 6,379,158</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

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

Approved State Allocation ¹		\$	3,944,749
Supplemental Act 148			<u>0</u>
Total State Allocation			3,944,749
State Share (CY348) ²	\$		3,537,229
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,537,229
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,537,229
Actual Act 148 Revenues Received ⁴			<u>3,550,139</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(12,910)</u></u>

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	6,741	0	936	0	0	0	0	0	5,805	5,805	0
02. 90% REIMBURSEMENT	35,661	0	6,639	0	0	0	0	0	29,022	26,120	2,902
03. 80% REIMBURSEMENT	4,766,423	162,669	875,197	73,336	47,549	0	0	0	3,607,672	2,886,137	721,535
04. 60% REIMBURSEMENT	1,408,205	36,780	255,228	0	0	147,988	0	3,333	964,876	578,925	385,951
05. 50% REIMBURSEMENT	80,482	0	0	0	0	0	0	0	80,482	40,242	40,240
06. TOTAL NET CHILD WELFARE EXPEND.	6,297,512	199,449	1,138,000	73,336	47,549	147,988	0	3,333	4,687,857	3,537,229	1,150,628

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	98,102	1,449							96,653	57,992	38,661

08. NON-REIMBURSABLE EXPENDITURES	66,527	0							66,527		
-----------------------------------	--------	---	--	--	--	--	--	--	--------	--	--

09. TOTAL EXPENDITURES	6,462,141	200,898	1,138,000	73,336	47,549	147,988	0	3,333	4,851,037	3,595,221	1,255,816
------------------------	-----------	---------	-----------	--------	--------	---------	---	-------	-----------	-----------	-----------

10. TOTAL TITLE IV-D COLLECTIONS 105,885

11. TITLE IV-D Collections for IV-E Children 34,703

12. STATE ACT 148 - line 6 3,537,229

13. STATE ACT 148 ALLOCATION 3,944,749

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,537,229

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,537,229										
ACT 148 AMOUNT RECEIVED	3,550,139										
ADJUSTMENT TO STATE SHARE	(12,910)										

WAYNE 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 Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	6,741	0		936	0			0	0	5,805	0	(0)
1-B ADOPTION ASSISTANCE	415,549	0	226,650	3,125				0	0	185,774	148,619	37,155
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	129,028	0	39,196	2				0	0	89,830	71,864	17,966
1-D COUNSELING - DEPENDENT	376,409	0			73,336			0	0	303,073	242,458	60,615
1-E COUNSELING - DELINQUENT	128,852	0						0	0	128,852	103,082	25,770
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	334,183	399		44,644				0	0	289,140	231,312	57,828
1-J INTAKE & REFERRAL	346,541	882		45,690				0	0	299,969	239,975	59,994
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	216,009	85		28,538				0	0	187,386	149,908	37,478
1-N PROTECTIVE SERVICE - GENERAL	1,489,740	712		195,611				0	0	1,293,417	1,034,734	258,683
1-O SERVICE PLANNING	28,254	85		3,802				0	0	24,367	19,494	4,873
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	61,827	0						0	0	61,827	30,914	30,913
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	26	0						0	0	26	13	13
SUBTOTAL IN-HOME	3,533,159	2,163	265,846	322,348	73,336	0	0	0	0	2,869,466	2,278,178	591,288
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	253,352	18,600	55,866	4,954		47,549		0	0	126,383	101,106	25,277
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	7,076						0	0	(7,076)	(5,661)	(1,415)
2-E EMERGENCY SHELTER - DEPENDENT	35,661	0	3,179	3,460				0	0	29,022	26,120	2,902
2-F EMERGENCY SHELTER - DELINQUENT	0	0						0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	763,572	32,472	60,681	118,804				0	0	551,615	441,292	110,323
2-H FOSTER FAMILY - DELINQUENT	0	0						0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	279,582	102,358	39,287	7,432				0	0	130,505	104,404	26,101
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	5,352	2,521	373	542				0	0	4,437	3,550	887
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M SUBTOTAL CBP	1,337,519	160,506	159,386	135,192	0	47,549	0	0	0	834,886	670,811	164,075
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	18,629	0						Child Welfare Demonstration Project Title IV-E	0	18,629	9,315	9,314
3-B RESIDENTIAL SERVICE - DEPENDENT	430,148	11,298	142,210	17,520			97,302	0	0	161,818	97,091	64,727
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	254,563	22,733					50,686	0	0	181,144	108,686	72,458
3-D SECURE RES. SERVICE (EXCEPT YDC)	28,076	2,521						0	0	25,555	15,333	10,222
3-E YDC SECURE	98,102	1,449						0	0	96,653	57,992	38,661
SUBTOTAL INSTITUTIONAL	829,518	38,001	142,210	17,520	0	147,988	0	0	0	483,799	288,417	195,382
4 ADMINISTRATION	695,418	228		95,498		0	0	0	3,333	596,359	357,815	238,544
5 TOTAL REVENUES	6,395,614	200,898	567,442	570,558	73,336	47,549	147,988	0	3,333	4,784,510	3,593,221	1,189,289

WAYNE 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	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	4,697	1,858		186	0	0	6,741	21	0	0	0	0
I-B ADOPTION ASSISTANCE	1,436	714	413,228	171	0	0	415,549	44	44	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	129,015	13	0	0	129,028	0	13	0	0	0
I-D COUNSELING - DEPENDENT	0	0			376,409	0	376,409	0	146	0	0	0
I-E COUNSELING - DELINQUENT	0	0			128,852	0	128,852	0	20	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 HOME/MAKER SERVICE	192,504	105,773		35,087	0	819	334,183	127	0	0	0	0
I-J INTAKE & REFERRAL	205,197	94,375		40,340	4,816	1,813	346,541	2,090	26	0	0	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	133,789	55,833		20,608	5,005	774	216,009	7	2	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	946,587	386,009		135,719	19,275	2,150	1,489,740	108	39	0	0	0
I-O SERVICE PLANNING	16,979	7,477		3,600	0	198	28,254	76	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					61,827		61,827	0	95	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	1	0	0	0
I-R	1,501,189	652,039	542,243	235,724	596,210	5,754	3,533,159			0	0	0
SUBTOTAL IN-HOME												
	LRNP = Legal Representation for Children in Placement = \$											
	LRNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving any Non-Purchased III Services											
	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	2,876	250,476	0	253,352	1,291	9	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	3,577	32,084	0	35,661	420	20	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	227,263	90,648		58,582	388,419	643	765,555	6,583	35	0	1,983	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	35,428	244,154	0	279,582	7,606	34	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	5,352	0	0	5,352	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	227,263	90,648	0	105,815	915,133	643	1,339,502	15,900	98	0	1,983	0
SUBTOTAL CBP												
	LRNP = Legal Representation for Children in Placement = \$											
	LRNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving any Non-Purchased III Services											
	0											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	18,629	0	18,629	59	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	2,285	490,651	0	492,936	1,396	7	0	62,788	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	366	254,197	0	254,563	872	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	28,076	0	28,076	83	1	0	0	0
3-E YDC - SECURE	0	0	0	0	98,102	0	98,102	181	1	0	0	0
3-F	0	0	0	2,651	889,655	0	892,306	2,591	15	0	62,788	0
SUBTOTAL INSTITUTIONAL												
4 ADMINISTRATION	350,626	139,191	0	206,889	0	468	697,174			0	1,756	0
5	2,079,078	881,878	542,243	551,079	2,400,998	6,865	6,462,141			0	66,527	0
TOTAL EXPENDITURES												
	County Indirect Costs = \$											
	156,209											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 6,738	\$ 3	\$ 6,741
Adoption Assistance	415,549	0	415,549
Subsidized Permanent Legal Custodianship	129,028	0	129,028
Counseling	505,261	0	505,261
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	334,139	44	334,183
Intake and Referral	345,969	572	346,541
Life Skills	0	0	0
Protective Service - Child Abuse	216,056	(47)	216,009
Protective Service - General	1,490,120	(380)	1,489,740
Service Planning	28,257	(3)	28,254
Juvenile Act Proceedings	61,853	0	61,853
Alternative Treatment	0	0	0
Community Residential	253,352	0	253,352
Emergency Shelter	35,661	0	35,661
Foster Family	765,917	(362)	765,555
Kinship Care	279,582	0	279,582
Supervised Independent Living	5,352	0	5,352
Juvenile Detention Service	18,629	0	18,629
Residential Service	747,545	(46)	747,499
Secure Residential Service (Except YDC)	28,076	0	28,076
YDC Secure	98,102	0	98,102
Administration	718,414	(21,241)	697,174
Combined Total Expense	<u>6,483,600</u>	<u>(21,459)</u>	<u>6,462,141</u>
Less Non-reimbursables	<u>66,527</u>	<u>0</u>	<u>66,527</u>
Total Net Expense	<u>\$ 6,417,073</u>	<u>\$ (21,459)</u>	<u>\$ 6,395,614</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,079,078	\$ 0	\$ 2,079,078
Employee Benefits	881,878	0	881,878
Subsidies	542,243	0	542,243
Operating	572,538	(21,459)	551,079
Purchased Services	2,400,998	0	2,400,998
Fixed Assets	6,865	0	6,865
Combined Total Expense	<u>6,483,600</u>	<u>(21,459)</u>	<u>6,462,141</u>
Less Non-reimbursables	<u>66,527</u>	<u>0</u>	<u>66,527</u>
Total Net Expense	<u>\$ 6,417,073</u>	<u>\$ (21,459)</u>	<u>\$ 6,395,614</u>

**WAYNE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370	1-A	4	1	CY-370 Adjustment					
				Adoption Service - Operating	\$ 183	\$ 3	\$ 186		
				Homemaker Service - Operating	\$ 35,043	\$ 44	\$ 35,087		
				Intake & Referral - Operating	\$ 39,768	\$ 572	\$ 40,340		
				Protective Service Child Abuse - Operating	\$ 20,655	\$ (47)	\$ 20,608		
				Protective Service General - Operating	\$ 136,099	\$ (380)	\$ 135,719		
				Service Planning - Operating	\$ 3,603	\$ (3)	\$ 3,600		
				Foster Family (Dependent) - Operating	\$ 58,944	\$ (362)	\$ 58,582		
				Residential Service (Dependent) - Operating	\$ 2,331	\$ (46)	\$ 2,285		
				Administration - Operating	\$ 228,129	\$ (21,241)	\$ 206,889		
				Total Adjustment Amount		\$ (21,459)			
				To decrease expenditures by \$21,459 to include agency revisions made to the expenditure ledger subsequent to the submission of the 4th quarter Act 148 Invoice to Commonwealth DHS.					
Title 55 PA Code, Chapter 3170.95(a)(b)									

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

WAYNE COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

The prior report included the following finding:

Finding – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

In our prior engagement report, covering the July 1, 2017 to June 30, 2019 fiscal years, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

During the conduct of our current engagement, we obtained evidence substantiating that, as of April 1, 2021, the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency’s risk of paying invoices that contain over-billings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency’s fiscal-related monitoring policy stated the agency used a program monitoring tool to complete bi-annual monitoring of each In-Home Purchased Service provider. A random sample of clients were selected for review that included at least one juvenile probation case, if applicable. If a provider offered more than one service, at least one client was reviewed from each service up to three total. This policy further stated that the agency-selected invoices were compared to the respective provider’s supporting documentation such as contact verification forms and case progress notes. Finally, the policy indicates that if discrepancies are found during the invoice to supporting documentation comparison, the agency will contact the provider to resolve the discrepancy.

To assess the sufficiency of these procedures, we requested several monitoring reports and the related supporting documentation and verified the agency obtained sufficient documentation to verify the invoiced number of units.

Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted.

WAYNE COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro
Governor
Commonwealth of Pennsylvania

Ms. Valerie A. Arkoosh, MD, MPH
Secretary
Department of Human Services

Mr. Laval Miller-Wilson
Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Tia Petrovitz
Fiscal Management Specialist 4
Division of County Programs
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Mr. Jim Flanagan
Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA
Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Heather Rudy
Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Wayne County

Ms. Rozalyn Burke
Director
Wayne County Children & Youth Agency

Ms. Susan Schroeder
Fiscal Officer III
Wayne County Children & Youth Agency

Mr. Andrew M. Seder
Chief Clerk
Wayne County

Mr. Michael Burns, CPA
Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker
Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Melanie Retherford
Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Melissa Erazo
Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.