

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

Westmoreland County Children and Youth Agency

July 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Commissioners of Westmoreland County
Courthouse Square Suite 101
Two North Main Street
Greensburg, PA 1561

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 Westmoreland County Children and Youth Agency (agency), legally known as the Westmoreland County Children's Bureau, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2014 to June 30, 2015, July 1, 2015 to June 30, 2016, and July 1, 2016 to June 30, 2017. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2015, June 30, 2016, and June 30, 2017.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Westmoreland County.

Independent Auditor's Report (Continued)

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 2014-2015, 2015-2016, and 2016-2017 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 **2014-2015 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$32,768 and increasing revenue by \$74,275. Based on the application of the state participation rates, the four adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$114,384. All four adjustments are detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 1 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$410,579, increasing nonreimbursable expenditures by \$309,606 and increasing revenue by \$81,966. Based on the application of the state participation rates, the four adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$26,031. All four adjustments are detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 2 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$857,464 and increasing nonreimbursable expenditures by \$268,589. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$332,070. All three adjustments are detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 3 of this report.

In addition, due to the timing of the conduct of our prior engagement, the agency was not able to implement corrective action to comply with the recommendations in the finding included in our prior released engagement report, as detailed in Section 4 of this report. As a result, we concluded that this finding should be reissued as a repeat finding in the current section of our engagement report, as listed below and detailed in Section 5 of this report.

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

¹ The accrual basis of accounting is required by DHS.

Independent Auditor's Report (Continued)

Furthermore, we updated our Child Protective Services Law Observation to include DHS management's current and planned corrective actions in response to our concerns, as listed below and detailed in Section 6 of this report.

Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on May 28, 2019.

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

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Westmoreland County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

June 28, 2019

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Westmoreland County Children and Youth Agency provided in-home and placement services to 7,281 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). Any variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	18,260,025
Supplemental Act 148			<u>0</u>
Total State Allocation			18,260,025
State Share (CY348) ²	\$		16,130,438
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	16,130,438
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	16,130,438
Actual Act 148 Revenues Received ⁴			<u>16,244,822</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(114,384)</u></u>

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

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

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

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

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

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

A	B	C	D	E	F	G	H	I	J	K
GRAND 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	31,826	0	0	0	0	0	153,663	153,663	0
02. 90% REIMBURSEMENT	10,926	9,285	0	0	0	0	0	263,452	237,107	26,345
03. 80% REIMBURSEMENT	403,115	3,741,087	1,062,681	338,362	0	0	0	16,776,651	13,421,319	3,355,332
04. 60% REIMBURSEMENT	217,172	372,371	0	0	162,348	0	9,867	2,551,555	1,530,933	1,020,622
05. 50% REIMBURSEMENT	89,446	0	0	0	0	0	0	1,574,829	787,416	787,413
06. TOTAL NET CHILD WELFARE EXPEND.	720,659	4,154,569	1,062,681	338,362	162,348	0	9,867	21,320,150	16,130,438	5,189,712

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	0							181,272	108,763	72,509
08. NON-REIMBURSABLE EXPENDITURES	0							48,585		48,585
09. TOTAL EXPENDITURES	720,659	4,154,569	1,062,681	338,362	162,348	0	9,867	21,550,007	16,239,201	5,310,806

10. TOTAL TITLE IV-D COLLECTIONS	150,421
11. TITLE IV-D Collections for IV-E Children	33,698
12. STATE ACT 148 - line 6	16,130,438
13. STATE ACT 148 ALLOCATION	18,260,025
14. ADJUSTED STATE SHARE (lower of 12 or 13)	16,130,438
INVOICE	
AMENDED STATE SHARE (ACT 148)	16,130,438
ACT 148 AMOUNT RECEIVED	16,244,822
ADJUSTMENT TO STATE SHARE	(114,384)

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
IN-HOME												
1-A ADOPTION SERVICE	185,489	0		31,826	0	0	0	0	153,663	153,663	0	0
1-B ADOPTION ASSISTANCE	3,227,264	0	1,339,577	1,749		0	0	0	1,885,938	1,508,750	377,188	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	481,586	0	121,882	6,151		0	0	0	353,553	282,842	70,711	0
1-D COUNSELING - DEPENDENT	5,340,447	0		0	828,892	338,362	0	0	4,173,193	3,338,554	834,639	0
1-E COUNSELING - DELINQUENT	898,546	0		0	233,789	0	0	0	664,757	531,806	132,951	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	17,316	0		0	0	0	0	0	17,316	13,853	3,463	0
1-H DAY TREATMENT - DELINQUENT	82,762	0		0	0	0	0	0	82,762	66,210	16,552	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	241,492	0		42,054	0	0	0	0	199,438	159,550	39,888	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	528,538	0		91,960	0	0	0	0	436,598	349,278	87,320	0
1-N PROTECTIVE SERVICE - GENERAL	3,662,483	27,350		635,549	0	0	0	0	2,999,584	2,399,667	599,917	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	163,699	0		0	0	0	0	0	163,699	81,850	81,849	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	12,959	0		0	0	0	0	0	12,959	6,480	6,479	0
1-R SUBTOTAL IN-HOME	14,842,601	27,350	1,461,459	809,289	1,062,681	338,362	0	0	11,143,460	8,892,503	2,250,957	0
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	51,739	0		0		0	0	0	51,739	41,391	10,348	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	113,719	0		0		0	0	0	113,719	90,975	22,744	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,303,307	79,286	627,587	193		0	0	0	1,596,241	1,276,993	319,248	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,442,514	67,948	4,690	0		0	0	0	1,369,876	1,095,901	273,975	0
2-E EMERGENCY SHELTER - DEPENDENT	263,655	8,177	9,285	0		0	0	0	246,193	221,574	24,619	0
2-F EMERGENCY SHELTER - DELINQUENT	20,008	2,749	0	0		0	0	0	17,259	15,533	1,726	0
2-G FOSTER FAMILY - DEPENDENT	3,291,817	204,085	538,103	331,546		0	0	0	2,218,083	1,774,466	443,617	0
2-H FOSTER FAMILY - DELINQUENT	12,452	327	0	46		0	0	0	12,079	9,663	2,416	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	17,034	1,902	0	0		0	0	0	15,132	12,106	3,026	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	608,860	22,217	0	0		0	0	0	586,643	469,314	117,329	0
2-K SUBTOTAL CBP	8,125,105	386,691	1,179,663	331,785	0	0	0	0	6,226,964	5,007,916	1,219,048	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	1,487,617	89,446							1,398,171	699,086	699,085	0
3-B RESIDENTIAL SERVICE - DEPENDENT	729,492	44,203	186,742	0		162,348	0	0	336,199	201,719	134,480	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	697,004	68,218	25,073	0		0	0	0	603,713	362,228	241,485	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	441,238	6,285							434,953	260,972	173,981	0
3-E YDC SECURE	181,272	0							181,272	108,763	72,509	0
3-F SUBTOTAL INSTITUTIONAL	3,536,623	208,152	211,815	0	0	162,348	0	0	2,954,308	1,632,768	1,321,540	0
4 ADMINISTRATION	1,445,579	98,466		160,556		0	0	0	1,176,690	706,014	470,676	0
5 TOTAL REVENUES	27,949,908	720,659	2,852,939	1,301,630	1,062,681	338,362	0	0	21,501,422	16,239,201	5,262,221	0

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	97,221	35,019		55,275	0	0	187,515	8	0	2,026	0	0
1-B ADOPTION ASSISTANCE	0	0	3,227,264	0	0	0	3,227,264	0	388	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	22,485	8,073	446,238	4,810	0	0	481,606	0	54	20	0	0
1-D COUNSELING - DEPENDENT	0	0			5,340,447	0	5,340,447	695	1,057	0	0	0
1-E COUNSELING - DELINQUENT	0	0		403	898,143	0	898,546	193	246	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	17,316	0	17,316	0	7	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	82,762	0	82,762	11	19	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	153,555	67,073		23,068	0	0	243,696	3,848	0	2,204	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	349,472	101,792		78,883	0	0	530,147	1,049	0	1,589	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,235,983	818,010		629,252	120	0	3,683,365	4,034	1	20,882	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					163,699	0	163,699	0	275	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					12,959	0	12,959	0	52	0	0	0
1-R SUBTOTAL IN-HOME	2,858,716	1,029,967	3,673,502	791,691	6,515,446	0	14,869,322			26,721	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 4,112											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	51,739	0	51,739	220	12	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	113,719	0	113,719	491	19	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	3,890	2,299,417	0	2,303,307	11,172	93	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,835	1,439,679	0	1,442,514	7,359	66	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,635	262,020	0	263,655	2,016	52	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	200	19,808	0	20,008	84	8	0	0	0
2-G FOSTER FAMILY - DEPENDENT	760,761	288,878	0	204,473	2,051,129	0	3,305,241	50,374	240	13,424	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	578	11,874	0	12,452	147	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	17,034	0	17,034	259	9	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	7,614	601,246	0	608,860	3,225	20	0	0	0
2-K SUBTOTAL CBP	760,761	288,878	0	221,225	6,867,665	0	8,138,529	75,347	522	13,424	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	3,349	1,484,268	0	1,487,617	2,525	84	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,694	727,798	0	729,492	3,685	28	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	4,024	692,980	0	697,004	3,891	48	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	914	440,324	0	441,238	1,411	12	0	0	0
3-E YDC SECURE	0	0	0	0	181,272	0	181,272	364	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	9,981	3,526,642	0	3,536,623	11,876	173	0	0	0
4 ADMINISTRATION	497,125	197,329	0	753,602	0	5,963	1,454,019			8,440	0	0
TOTAL EXPENDITURES	4,116,602	1,516,174	3,673,502	1,776,499	16,909,753	5,963	27,998,493			48,585	0	0
	County Indirect Costs = \$ 457,831											

**COST CENTER ITEMS
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 198,799	\$ (11,284)	\$ 187,515
Adoption Assistance	3,227,264	0	3,227,264
Subsidized Permanent Legal Custodianship	484,218	(2,612)	481,606
Counseling	6,220,164	18,829	6,238,993
Day Care	0	0	0
Day Treatment	100,078	0	100,078
Homemaker Service	0	0	0
Intake and Referral	261,532	(17,836)	243,696
Life Skills	0	0	0
Protective Service - Child Abuse	570,164	(40,017)	530,147
Protective Service - General	3,942,382	(259,017)	3,683,365
Service Planning	0	0	0
Juvenile Act Proceedings	176,658	0	176,658
Alternative Treatment	165,458	0	165,458
Community Residential	3,745,821	0	3,745,821
Emergency Shelter	283,663	0	283,663
Foster Family	3,403,249	(85,556)	3,317,693
Supervised Independent Living	625,894	0	625,894
Juvenile Detention Service	1,487,617	0	1,487,617
Residential Service	1,426,496	0	1,426,496
Secure Residential Service (Except YDC)	441,238	0	441,238
YDC Secure	181,272	0	181,272
Administration	1,023,758	430,261	1,454,019
Combined Total Expense	<u>27,965,725</u>	<u>32,768</u>	<u>27,998,493</u>
Less Non-reimbursables	<u>48,585</u>	<u>0</u>	<u>48,585</u>
Total Net Expense	<u>\$ 27,917,140</u>	<u>\$ 32,768</u>	<u>\$ 27,949,908</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,116,602	\$ 0	\$ 4,116,602
Employee Benefits	1,516,174	0	1,516,174
Subsidies	3,673,502	0	3,673,502
Operating	1,763,540	12,959	1,776,499
Purchased Services	16,889,944	19,809	16,909,753
Fixed Assets	5,963	0	5,963
Combined Total Expense	<u>27,965,725</u>	<u>32,768</u>	<u>27,998,493</u>
Less Non-reimbursables	<u>48,585</u>	<u>0</u>	<u>48,585</u>
Total Net Expense	<u>\$ 27,917,140</u>	<u>\$ 32,768</u>	<u>\$ 27,949,908</u>

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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 Adjustments					
				Adoption Service - Operating	\$ 66,559	\$ 8	\$ 66,567		
				Protective Services - Child Abuse - Operating	\$ 118,900	\$ 574	\$ 119,474		
				Protective Services - General - Operating	\$ 888,269	\$ 693	\$ 888,962		
				Foster Family - Dependent - Operating	\$ 291,009	\$ 1,827	\$ 292,836		
				Administration - Operating	\$ 323,342	\$ 2,198	\$ 325,540		
				Counseling - Dependent - Purchased Services	\$ 5,322,683	\$ 17,764	\$ 5,340,447		
				Counseling - Delinquent - Purchased Services	\$ 897,078	\$ 1,065	\$ 898,143		
				Foster Family - Dependent - Purchased Services	\$ 2,050,149	\$ 980	\$ 2,051,129		
				Total Adjustment		\$ 25,109			
				To increase expenditures by a net amount of \$25,109 to reconcile with the agency's final expenditure ledger. Operating increased by \$5,300, and Purchased Services increased by \$19,809. These adjustments are due to late invoices coming in after the CY-370 Expenditure Report was submitted to DHS.					
				Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-370	4	4	2	Administration - Operating	\$ 325,540	\$ 485,804	\$ 811,344		
				To increase Administration - Operating expenses by \$485,804 to include the Maintenance in Lieu of Rent (MLR) costs described in the Cost Allocation Plan (CAP). The total MLR was erroneously not included in the original ledger, though the agency subsequently allocated the MLR to other cost centers in the submitted CY-370.					
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12					
CY-370	1-A	4	3	Adoption Service - Operating	\$ 66,567	\$ (11,292)	\$ 55,275		
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 7,422	\$ (2,612)	\$ 4,810		
	1-I	4		Intake & Referral - Operating	\$ 40,904	\$ (17,836)	\$ 23,068		
	1-M	4		Protective Service - Child Abuse - Operating	\$ 119,474	\$ (40,591)	\$ 78,883		
	1-N	4		Protective Service - General - Operating	\$ 888,962	\$ (259,710)	\$ 629,252		
	2-G	4		Foster Family - Dependent - Operating	\$ 292,836	\$ (88,363)	\$ 204,473		
	4	4		Administration - Operating	\$ 811,344	\$ (57,741)	\$ 753,603		
				Total Adjustment Amount		\$ (478,145)			
					To decrease expenses for \$478,145 of Rent - Buildings costs that were improperly directly charged and allocated across the cost centers. The agency cannot be reimbursed for both Rent and Maintenance in Lieu of Rent (MLR) .				
					Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY-370A	1-N	2	4	CY-370A Adjustment					
	2-C	2		Protective Services - General - Program Income	\$ 24,531	\$ 2,819	\$ 27,350		
	2-D	2		Community Residential - Dependent - Program Income	\$ 71,115	\$ 8,171	\$ 79,286		
	2-E	2		Community Residential - Delinquent - Program Income	\$ 60,945	\$ 7,003	\$ 67,948		
	2-F	2		Emergency Shelter - Dependent - Program Income	\$ 7,334	\$ 843	\$ 8,177		
	2-G	2		Emergency Shelter - Delinquent - Program Income	\$ 2,466	\$ 283	\$ 2,749		
	2-H	2		Foster Family - Dependent - Program Income	\$ 183,051	\$ 21,034	\$ 204,085		
	2-I	2		Foster Family - Delinquent - Program Income	\$ 293	\$ 34	\$ 327		
	2-J	2		Supervised Ind. Living - Dependent - Program Income	\$ 1,706	\$ 196	\$ 1,902		
	3-A	2		Supervised Ind. Living - Delinquent - Program Income	\$ 19,927	\$ 2,290	\$ 22,217		
	3-B	2		Juvenile Detention Service - Program Income	\$ 80,227	\$ 9,219	\$ 89,446		
	3-C	2		Residential Service - Dependent - Program Income	\$ 39,647	\$ 4,556	\$ 44,203		
	3-D	2		Res. Service - Delinquent (Non YDC/YFC) - Program Income	\$ 61,187	\$ 7,031	\$ 68,218		
	4	2		Secure Res. Service (Except YDC) - Program Income	\$ 5,637	\$ 648	\$ 6,285		
				Administration - Program Income	\$ 88,318	\$ 10,148	\$ 98,466		
				Total Adjustment		\$ 74,275			
					To increase Program Income by \$74,275 to properly report the total amount received and reconcile to the agency's final revenue ledger.				
					Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	18,094,898
Supplemental Act 148			<u>0</u>
Total State Allocation			18,094,898
State Share (CY348) ²	\$		17,703,663
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	17,703,663
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	17,703,663
Actual Act 148 Revenues Received ⁴			<u>17,677,632</u>
Net Amount Due County/(State) ⁵		\$	<u><u>26,031</u></u>

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

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

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

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

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

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 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	131,571	0	23,783	0	0	0	0	0	107,788	107,788	0
02. 90% REIMBURSEMENT	273,185	3,973	3,156	0	0	0	0	0	266,056	239,450	26,606
03. 80% REIMBURSEMENT	24,171,236	436,433	3,365,218	1,062,681	338,362	0	0	0	18,968,542	15,174,833	3,793,709
04. 60% REIMBURSEMENT	3,129,647	292,696	351,357	0	0	162,348	0	9,486	2,313,760	1,388,256	925,504
05. 50% REIMBURSEMENT	1,697,111	110,441	0	0	0	0	0	0	1,586,670	793,336	793,334
06. TOTAL NET CHILD WELFARE EXPEND.	29,402,750	843,543	3,743,514	1,062,681	338,362	162,348	0	9,486	23,242,816	17,703,663	5,539,153

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	243,892	0							243,892	146,335	97,557

08. NON-REIMBURSABLE EXPENDITURES	333,649	0							333,649		333,649
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09. TOTAL EXPENDITURES	29,980,291	843,543	3,743,514	1,062,681	338,362	162,348	0	9,486	23,820,357	17,849,998	5,970,359
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10. TOTAL TITLE IV-D COLLECTIONS 264,309

11. TITLE IV-D Collections for IV-E Children 65,669

12. STATE ACT 148 - line 6 17,703,663

13. STATE ACT 148 ALLOCATION 18,094,898

14. ADJUSTED STATE SHARE (lower of 12 or 13) 17,703,663

INVOICE											
AMENDED STATE SHARE (ACT 148)	17,703,663										
ACT 148 AMOUNT RECEIVED	17,677,632										
ADJUSTMENT TO STATE SHARE	26,031										

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
IN-HOME												
1-A ADOPTION SERVICE	131,571	0		23,783	0			0	107,788	107,788	0	
1-B ADOPTION ASSISTANCE	3,327,937	0	1,371,602					0	1,956,335	1,565,068	391,267	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	555,132	0	131,198	7,016				0	416,938	333,550	83,388	
1-D COUNSELING - DEPENDENT	5,888,853	0			828,891	338,362		0	4,721,600	3,777,280	944,320	
1-E COUNSELING - DELINQUENT	935,278	0			233,790			0	701,488	561,190	140,298	
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	64,277	0						0	64,277	51,422	12,855	
1-H DAY TREATMENT - DELINQUENT	68,322	0						0	68,322	54,658	13,664	
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	276,896	0		50,052				0	226,844	181,475	45,369	
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	699,719	0		126,484				0	573,235	458,588	114,647	
1-N PROTECTIVE SERVICE - GENERAL	3,822,085	0		689,397				0	3,132,688	2,506,150	626,538	
1-O SERVICE PLANNING	0	0						0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	173,349	0						0	173,349	86,675	86,674	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	14,158	0						0	14,158	7,079	7,079	
SUBTOTAL IN-HOME	15,957,597	0	1,502,800	896,732	1,062,681	338,362	0	0	12,157,022	9,690,923	2,466,099	

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	59,813	0	0	0				0	59,813	47,850	11,963	
2-B ALTERNATIVE TREATMENT - DELINQUENT	65,636	0	0	0				0	65,636	52,509	13,127	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,475,746	125,204	139,399	0				0	2,211,143	1,768,914	442,229	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,530,323	57,747	0	0				0	1,472,576	1,178,061	294,515	
2-E EMERGENCY SHELTER - DEPENDENT	242,880	3,077	3,156	0				0	236,647	212,982	23,665	
2-F EMERGENCY SHELTER - DELINQUENT	30,305	896	0	0				0	29,409	26,468	2,941	
2-G FOSTER FAMILY - DEPENDENT	4,072,648	226,389	561,104	280,934				0	3,004,221	2,403,377	600,844	
2-H FOSTER FAMILY - DELINQUENT	2,547	156	0	52				0	2,339	1,871	468	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	42,413	9,125	7,872	0				0	25,416	20,333	5,083	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	283,591	17,812	0	108				0	265,671	212,537	53,134	
SUBTOTAL CBP	8,805,902	440,406	711,531	281,094	0	0	0	0	7,372,871	5,924,902	1,447,969	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	1,309,604	110,441						0	1,399,163	699,582	699,581	
3-B RESIDENTIAL SERVICE - DEPENDENT	825,337	30,408	110,313	0				0	522,288	313,373	208,915	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	566,633	47,837	0	0				0	518,796	311,278	207,518	
3-D SECURE RES. SERVICE (EXCEPT YDC)	415,491	10,167						0	404,724	242,834	161,890	
3-E YDC SECURE	243,892	0							243,892	146,335	97,557	
SUBTOTAL INSTITUTIONAL	3,560,977	199,453	110,313	0	0	0	0	0	3,088,863	1,713,402	1,375,461	

4 ADMINISTRATION	1,322,166	203,684		241,044				0	94,886	867,952	520,771	347,181
TOTAL REVENUES	29,646,642	843,543	2,324,644	1,418,870	1,062,681	338,362	0	9,486	23,486,708	17,849,998	5,636,710	

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	50,622	26,894		54,589	0	0	132,105	5	0	534	0	0
1-B ADOPTION ASSISTANCE	0	0	3,327,937	0	0	0	3,327,937	0	386	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	23,908	9,952	516,325	4,981	0	0	555,166	3	59	14	0	0
1-D COUNSELING - DEPENDENT	0	0			5,888,853	0	5,888,853	0	1,464	0	0	0
1-E COUNSELING - DELINQUENT	0	0		142	935,136	0	935,278	0	322	0	0	0
1-F DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			64,277	0	64,277	0	6	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			68,322	0	68,322	0	26	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	176,659	75,945		25,236	0	0	277,840	4,113	0	944	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	454,323	148,409		97,436	0	0	700,168	1,469	0	449	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,257,972	882,992		688,593	4,474	0	3,834,031	4,066	6	11,946	0	0
1-O SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					173,349		173,349	0	139	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					14,158		14,158	0	43	0	0	0
1-R SUBTOTAL IN-HOME	2,963,484	1,144,192	3,844,262	870,977	7,148,569	0	15,971,484			13,887	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 4,548												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	59,813	0	59,813	253	9	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	65,636	0	65,636	296	12	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	3,169	2,472,577	0	2,475,746	12,650	92	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,697	1,527,626	0	1,530,323	6,533	70	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,172	241,708	0	242,880	2,561	117	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	750	29,555	0	30,305	116	10	0	0	0
2-G FOSTER FAMILY - DEPENDENT	847,754	318,529	0	236,430	2,673,051	0	4,075,764	56,346	251	3,116	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	285	2,262	0	2,547	28	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	42,413	0	42,413	876	17	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	809	282,782	0	283,591	1,432	18	0	0	0
2-K SUBTOTAL CBP	847,754	318,529	0	245,312	7,397,423	0	8,809,018	81,091	599	3,116	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	3,017	1,506,587	0	1,509,604	1,848	94	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	378	824,979	0	825,357	4,111	33	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	2,697	563,936	0	566,633	2,900	42	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	981	414,510	0	415,491	1,314	12	0	0	0
3-E YDC SECURE	0	0	0	0	243,892	0	243,892	506	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	7,073	3,553,904	0	3,560,977	10,679	183	0	0	0
4 ADMINISTRATION	393,854	207,994	0	1,036,269	0	695	1,638,812			316,646	0	0
5 TOTAL EXPENDITURES	4,205,092	1,670,715	3,844,262	2,159,631	18,099,896	695	29,980,291			333,649	0	0
County Indirect Costs = \$ 947,305												

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 132,105	\$ 0	\$ 132,105
Adoption Assistance	3,327,937	0	3,327,937
Subsidized Permanent Legal Custodianship	555,166	0	555,166
Counseling	6,822,734	1,397	6,824,131
Day Care	0	0	0
Day Treatment	99,179	33,420	132,599
Homemaker Service	0	0	0
Intake and Referral	277,840	0	277,840
Life Skills	0	0	0
Protective Service - Child Abuse	700,168	0	700,168
Protective Service - General	3,834,031	0	3,834,031
Service Planning	0	0	0
Juvenile Act Proceedings	187,507	0	187,507
Alternative Treatment	125,449	0	125,449
Community Residential	4,006,069	0	4,006,069
Emergency Shelter	273,185	0	273,185
Foster Family	4,002,375	75,936	4,078,311
Supervised Independent Living	326,004	0	326,004
Juvenile Detention Service	1,509,604	0	1,509,604
Residential Service	1,391,433	557	1,391,990
Secure Residential Service (Except YDC)	414,594	897	415,491
YDC Secure	243,892	0	243,892
Administration	<u>1,340,440</u>	<u>298,372</u>	<u>1,638,812</u>
Combined Total Expense	29,569,712	410,579	29,980,291
Less Non-reimbursables	<u>24,043</u>	<u>309,606</u>	<u>333,649</u>
Total Net Expense	\$ <u>29,545,669</u>	\$ <u>100,973</u>	\$ <u>29,646,642</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,205,092	\$ 0	\$ 4,205,092
Employee Benefits	1,670,715	0	1,670,715
Subsidies	3,844,262	0	3,844,262
Operating	1,860,323	299,308	2,159,631
Purchased Services	17,988,625	111,271	18,099,896
Fixed Assets	<u>695</u>	<u>0</u>	<u>695</u>
Combined Total Expense	29,569,712	410,579	29,980,291
Less Non-reimbursables	<u>24,043</u>	<u>309,606</u>	<u>333,649</u>
Total Net Expense	\$ <u>29,545,669</u>	\$ <u>100,973</u>	\$ <u>29,646,642</u>

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370 Adjustments							
CY-370	2-G	4	1	Foster Family - Dependent - Operating	\$ 235,494	\$ 936	\$ 236,430
	4	4		Administration - Operating	\$ 737,897	\$ 3,837	\$ 741,734
	1-E	5		Counseling-Delinquent - Purchased Services	\$ 933,739	\$ 1,397	\$ 935,136
	1-G	5		Day Treatment - Dependent - Purchased Services	\$ 30,857	\$ 33,420	\$ 64,277
	2-G	5		Foster Family-Dependent - Purchased Services	\$ 2,598,051	\$ 75,000	\$ 2,673,051
	3-C	5		Residential Service - Delinquent - Purchased Services	\$ 563,379	\$ 557	\$ 563,936
	3-D	5		Secure Residential Service - Purchased Services	\$ 413,613	\$ 897	\$ 414,510
					Total Adjustment		\$ 116,044
				To increase expenditures by a net amount of \$116,044 to reconcile with the agency's final expenditure ledger. Operating increased by \$4,773 and Purchased Services increased by \$111,271. These adjustments are due to late invoices coming in after the CY-370 Expenditure Report was submitted to DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 741,734	\$ 294,535	\$ 1,036,269
				To increase Indirect Cost by \$294,535 to report the actual amount allocated to the Children and Youth Agency, as per the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration-Non-Reimbursable Non-PS/Sub	\$ 7,040	\$ 309,606	\$ 316,646
				To increase Non-Reimbursable Expenditures within the Administration cost center by \$309,606 to reflect the correct amount of Indirect Costs that exceed the 2 percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A Adjustment							
CY-370A	2-C	2	4	Community Residential - Dependent - Program Income	\$ 113,038	\$ 12,166	\$ 125,204
	2-D	2		Community Residential - Delinquent - Program Income	\$ 52,136	\$ 5,611	\$ 57,747
	2-E	2		Emergency Shelter - Dependent - Program Income	\$ 2,778	\$ 299	\$ 3,077
	2-F	2		Emergency Shelter - Delinquent - Program Income	\$ 809	\$ 87	\$ 896
	2-G	2		Foster Family - Dependent - Program Income	\$ 204,391	\$ 21,998	\$ 226,389
	2-H	2		Foster Family - Delinquent - Program Income	\$ 141	\$ 15	\$ 156
	2-I	2		Supervised Ind. Living - Dependent - Program Income	\$ 8,238	\$ 887	\$ 9,125
	2-J	2		Supervised Ind. Living - Delinquent - Program Income	\$ 16,081	\$ 1,731	\$ 17,812
	3-A	2		Juvenile Detention Service - Program Income	\$ 99,710	\$ 10,731	\$ 110,441
	3-B	2		Residential Service - Dependent - Program Income	\$ 27,453	\$ 2,955	\$ 30,408
	3-C	2		Res. Service - Delinquent (Non YDC/YFC) - Program Income	\$ 43,189	\$ 4,648	\$ 47,837
	3-D	2		Secure Res. Service (Except YDC) - Program Income	\$ 9,721	\$ 1,046	\$ 10,767
	4	2		Administration - Program Income	\$ 183,892	\$ 19,792	\$ 203,684
					Total Adjustment		\$ 81,966
				To increase Program Income by \$81,966 to properly report the total amount received and reconcile to the agency's final revenue ledger.			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2016 to JUNE 30, 2017

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	18,578,667
Supplemental Act 148			<u>0</u>
Total State Allocation			18,578,667
State Share (CY348) ²	\$		17,338,835
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	17,338,835
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	17,338,835
Actual Act 148 Revenues Received ⁴			<u>17,006,765</u>
Net Amount Due County/(State) ⁵		\$	<u><u>332,070</u></u>

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

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

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

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

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

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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	107,418	17,077	0	0	0	0	0	90,341	90,341	0
02. 90% REIMBURSEMENT	385,091	12,295	0	0	0	0	0	367,991	331,192	36,799
03. 80% REIMBURSEMENT	24,022,125	3,743,156	1,062,681	338,362	0	0	0	18,390,974	14,712,779	3,678,195
04. 60% REIMBURSEMENT	3,190,804	171,360	377,630	0	162,348	0	8,215	2,471,251	1,482,750	988,501
05. 50% REIMBURSEMENT	1,596,751	153,207	0	0	0	0	0	1,443,544	721,773	721,771
06. TOTAL NET CHILD WELFARE EXPEND.	29,302,189	4,150,158	1,062,681	338,362	162,348	0	8,215	22,764,101	17,338,835	5,425,266
YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	844,560	0						844,560	506,736	337,824
08. NON-REIMBURSABLE EXPENDITURES	291,058	0						291,058		291,058
09. TOTAL EXPENDITURES	30,437,807	4,150,158	1,062,681	338,362	162,348	0	8,215	23,899,719	17,845,571	6,054,148

10. TOTAL TITLE IV-D COLLECTIONS	271,573
11. TITLE IV-D Collections for IV-E Children	59,337
12. STATE ACT 148 - line 6	17,338,835
13. STATE ACT 148 ALLOCATION	18,578,667
14. ADJUSTED STATE SHARE (lower of 12 or 13)	17,338,835

INVOICE	
AMENDED STATE SHARE (ACT 148)	17,338,835
ACT 148 AMOUNT RECEIVED	17,006,765
ADJUSTMENT TO STATE SHARE	332,070

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	107,418	0		17,077	0		0	0	0	90,341	90,341	0
1-B ADOPTION ASSISTANCE	3,422,039	0	1,383,279	0			0	0	0	2,038,760	1,631,008	407,752
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	554,435	0	127,854	6,094			0	0	0	420,487	336,390	84,097
1-D COUNSELING - DEPENDENT	6,018,477	0			828,891	338,362	0	0	0	4,851,224	3,880,979	970,245
1-E COUNSELING - DELINQUENT	990,989	0			233,790	0	0	0	0	757,199	605,759	151,440
1-F DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	7,799	0			0	0	0	0	0	7,799	6,239	1,560
1-H DAY TREATMENT - DELINQUENT	79,406	0			0	0	0	0	0	79,406	63,525	15,881
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	243,911	0		38,933	0		0	0	0	204,978	163,982	40,996
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	569,636	0		90,916			0	0	0	478,720	382,976	95,744
1-N PROTECTIVE SERVICE - GENERAL	4,026,895	0		654,080			0	0	0	3,372,815	2,698,252	674,563
1-O SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	131,845	0			0		0	0	0	131,845	65,923	65,922
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	14,819	0			0		0	0	0	14,819	7,410	7,409
1-R SUBTOTAL IN-HOME	16,167,669	0	1,511,133	807,100	1,062,681	338,362	0	0	0	12,448,393	9,932,784	2,515,609

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	6,766	0	0	0			0	0	0	6,766	5,413	1,353
2-B ALTERNATIVE TREATMENT - DELINQUENT	25,289	0	0	0			0	0	0	25,289	20,231	5,058
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,894,399	56,741	363,552	0			0	0	0	1,474,106	1,179,285	294,821
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,379,764	57,280	0	0			0	0	0	1,322,484	1,057,987	264,497
2-E EMERGENCY SHELTER - DEPENDENT	331,181	4,805	12,295	0			0	0	0	314,081	282,673	31,408
2-F EMERGENCY SHELTER - DELINQUENT	53,910	0	0	0			0	0	0	53,910	48,519	5,391
2-G FOSTER FAMILY - DEPENDENT	4,343,049	335,835	718,782	344,294			0	0	0	2,944,138	2,355,310	588,828
2-H FOSTER FAMILY - DELINQUENT	380	0	0	61			0	0	0	319	255	64
2-I SUP. INDEPENDENT LIVING - DEPENDENT	92,013	15,582	15,189	0			0	0	0	61,242	48,994	12,248
2-J SUP. INDEPENDENT LIVING - DELINQUENT	366,878	21,514	0	122			0	0	0	345,242	276,194	69,048
2-K SUBTOTAL CRP	8,493,629	491,757	1,109,818	344,477	0	0	0	0	0	6,547,577	5,274,861	1,272,716

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	1,450,087	153,207							0	1,296,880	648,440	648,440
3-B RESIDENTIAL SERVICE - DEPENDENT	1,027,091	53,997	264,717	0			162,348	0	0	546,029	327,617	218,412
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	595,710	52,188	0	5			0	0	0	543,517	326,110	217,407
3-D SECURE RES. SERVICE (EXCEPT YDC)	156,879	10,968							0	145,911	87,547	58,364
3-E YDC SECURE	844,560									844,560	506,736	337,824
3-F SUBTOTAL INSTITUTIONAL	4,074,327	270,360	264,717	5	0	0	162,348	0	0	3,376,897	1,896,450	1,480,447

4 ADMINISTRATION	1,411,124	54,207		112,908		0	0	0	8,215	1,235,794	741,476	494,318
5 TOTAL REVENUES	30,146,749	816,324	2,885,668	1,264,490	1,062,681	338,362	162,348	0	8,215	23,608,661	17,845,571	5,763,090

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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	36,169	19,691		52,272	0	0	108,132	37	0	714	0	0
1-B ADOPTION ASSISTANCE	0	0	3,422,039	0	0	0	3,422,039	0	410	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	22,999	11,458	516,097	3,921	0	0	554,475	4	59	40	0	0
1-D COUNSELING - DEPENDENT	0	0		6,018,477	0	0	6,018,477	0	1,119	0	0	0
1-E COUNSELING - DELINQUENT	0	0		676	990,313	0	990,989	0	238	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	7,799	0	7,799	0	2	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	79,406	0	79,406	0	18	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	146,223	81,144		19,287	0	0	246,654	2,543	0	2,743	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	356,666	131,485		82,404	0	0	570,555	1,119	0	919	0	0
1-N PROTECTIVE SERVICE - GENERAL	2,474,666	966,946		593,587	0	0	4,035,199	2,288	0	8,304	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	131,845		131,845	0	143	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	14,819		14,819	0	47	0	0	0
SUBTOTAL IN-HOME	3,036,723	1,210,724	3,938,136	752,147	7,242,659	0	16,180,389			12,720	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 1,621												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	6,766	0	6,766	31	7	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	25,289	0	25,289	120	13	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	396	1,894,003	0	1,894,399	7,838	85	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	3,561	1,379,203	0	1,379,764	6,365	61	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	2,340	328,841	0	331,181	3,664	147	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	64	53,846	0	53,910	167	13	0	0	0
2-G FOSTER FAMILY - DEPENDENT	794,568	318,824	0	243,610	2,990,799	0	4,347,801	73,194	324	4,752	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	380	0	0	380	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	92,013	0	92,013	621	28	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	769	366,109	0	366,878	2,034	19	0	0	0
2-K SUBTOTAL CBP	794,568	318,824	0	251,120	7,133,869	0	8,498,381	94,034	697	4,752	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	2,350	1,447,737	0	1,450,087	2,558	70	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,637	1,025,454	0	1,027,091	4,975	37	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	3,471	592,239	0	595,710	3,342	46	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	3,731	153,148	0	156,879	484	4	0	0	0
3-E YDC SECURE	0	0	0	0	844,560	0	844,560	1,656	7	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	11,189	4,063,138	0	4,074,327	13,015	164	0	0	0
4 ADMINISTRATION	413,668	185,892	0	1,085,150	0	0	1,684,710			273,586	0	0
5 TOTAL EXPENDITURES	4,244,959	1,715,440	3,938,136	2,099,606	18,439,666	0	30,437,807			291,058	0	0
County Indirect Costs = \$ 933,494												

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017**

AMENDED

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 108,132	\$ 0	\$ 108,132
Adoption Assistance	3,422,039	0	3,422,039
Subsidized Permanent Legal Custodianship	554,475	0	554,475
Counseling	7,009,466	0	7,009,466
Day Care	0	0	0
Day Treatment	87,205	0	87,205
Homemaker Service	0	0	0
Intake and Referral	247,952	(1,298)	246,654
Life Skills	0	0	0
Protective Service - Child Abuse	573,729	(3,174)	570,555
Protective Service - General	4,130,063	(94,864)	4,035,199
Service Planning	0	0	0
Juvenile Act Proceedings	146,664	0	146,664
Alternative Treatment	32,055	0	32,055
Community Residential	3,274,163	0	3,274,163
Emergency Shelter	385,091	0	385,091
Foster Family	4,355,113	(6,932)	4,348,181
Supervised Independent Living	458,891	0	458,891
Juvenile Detention Service	1,450,087	0	1,450,087
Residential Service	1,622,801	0	1,622,801
Secure Residential Service (Except YDC)	156,879	0	156,879
YDC Secure	844,560	0	844,560
Administration	720,978	963,732	1,684,710
Combined Total Expense	<u>29,580,343</u>	<u>857,464</u>	<u>30,437,807</u>
Less Non-reimbursables	<u>22,469</u>	<u>268,589</u>	<u>291,058</u>
Total Net Expense	<u>\$ 29,557,874</u>	<u>\$ 588,875</u>	<u>\$ 30,146,749</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 4,244,959	\$ 0	\$ 4,244,959
Employee Benefits	1,715,440	0	1,715,440
Subsidies	3,938,136	0	3,938,136
Operating	1,242,142	857,464	2,099,606
Purchased Services	18,439,666	0	18,439,666
Fixed Assets	0	0	0
Combined Total Expense	<u>29,580,343</u>	<u>857,464</u>	<u>30,437,807</u>
Less Non-reimbursables	<u>22,469</u>	<u>268,589</u>	<u>291,058</u>
Total Net Expense	<u>\$ 29,557,874</u>	<u>\$ 588,875</u>	<u>\$ 30,146,749</u>

**WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-J	4	1	CY-370 Adjustments				
	1-M	4		Intake and Referral - Operating	\$ 20,585	\$ (1,298)	\$ 19,287	
	1-N	4		Protective Services - Child Abuse - Operating	\$ 85,578	\$ (3,174)	\$ 82,404	
	2-G	4		Protective Services - General - Operating	\$ 688,451	\$ (94,864)	\$ 593,587	
	4	4		Foster Family - Dependent - Operating	\$ 250,542	\$ (6,932)	\$ 243,610	
				Administration - Operating	\$ 121,418	\$ 641,489	\$ 762,907	
				Total Adjustment		<u>\$ 535,221</u>		
			<p>To increase expenditures by a net amount of \$535,221 to reconcile with the agency's final expenditure ledger. Fiscal Officer did not add the rent into the submitted CY-370 along with other late invoices.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>					
CY-370	4	4	2	Administration - Operating	\$ 762,907	\$ 322,243	\$ 1,085,150	
				<p>To increase Indirect Cost by \$322,243 to report the actual amount allocated to the Children and Youth Agency, as per the County Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>				
CY-370	4	10	3	Administration - Non-Reimbursable Non-PS/Sub	\$ 4,997	\$ 268,589	\$ 273,586	
				<p>To increase Non-Reimbursable Expenditures within the Administration Cost Center by \$268,589 to reflect the correct amount of Indirect Costs that exceed the 2 percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>				

SECTION 4

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

Finding – Westmoreland County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided (Unresolved)

In our prior engagement report, for the fiscal years July 1, 2010 to June 30, 2014, we cited the Westmoreland County Children and Youth Agency (agency) for failure to obtain reasonable assurance that In-Home Purchased Service providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective provider.

As a result of procedures we performed during our prior engagement, we found that while the agency's fiscal-related monitoring procedures included contract terms requiring Fee-for-Service providers to include supporting documentation with their monthly submitted invoices, the agency's fiscal staff responsible for reviewing and approving invoices submitted for payment were not comparing the charges listed on the submitted invoices to the corresponding supporting documentation. We further found that, while agency Contract Monitors conducted annual on-site visits of In-Home Purchased Service providers to monitor contract and program compliance, no fiscal-related monitoring procedures were performed to obtain reasonable assurance that services related to invoiced, and paid for, In-Home services were actually provided. Therefore, we concluded that the agency's fiscal-related monitoring procedures were not strong enough to provide agency management reasonable assurance that contracted services invoiced by In-Home Purchased Service providers were actually provided and, if provided, provided for the number of units invoiced and in adherence to the respective provider's key executed contract terms.

Our current engagement scope period included the 2014-2015, 2015-2016, and 2016-2017 fiscal years. Due to the timing of the conduct of our prior audit engagement, we did not make the agency aware of these internal control deficiencies until January 16, 2018, well after the June 30, 2017, end of our current engagement scope period. Therefore, these control deficiencies and corresponding risks continued to exist for the fiscal years included in our current engagement scope period. As such, we concluded that the issuance of a repeat finding is warranted. This repeat finding is included in the Current Engagement Finding and Recommendations section (Section 5) of this report.

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

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

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 4) of this report, the Westmoreland County Children and Youth Agency (agency) lacked internal control procedures strong enough to sufficiently reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. For contracted In-Home Fee-for-Service Purchased Service providers, as cited in the finding included in our prior engagement report, the agency could not provide evidence that it performed fiscal-related monitoring procedures strong enough to substantiate the validity of the number of units charged for each individual listed on invoices submitted by these providers. The agency's fiscal staff was not comparing supporting documentation included with monthly submitted invoices to corresponding charges listed on the invoices. Also, during on-site visits to In-Home Purchased Service providers, agency Contract Monitors were not performing fiscal-related monitoring procedures to obtain reasonable assurance that services related to invoiced, and paid for, In-Home services were actually provided or to substantiate the number of units charged on submitted invoices.

During the conduct of our current engagement, in response to the recommendations included in our prior engagement report, agency management provided documentation detailing the enhanced formal, written monitoring policy, and corresponding procedures, that they indicated had been implemented in January 2018 to obtain reasonable assurance that contracted services were actually provided and to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers. Because agency management did not implement these updated policies and procedures until after the close of our current engagement scope period (June 30, 2017), we did not assess the sufficiency of the enhanced monitoring policy and corresponding procedures during the conduct of our current engagement. We will review and evaluate the implemented policies and procedures during the conduct of our next regularly scheduled engagement of this agency and determine whether they are sufficient in providing agency management reasonable assurance that contracted In-Home Purchased Services were actually provided, and that the number of units invoiced by contracted Fee-for-Service In-Home providers and operating costs invoiced by any contracted Program-Funded In-Home providers are properly substantiated, thus reducing the agency's risk of paying overbillings or fraudulent billings submitted by In-Home Purchased Service providers.

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

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

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

The following sections of 55 Pa. Code § 3170, Allowable Costs and Procedures for County Children and Youth:

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall

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CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: Due to the timing of our prior engagement, agency management was not notified of these internal control deficiencies until January 2018, well after the June 30, 2017, end of our current engagement scope period. Therefore, these control deficiencies and corresponding risks continued to exist for all three fiscal years (2014-2015, 2015-2016, and 2016-2017) included in our current engagement scope period. However, we would like to emphasize that agency management informed us that it strengthened its fiscal-related monitoring procedures related to payments to In-Home Purchased Service providers in January 2018.

Effect: The lack of internal control policies and procedures strong enough to reduce the risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Service providers increased agency management’s risks of:

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

Recommendation: We again recommend that agency management ensure that implemented fiscal-related monitoring policy, and corresponding procedures, over payments made to contracted In-Home Purchased Service providers are sufficient in reducing the agency’s risk of paying for overbillings and fraudulent billings by In-Home Purchased Service providers. We further recommend that agency management ensure that such policies and procedures are sufficient in providing agency management reasonable assurance that the services related to the fees invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, must be sufficient to assess the validity of the number of units invoiced by contracted Fee-For-Service providers. If the agency enters into contracts with Program-Funded In-Home Purchased Service providers, the fiscal-related monitoring must be sufficient to assess the validity of those providers’ invoiced operating costs.

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CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

We again recommend the agency's fiscal-related monitoring procedures be strengthened by agency management to ensure the following:

- Development and implementation of written fiscal-related monitoring procedures that include comparisons by agency fiscal staff of the supporting documentation In-Home Purchased Service providers are contractually required to submit with their monthly invoices to substantiate the charges listed on their submitted invoices prior to their approval for payment.
- Performance of fiscal-related monitoring procedures by Contract Monitors during their annual on-site visits to In-Home Purchased Service providers to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity the number of units invoiced by Fee-for-Service providers and operating costs invoiced by any Program-Funded providers.

We again further recommend that agency management ensure that:

- Agency staff responsible for reviewing and approving submitted In-Home Purchased Service providers' invoices for payment are made aware of the results of fiscal-related monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers; and,
- The agency maintains sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms, and to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Service providers going undetected.

Agency Representative Response: Agency management agreed with the finding but provided no written response.

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Auditor's Conclusion: We commend the Westmoreland County Children and Youth Agency management on their efforts in developing and implementing formal, written fiscal-related monitoring policy and procedures for contracted In-Home Purchased Service Providers. During our next regularly scheduled engagement, we will review the agency's implemented fiscal-related monitoring policy, and corresponding procedures, to determine whether they are sufficient in reducing the agency's risk of paying overbillings and fraudulent billings submitted by contracted In-Home Purchased Service providers going undetected.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Significant Control Deficiencies Exist in the Commonwealth Department of Human Services’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)

The Child Protective Services Law (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).² To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

Foster Care

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,³ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Westmoreland County Children and Youth Agency provided in-home and placement services to 7,281 children residing within the County during the 2016-2017 fiscal year.

Day Treatment Centers and Child Residential Facilities

Beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities, which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of the DHS website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau and identifying regulatory violations, including CPSL adherence violations, as specified in the accompanying License Inspection Summaries. However, we are unable to attest to: 1) the

² 23 Pa.C.S. §§ 6344 and 6344.2.

³ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2018, via Finding 2018-010).

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
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timeliness of the completion and approval of these annual inspections and 2) whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.⁴

Contracted In-Home Preventative Service Providers

For contracted *In-Home Preventative Service providers*,⁵ we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. DHS' position was that while not all in-home service providers would meet the criteria requiring the conduct of *certifications* for employees/volunteers, when they do, C&Y agencies were responsible for including provisions in their executed contracts with these providers.

In correspondence with management of C&Y agencies during some of our recently conducted audit engagements, we have found that some C&Y agencies' management staffs are still of the opinion that there is no need to directly monitor CPSL adherence of the providers' employees/volunteers because they are now including the requirements for this type of monitoring in their executed contracts with these providers. However, our interpretation of the CPSL remains that C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely including the requirements for "direct monitoring"⁶ in their provider executed contracts. Instead, all C&Y agencies should have a process in place that allows them to actively monitor their providers and sub-recipients by routinely reviewing their employees' and volunteers' *certifications* for disqualifying convictions.

Therefore, we concluded that DHS had not taken every action to obtain reasonable assurance that C&Y agencies were taking enough action to ensure the safety and welfare of the vulnerable, at risk children receiving in-home preventative services. Further, because DHS has not implemented a process to ensure that C&Y agencies are consistently monitoring the CPSL adherence of the contracted In-Home Preventative Service providers' employees and

⁴ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2018, via Finding 2018-010).

⁵ Please note that based on recent correspondence with DHS, these providers are referred to as "private providers delivering prevention and reunification services." We refer to them as *contracted In-Home Preventative Service providers* throughout our observation for ease of understanding.

⁶ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks and child abuse history clearances of their employees and volunteers to identify, and properly address, any identified disqualifying convictions.

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volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.⁷

DHS Senior Management Follow-Up Response

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers⁸ to ensure that their *certifications* adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

DHS senior management staff further stated that DHS recognizes that they are responsible for communicating contract monitoring expectations to the C&Y agencies and for implementing a method to ensure that contract monitoring is being performed adequately. DHS' OCYF has communicated DHS' expectation that C&Y agencies must monitor these private providers' compliance with the requirements of the CPSL. DHS has also reiterated this expectation during quarterly Pennsylvania Children and Youth Administrators (PCYA) meetings held between June 2016 and October 2017, as well as in general guidance regarding contract monitoring efforts included in OCYF Bulletins issued for the 2017-18 and 2018-19 fiscal years. Further, DHS stated that OCYF will issue additional guidance in its Needs-Based Plan and Budget instructions for this year to emphasize adherence to the CPSL requirements for these providers as part of the C&Y agencies' monitoring expectations.

Finally, DHS informed us that they will address the adequacy of C&Y agencies' monitoring through the July 2019 version of the DHS Single Audit Supplement (SAS) and will develop and require through the SAS a schedule that captures the details of each C&Y agency's monitoring efforts. This will include a listing of these private providers, whether they were monitored and if any CPSL violations were identified. The schedule will be submitted with the respective county's annual single audit report and will be subject to an Agreed Upon Procedures (AUP) engagement. DHS will also provide technical assistance to any C&Y agency that needs improvement.

We believe that DHS obtaining C&Y agencies' reporting of the CPSL status of these providers as a part of their Single Audit Supplement and the other above discussed DHS' methods taken

⁷ The *2017 Annual Child Protective Services Report* notes that the DHS' Office of Children, Youth and Families (OCYF) and its regional offices (in Philadelphia, Scranton, Harrisburg, and Pittsburgh) have responsibilities that include, among others: "Monitoring, licensing, and providing technical assistance to CCYA and private children and youth agencies and facilities." [Emphasis added.], p. 7; http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c_275378.pdf, accessed August 3, 2018.

⁸ This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

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to address the issues we raised in our March 18, 2018 Position Statement letter to DHS would be a significant improvement. However, until DHS implements a process to ensure that all 67 C&Y agencies are routinely directly monitoring the CPSL adherence to the *certifications* of their contracted in-home preventative service providers' employees and volunteers, this Department, as indicated in our March 18, 2018 Position Statement letter, will continue to raise our concerns. Our Department again wishes to re-emphasize that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Greater Scrutiny of Arrest and Conviction Records

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained.⁹ However, recent amendments to the CPSL extend this time frame from one year to five years.¹⁰ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

Auditor General Senior Management's Follow-up Conclusion Statement

We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified related to CPSL adherence as discussed in our March 18, 2018 Position Statement letter. Further, we recognize the challenges that DHS faces in monitoring the 67 C&Y agencies' direct monitoring of the numerous *contracted In-Home Preventative Service providers* and their sub-recipients. We believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we also recognize that risks to these vulnerable children continue to exist. One such risk results from the potential delay of 9 to 21 months (or possibly longer) between the date of possible noncompliance by a *contracted In-Home Preventative Service provider* and/or inadequate monitoring by a county C&Y agency and DHS becoming aware of those issues.¹¹

Furthermore, as previously stated, we have communicated to DHS that we believe that DHS should do more to assure that employees/volunteers of *contracted In-Home Preventative*

⁹ Please note that the previous one year validity of checks and clearances only applied to prospective employees, which is a requirement that was deleted by Act 153 of 2014.

¹⁰ 23 Pa.C.S. § 6344.4.

¹¹ The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible noncompliance occurring at the beginning of the fiscal year. The period of delay would be higher when the Single Audit is not received within nine months from the end of the fiscal year.

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Service providers are properly vetted through reviews of background checks and child abuse history clearances and to ensure that employees/volunteers do not have any convictions or adjudications that are disqualifying under the CPSL. Further, because of more recent amendments to the CPSL that changed the validity timeframe for background checks and child abuse history clearances from one to five years (i.e., 60 months) after being obtained, we believe that a greatly heightened awareness of these providers and sub-recipients' arrest and conviction records and child abuse adjudications is warranted.¹²

Directly monitoring whether employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through a background check process is a crucial step towards protecting these at-risk children. Therefore, we will continue to monitor the adequacy of measures taken by DHS to monitor and address C&Y agencies' compliance with the requirements of the CPSL as it relates to their contracted in-home preventative service providers and their sub-recipients. Again, our Department re-emphasizes that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Finally, we requested that DHS reach out to, and work with, the chairs of the legislative committees of the Pennsylvania Senate and House of Representatives who help to protect the wellbeing of Pennsylvania children and youth to amend the Human Services Code to include provisions requiring the licensure and annual inspections of *contracted In-Home Preventative Service providers and their subcontractors (sub-recipients)*.

¹² As noted in an earlier footnote, the now repealed one year validity of checks and clearances only applied to prospective employees.

WESTMORELAND COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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Division of County Programs
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Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Linda Swick
Audit Specialist
Audit Resolution Section
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