

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

Wyoming County Children and Youth Agency

May 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

The Commissioners of Wyoming County
Wyoming County Courthouse
One Courthouse Square, Second Floor
Tunkhannock, PA 18657

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 Wyoming County Children and Youth Agency (agency), legally known as Wyoming County Children and Youth, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2017 to June 30, 2018 and July 1, 2018 to June 30, 2019. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2018, and June 30, 2019.

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

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.

Independent Auditor's Report (Continued)

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

- For the **2017-2018 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$29,375. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the state totaling \$16,668. Both adjustments are detailed in our amended fiscal reports for fiscal year 2017-2018, as included in Section 1 of this report.
- For the **2018-2019 fiscal year**, our engagement resulted in two 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 \$8,515 and decreasing Program Income by \$19,963. However, no amount is due to the county or state because the agency's expenditures exceed the Total Act 148 Allocation by \$17,830. Both adjustments are detailed in our amended fiscal reports for fiscal year 2018-2019, as included in Section 2 of this report.

In addition, we found that the agency did not comply with the recommendations in the finding included in our prior engagement report, as detailed in Section 3 of this report. This resulted in the issuance of the following repeat finding, which is detailed in Section 4 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

Furthermore, we updated our Child Protective Services Law Observation to include DHS corrective actions taken and our current position, as listed below and detailed in Section 5 of this report.

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on April 9, 2021.

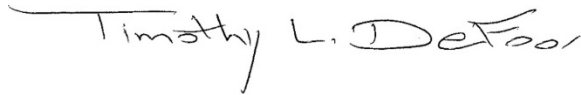
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization 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 §

Independent Auditor's Report (Continued)

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 Wyoming County Children and Youth Agency. If you have any questions, please feel free to contact Tracie Fountain, CPA, Director, Bureau of Children and Youth Services Audits at 717-787-1159.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the name.

Timothy L. DeFoor
Auditor General

April 12, 2021

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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 Wyoming County Children and Youth Agency provided in-home and placement services to 219 children residing within the County during the 2018-2019 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2017 to JUNE 30, 2018

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

Approved State Allocation ¹		\$	1,431,938
Supplemental Act 148			<u>75,319</u>
Total State Allocation			1,507,257
State Share (CY348) ²	\$		1,490,589
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,490,589
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,490,589
Actual Act 148 Revenues Received ⁴			<u>1,507,257</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(16,668)</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.

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	51,912	0	9,473	0	0	0	0	0	42,439	42,439	0
02. 90% REIMBURSEMENT	119,264	0	1,760	22,969	0	0	0	0	94,535	85,082	9,453
03. 80% REIMBURSEMENT	1,631,489	18,260	380,300	6,220	0	0	0	0	1,226,709	981,365	245,344
04. 60% REIMBURSEMENT	765,636	40,557	70,395	0	23,470	58,555	0	1,621	569,038	341,423	227,615
05. 50% REIMBURSEMENT	80,559	0	0	0	0	0	0	0	80,559	40,280	40,279
06. TOTAL NET CHILD WELFARE EXPEND.	2,648,860	58,817	461,928	29,189	23,470	58,555	0	1,621	2,013,280	1,490,589	522,691

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	160,406	0							160,406	96,244	64,162

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	2,809,266	58,817	461,928	29,189	23,470	58,555	0	1,621	2,173,686	1,586,833	586,853
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10. TOTAL TITLE IV-D COLLECTIONS 43,973

11. TITLE IV-D Collections for IV-E Children 19,430

12. STATE ACT 148 - line 6 1,490,589

13. STATE ACT 148 ALLOCATION 1,507,257

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,490,589

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,490,589										
ACT 148 AMOUNT RECEIVED	1,507,257										
ADJUSTMENT TO STATE SHARE	(16,668)										

**WYOMING COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CV370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	51,912	0	0	9,473	0	0	0	0	0	42,439	42,439	0
1-B ADOPTION ASSISTANCE	217,709	0	101,680	0	0	0	0	0	0	116,029	92,823	23,206
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	44,905	0	6,121	0	0	0	0	0	0	38,784	31,027	7,757
1-D COUNSELING - DEPENDENT	81,128	0	0	12,629	475	0	0	0	0	68,024	54,419	13,605
1-E COUNSELING - DELINQUENT	5,417	0	0	0	1,414	0	0	0	0	4,003	3,202	801
1-F DAY CARE	4,790	0	0	0	0	0	0	0	0	4,790	3,832	958
1-G DAY TREATMENT - DEPENDENT	1,056	0	0	0	0	0	0	0	0	1,056	1,011	45
1-H DAY TREATMENT - DELINQUENT	8,646	0	0	1,578	0	0	0	0	0	7,068	5,380	1,345
1-I HOMEMAKER SERVICE	159,734	0	0	29,156	0	0	0	0	0	130,578	104,462	26,116
1-J INTAKE & REFERRAL	17,308	0	0	3,158	0	0	0	0	0	14,150	11,320	2,830
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	114,003	0	0	17,383	0	0	0	0	0	96,620	77,296	19,324
1-N PROTECTIVE SERVICE - GENERAL	299,356	0	0	35,018	0	0	0	0	0	264,338	211,470	52,868
1-O SERVICE PLANNING	103,099	0	0	18,890	0	0	0	0	0	84,209	67,367	16,842
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	56,994	0	0	0	0	0	0	0	0	56,994	28,497	28,497
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,177,321	0	107,801	127,285	6,220	0	0	0	0	936,015	740,199	195,816
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	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	22,114	0	0	1,578	0	0	0	0	0	20,536	16,429	4,107
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	80,884	0	25	1,735	10,701	0	0	0	0	68,423	61,581	6,842
2-F EMERGENCY SHELTER - DELINQUENT	38,380	0	0	0	12,268	0	0	0	0	26,112	23,501	2,611
2-G FOSTER FAMILY - DEPENDENT	535,878	18,260	85,058	68,033	0	0	0	0	0	364,527	291,622	72,905
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	5,082	0	0	18	0	0	0	0	0	5,064	4,051	1,013
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	682,338	18,260	85,083	71,364	22,969	0	0	0	0	484,662	397,184	87,478
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	23,565	0	0	0	0	0	0	0	0	23,565	11,783	11,782
3-B RESIDENTIAL SERVICE - DEPENDENT	236,805	15,325	34,402	14,465	0	25,470	58,555	0	0	88,588	53,153	35,435
3-C RES. SERVICE - DELINQUENT (NON YDC/FC)	442,031	21,064	0	0	0	0	0	0	0	420,967	252,580	168,387
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	160,406	0	0	0	0	0	0	0	0	160,406	96,244	64,162
3-F SUBTOTAL INSTITUTIONAL	862,807	36,389	34,402	14,465	0	25,470	58,555	0	0	693,526	413,760	279,766
4 ADMINISTRATION	86,800	4,168	0	21,528	0	0	0	0	1,621	59,483	35,690	23,793
5 TOTAL REVENUES	2,809,266	58,817	227,286	234,642	29,189	25,470	58,555	0	1,621	2,173,686	1,586,833	586,853

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Scrv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	28,451	15,847		7,614	0	0	51,912	13	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	217,709	0	0	0	217,709	0	30	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	44,905	0	0	0	44,905	0	8	0	0	0
1-D COUNSELING - DEPENDENT	37,934	21,130		10,144	11,920	0	81,128	128	12	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	5,417	0	5,417	0	7	0	0	0
1-F DAY CARE	0	0		0	4,790	0	4,790	0	3	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	1,264	0	1,264	0	3	0	0	0
1-H DAY TREATMENT - DEPENDENT	0	0		0	11,056	0	11,056	0	13	0	0	0
1-I HOME/MAKER SERVICE	4,741	2,641		1,264	0	0	8,646	15	0	0	0	0
1-J INTAKE & REFERRAL	85,352	47,543		26,839	0	0	159,734	826	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	9,483	5,283		2,542	0	0	17,308	19	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	52,159	29,054		14,540	18,250	0	114,003	13	887	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	104,319	58,108		38,951	97,978	0	299,356	117	70	0	0	0
1-O SERVICE PLANNING	28,450	15,848		58,801	0	0	103,099	104	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	56,994	0	56,994	0	70	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	350,889	195,454	262,614	160,695	207,669	0	1,177,321					
	Number of Children receiving only NON-PURCHASED IN-Home Services 778											
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	4,741	2,641		1,264	13,468	0	22,114	71	1	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	4,741	2,641		6,923	66,579	0	80,884	1,176	52	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	38,380	0	38,380	148	9	0	0	0
2-G FOSTER FAMILY - DEPENDENT	61,643	34,337		45,192	394,706	0	535,878	8,726	54	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	122	4,960	0	5,082	32	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	71,125	39,619	0	53,501	518,093	0	682,338	10,153	117	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	315	23,250	0	23,565	93	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	42,676	23,771	0	13,619	156,739	0	236,805	987	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	261	441,770	0	442,031	1,361	11	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	160,406	0	160,406	278	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	42,676	23,771	0	14,195	782,165	0	862,807	2,719	24	0	0	0
ADMINISTRATION	9,484	5,283	0	72,033	0	0	86,800					
TOTAL EXPENDITURES	474,174	264,127	262,614	300,424	1,507,927	0	2,809,266					
	County Indirect Costs = \$ 29,056											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 51,657	\$ 255	\$ 51,912
Adoption Assistance	217,648	61	217,709
Subsidized Permanent Legal Custodianship	44,905	0	44,905
Counseling	86,205	340	86,545
Day Care	4,790	0	4,790
Day Treatment	12,320	0	12,320
Homemaker Service	8,604	42	8,646
Intake and Referral	158,968	766	159,734
Life Skills	17,223	85	17,308
Protective Service - Child Abuse	113,067	936	114,003
Protective Service - General	298,888	468	299,356
Service Planning	102,843	256	103,099
Juvenile Act Proceedings	56,994	0	56,994
Alternative Treatment	0	0	0
Community Residential	22,072	42	22,114
Emergency Shelter	119,222	42	119,264
Foster Family	534,665	1,213	535,878
Supervised Independent Living	5,082	0	5,082
Juvenile Detention Service	23,565	0	23,565
Residential Service	678,453	383	678,836
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	160,406	0	160,406
Administration	121,064	(34,264)	86,800
Combined Total Expense	<u>2,838,641</u>	<u>(29,375)</u>	<u>2,809,266</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,838,641</u>	<u>\$ (29,375)</u>	<u>\$ 2,809,266</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 474,174	\$ 0	\$ 474,174
Employee Benefits	264,127	0	264,127
Subsidies	262,553	61	262,614
Operating	330,170	(29,746)	300,424
Purchased Services	1,507,617	310	1,507,927
Fixed Assets	0	0	0
Combined Total Expense	<u>2,838,641</u>	<u>(29,375)</u>	<u>2,809,266</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,838,641</u>	<u>\$ (29,375)</u>	<u>\$ 2,809,266</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-B	3	1	CY-370 Adjustments			
	2-G	4		Adoption Assistance - Subsidies	\$ 217,648	\$ 61	\$ 217,709
	4	4		Foster Family (Dependent) - Operating	\$ 44,289	\$ 350	\$ 44,639
	2-G	5		Administration - Operating	\$ 106,297	\$ (28,730)	\$ 77,567
				Foster Family (Dependent) - Purchased Services	\$ 394,396	\$ 310	\$ 394,706
				Total Adjustment Amount		<u>\$ (28,009)</u>	
			To decrease expenditures by \$28,009 to include agency adjustments, made to the expenditure ledger, subsequent to the submission of the Act 148 Invoice to Commonwealth DHS.				
			Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	1-A	4	2	Adoption Service - Operating	\$ 7,359	\$ 255	\$ 7,614
	1-D	4		Counseling (Dependent) - Operating	\$ 9,804	\$ 340	\$ 10,144
	1-I	4		Homemaker Service - Operating	\$ 1,222	\$ 42	\$ 1,264
	1-J	4		Intake & Referral - Operating	\$ 26,073	\$ 766	\$ 26,839
	1-K	4		Life Skills (Dependent) - Operating	\$ 2,457	\$ 85	\$ 2,542
	1-M	4		Protective Service Child Abuse - Operating	\$ 13,604	\$ 936	\$ 14,540
	1-N	4		Protective Service General - Operating	\$ 38,483	\$ 468	\$ 38,951
	1-O	4		Service Planning - Operating	\$ 58,545	\$ 256	\$ 58,801
	2-C	4		Community Residential (Dependent) - Operating	\$ 1,222	\$ 42	\$ 1,264
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 6,881	\$ 42	\$ 6,923
	2-G	4		Foster Family (Dependent) - Operating	\$ 48,289	\$ 553	\$ 48,842
	3-B	4		Residential Service (Dependent) - Operating	\$ 13,236	\$ 383	\$ 13,619
	4	4		Administration - Operating	\$ 77,567	\$ (5,534)	\$ 72,033
				Total Adjustment Amount		<u>\$ (1,366)</u>	
					To decrease reported indirect costs by a net \$1,366 to reconcile to the proper County Cost Allocation Plan (CAP). The 2017 CAP was not available when the 4th quarter Act 148 Invoice was due and the prior 2016 CAP was used. As a result, Administrative indirect costs were over-reported by \$5,619 and Occupancy costs, reported as direct costs and allocated to the cost centers, were under-reported by \$4,253.		
			Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

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

Approved State Allocation ¹	\$	1,492,047
Supplemental Act 148		<u>311,799</u>
Total State Allocation		1,803,846
State Share (CY348) ²	\$	1,821,676
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,821,676
Less: Expenditures in Excess of the Approved State Allocation		<u>17,830</u>
Final Net State Share Payable ³	\$	1,803,846
Actual Act 148 Revenues Received ⁴		<u>1,803,846</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$17,830, as detailed on this page. While our adjustments resulted in a net increase of \$17,830 in State Share for the agency for said fiscal year, as detailed on page 11 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

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

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	88,029	0	14,040	0	0	0	0	0	73,989	73,989	0
02. 90% REIMBURSEMENT	138,479	0	3,650	21,800	0	0	0	0	113,029	101,727	11,302
03. 80% REIMBURSEMENT	1,664,451	26,902	354,783	7,389	0	0	0	0	1,275,377	1,020,302	255,075
04. 60% REIMBURSEMENT	1,131,744	39,845	29,213	0	25,470	58,555	0	640	978,021	586,813	391,208
05. 50% REIMBURSEMENT	77,690	0	0	0	0	0	0	0	77,690	38,845	38,845
06. TOTAL NET CHILD WELFARE EXPEND.	3,100,393	66,747	401,686	29,189	25,470	58,555	0	640	2,518,106	1,821,676	696,430

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	200,385	0							200,385	120,231	80,154

08. NON-REIMBURSABLE EXPENDITURES	0	0							0	0	0
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09. TOTAL EXPENDITURES	3,300,778	66,747	401,686	29,189	25,470	58,555	0	640	2,718,491	1,941,907	776,584
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10. TOTAL TITLE IV-D COLLECTIONS 58,963

11. TITLE IV-D Collections for IV-E Children 12,738

12. STATE ACT 148 - line 6 1,821,676

13. STATE ACT 148 ALLOCATION 1,803,846

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,803,846

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,821,676										
ACT 148 AMOUNT RECEIVED	1,803,846										
ADJUSTMENT TO STATE SHARE	17,830										

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

MAJOR SERVICE CATEGORIES & COST CENTERS		REVENUE SOURCES											
		1	2	3	4	5	6	7	8	9	10	11	12
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME													
1-A	ADOPTION SERVICE	88,029	0	0	14,040	0	0	0	0	0	73,989	73,989	0
1-B	ADOPTION ASSISTANCE	220,858	0	105,042	393	0	0	0	0	0	115,423	92,338	23,085
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	46,629	0	7,558	0	0	0	0	0	0	39,071	31,257	7,814
1-D	COUNSELING - DEPENDENT	65,471	0	0	7,021	1,359	0	0	0	0	57,091	45,673	11,418
1-E	COUNSELING - DELINQUENT	7,668	0	0	0	550	0	0	0	0	7,118	5,694	1,424
1-F	DAY CARE	2,603	0	0	0	0	0	0	0	0	2,603	2,082	521
1-G	DAY TREATMENT - DEPENDENT	1,349	0	0	0	0	0	0	0	0	1,349	1,079	270
1-H	DAY TREATMENT - DELINQUENT	9,361	0	0	0	5,480	0	0	0	0	3,881	3,105	776
1-I	HOMEMAKER SERVICE	8,800	0	0	1,403	0	0	0	0	0	7,397	5,918	1,479
1-J	INTAKE & REFERRAL	100,830	0	0	16,083	0	0	0	0	0	84,747	67,798	16,949
1-K	LIFE SKILLS - DEPENDENT	13,749	0	0	1,403	0	0	0	0	0	12,346	9,877	2,469
1-L	LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	112,154	0	0	14,040	0	0	0	0	0	98,114	78,491	19,623
1-N	PROTECTIVE SERVICE - GENERAL	266,674	0	0	29,659	0	0	0	0	0	237,015	189,612	47,403
1-O	SERVICE PLANNING	94,246	0	0	15,056	0	0	0	0	0	79,190	63,352	15,838
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	59,230	0	0	0	0	0	0	0	0	59,230	29,615	29,615
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	1,097,651	0	112,600	99,098	7,389	0	0	0	0	878,564	699,880	178,684
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E	EMERGENCY SHELTER - DEPENDENT	87,267	0	1,666	1,984	6,832	0	0	0	0	76,785	69,107	7,678
2-F	EMERGENCY SHELTER - DELINQUENT	51,212	0	0	0	14,968	0	0	0	0	36,244	32,620	3,624
2-G	FOSTER FAMILY - DEPENDENT	667,348	26,902	89,861	67,264	0	0	0	0	0	483,321	386,657	96,664
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	4,952	0	0	0	0	0	0	0	0	4,952	3,962	990
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	41,759	0	0	0	0	0	0	0	0	41,759	33,407	8,352
2-K	SUBTOTAL CBP	852,538	26,902	91,527	69,248	21,800	0	0	0	0	643,061	525,753	117,308
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	18,460	0	0	0	0	0	0	0	0	18,460	9,230	9,230
3-B	RESIDENTIAL SERVICE - DEPENDENT	244,940	4,167	4,996	7,043	25,470	43,916	0	0	0	159,348	95,609	63,739
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	648,735	31,488	0	0	0	14,639	0	0	0	602,608	361,565	241,043
3-D	SECURE RES. SERVICE (EXCEPT YDC)	124,026	1,102	0	0	0	0	0	0	0	122,924	73,754	49,170
3-E	YDC SECURE	200,385	0	0	0	0	0	0	0	0	200,385	120,231	80,154
3-F	SUBTOTAL INSTITUTIONAL	1,236,546	36,757	4,996	7,043	25,470	58,555	0	0	0	1,103,725	660,389	443,336
4	ADMINISTRATION	114,043	3,088		17,174		0	0	0	640	93,141	55,885	37,256
5	TOTAL REVENUES	3,300,778	66,747	209,123	192,563	25,470	58,555	0	640	2,718,491	1,941,907	776,584	

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim- Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	48,945	28,146	220,858	10,938	0	0	88,029	15	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	220,858	0	0	0	220,858	0	30	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHI	0	0	46,629	0	0	0	46,629	0	7	0	0	0
I-D COUNSELING - DEPENDENT	24,472	14,073	5,474	21,452	0	0	65,471	130	9	0	0	0
I-E COUNSELING - DELINQUENT	0	0	7,668	0	0	0	7,668	0	6	0	0	0
I-F DAY CARE	0	0	2,603	0	0	0	2,603	0	4	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	85	1,264	0	0	1,349	0	2	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	9,361	0	9,361	0	8	0	0	0
I-I HOME/MAKER SERVICE	4,894	2,815	1,091	0	0	0	8,800	3	0	0	0	0
I-J INTAKE & REFERRAL	53,839	30,960	16,031	0	0	0	100,830	625	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	4,894	2,815	1,090	0	4,950	0	13,749	2	5	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	48,945	28,146	10,938	24,125	0	0	112,154	14	1,087	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	102,784	59,106	33,845	70,939	0	0	266,674	117	47	0	0	0
I-O SERVICE PLANNING	24,473	14,073	55,700	0	0	0	94,246	109	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	59,230	0	59,230	0	62	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	313,246	180,134	267,487	135,192	201,592	0	1,097,651	1,088	1,088	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 705											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	4,895	2,814	0	4,645	74,913	0	87,267	880	43	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	190	51,022	0	51,212	214	9	0	0	0
2-G FOSTER FAMILY - DEPENDENT	122,361	70,366	61,542	413,079	0	0	667,348	10,750	54	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	4,952	0	4,952	26	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	127,256	73,180	66,377	585,725	0	0	852,538	12,187	108	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	18,460	0	0	18,460	71	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	24,472	14,073	6,300	200,095	0	0	244,940	915	11	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/NTC)	0	0	2,570	646,165	0	0	648,735	2,181	14	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	124,026	0	0	124,026	329	1	0	0	0
3-E YDC SECURE	0	0	0	200,385	0	0	200,385	365	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	24,472	14,073	8,870	1,189,131	0	0	1,236,546	3,861	29	0	0	0
4 ADMINISTRATION	24,473	14,072	0	75,498	0	0	114,043	0	0	0	0	0
5 TOTAL EXPENDITURES	489,447	281,459	267,487	285,937	1,976,448	0	3,300,778	0	0	0	0	0
	County Indirect Costs = \$ 30,920											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 88,029	\$ 0	\$ 88,029
Adoption Assistance	220,858	0	220,858
Subsidized Permanent Legal Custodianship	46,629	0	46,629
Counseling	73,139	0	73,139
Day Care	2,603	0	2,603
Day Treatment	10,710	0	10,710
Homemaker Service	8,800	0	8,800
Intake and Referral	100,830	0	100,830
Life Skills	13,749	0	13,749
Protective Service - Child Abuse	112,154	0	112,154
Protective Service - General	266,674	0	266,674
Service Planning	94,246	0	94,246
Juvenile Act Proceedings	59,230	0	59,230
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	137,942	537	138,479
Foster Family	667,676	(328)	667,348
Supervised Independent Living	46,711	0	46,711
Juvenile Detention Service	18,460	0	18,460
Residential Service	883,737	9,938	893,675
Secure Residential Service (Except YDC)	124,026	0	124,026
YDC Secure	200,385	0	200,385
Administration	115,675	(1,632)	114,043
Combined Total Expense	<u>3,292,263</u>	<u>8,515</u>	<u>3,300,778</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 3,292,263</u>	<u>\$ 8,515</u>	<u>\$ 3,300,778</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 489,447	\$ 0	\$ 489,447
Employee Benefits	281,459	0	281,459
Subsidies	267,487	0	267,487
Operating	287,569	(1,632)	285,937
Purchased Services	1,966,301	10,147	1,976,448
Fixed Assets	0	0	0
Combined Total Expense	<u>3,292,263</u>	<u>8,515</u>	<u>3,300,778</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 3,292,263</u>	<u>\$ 8,515</u>	<u>\$ 3,300,778</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL		
SCHEDULE	LINE	COLUMN							
CY-370	4	4	1	CY-370 Adjustment					
				Administration - Operating	\$ 77,130	\$ (1,632)	\$ 75,498		
				Emergency Shelter (Dependent) - Purchased Services	\$ 51,022	\$ 537	\$ 51,559		
				Foster Family (Dependent) - Purchased Services	\$ 413,407	\$ (328)	\$ 413,079		
				Residential Service (Dependent) - Purchased Services	\$ 199,977	\$ 118	\$ 200,095		
				Residential Service (Delinquent) - Purchased Services	\$ 636,345	\$ 9,820	\$ 646,165		
				Total Adjustment Amount		\$ 8,515			
To increase expenditures by \$8,515 to include revisions made to the agency's expenditures ledger subsequent to the submission of the Act 148 invoice to Commonwealth DHS.									
Title 55 PA Code, Chapter 3170.95(a)(b)									
CY-370A	2-G 3-B 3-C	2	2	CY-370A Adjustment					
				Foster Family (Dependent) - Program Income	\$ 30,134	\$ (3,232)	\$ 26,902		
				Residential Service (Dependent) - Program Income	\$ 9,000	\$ (4,833)	\$ 4,167		
				Res. Service (Del.) (Non YDC/YFC) - Program Income	\$ 43,386	\$ (11,898)	\$ 31,488		
				Total Adjustment Amount		\$ (19,963)			
To decrease program income by \$19,963 to eliminate an erroneous first quarter amount, reported on the Act 148 Invoice submitted to Commonwealth DHS.									
Title 55 PA Code, Chapter 3170.95(a)(b)									

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

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 (Unresolved)

In our prior engagement report, covering the July 1, 2014 to June 30, 2017 fiscal years, we cited the Wyoming County Children and Youth Agency (agency) for a lack of internal control policies and procedures designed to sufficiently reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

During the conduct of our current engagement, we found that agency management implemented sufficient policies and procedures effective September 1, 2018 to substantiate the number of units listed on submitted Fee-For-Service invoices. However, because the cited internal control deficiencies and corresponding risks continued to exist during our current engagement period from July 1, 2017 until August 31, 2018, we concluded the issuance of a repeat finding was warranted. Our repeat finding is included in the Current Engagement Finding and Recommendations section (Section 4) of this report.

SECTION 4

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

WYOMING COUNTY CHILDREN AND YOUTH AGENCY
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Finding – Unresolved Prior Audit Recommendations – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations section (Section 3) of this report, the Wyoming County Children and Youth Agency (agency) lacked internal control procedures designed to sufficiently reduce the 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 substantiated the validity of the number of units invoiced for each individual listed on invoices submitted by these providers.

During the conduct of our current engagement, while we determined that the internal control deficiencies and corresponding risks identified during the conduct of our prior engagement continued to exist during the first fourteen months of our current two year engagement period, (i.e., from July 1, 2017 until August 31, 2018), we found that, in response to the recommendations included in our prior engagement report, agency management developed and implemented sufficient written fiscal-related monitoring policy and corresponding procedures effective September 1, 2018. These fiscal-related monitoring procedures require In-Home Purchased Service providers to include supporting documentation (e.g. client sign-in sheets, court orders, etc.) with submitted Fee-For-Service invoices. Agency fiscal staff compare the supporting documentation to the corresponding submitted invoice, discrepancies are discussed with the provider, and a resolution is determined. We verified that these procedures were in operation during the period from September 1, 2018 to the June 30, 2019 end of the engagement period.

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*

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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:

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 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: The internal control deficiencies, and corresponding risks, continued to exist during our current engagement period from July 1, 2017 through August 31, 2018. Agency management’s implementation of fiscal-related monitoring policies and procedures to reduce the risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Service providers did not occur until September 1, 2018 due to the timing of our prior audit and the time the agency needed to implement corrective action.

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Effect: The agency's lack of implemented fiscal-related monitoring policies and procedures from July 1, 2017 until August 31, 2018, designed to reduce the risk of paying overbillings and/or fraudulent billings submitted by contracted In-Home Purchased Service providers, increased agency management's risk during this time period 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 recommend that agency management continue to perform the recently implemented fiscal-related monitoring procedures in order to reduce the agency's risk of paying overbillings and fraudulent billings submitted by contracted In-Home Purchased Service providers, including ensuring that the agency obtain reasonable assurance that contracted In-Home Purchased Services were actually provided for the number of units detailed for each individual listed on invoices submitted by Fee-For-Service providers.

We further recommend that agency management ensure that it continues to:

- Notify 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.
- Maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Service 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 Response: We appreciate the Pennsylvania Auditor General's staff's effort, courtesy & consideration during our recent audit of fiscal years 2017-18 and 2018-19.

We will continue to perform the fiscal-related monitoring procedures implemented in September 2018 that serve the purpose of reducing the agency's risk of paying overbillings and fraudulent billings submitted by contracted In-Home Purchased Service providers. These procedures ensure that we obtain reasonable assurance that contracted In-Home Purchased Services were actually provided for the number of units detailed for each individual listed on invoices submitted by Fee-For-Service providers.

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We will continue to diligently communicate the results of fiscal-related monitoring reviews amongst the pertinent agency staff involved in the invoice submission, review & payment process and for any providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers.

We will continue to maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Service 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.

We recognize that inherent to the auditing process of the PA State Auditor General's office is time lapse that occurs from the period under audit until the finalization of the audit report for that same period which automatically results in recurring findings from the previous audit report to the immediate subsequent audit period report.

We will continue to evaluate and enhance our monitoring procedures on a regular basis to increase effectiveness & efficiency of the monitoring process.

Again, we appreciate the professional, courteous, & considerate manner in which the Pennsylvania Auditor General's office staff performed the audit.

Auditor's Conclusion: We commend the agency management on acknowledging the deficiencies that existed in the agency's invoice review and approval process for contracted In-Home Purchased Services providers during our current engagement period; specifically, during the 2017-2018 fiscal year and between July 2018 and August 2018 of the 2018-2019 fiscal year. We further commend agency management's efforts to develop and implement formal, written fiscal-related monitoring policy and procedures for these contracted In-Home Purchased Services providers beginning in September 2018 of the 2018-2019 fiscal year. During our next audit of the agency, we will determine whether the agency continued to perform the implemented monitoring procedures to reduce the agency's risk of overbillings and fraudulent billings submitted by contracted In-Home Purchased Services providers going undetected.

SECTION 5

CURRENT ENGAGEMENT OBSERVATION

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

The vast majority of Pennsylvania’s County Children and Youth (C&Y) Agencies contract with non-government In-Home Preventative Service Providers (Contracted Providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.¹ The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (Certifications) for all Contracted Providers’ (and their respective subcontractors’) employees and direct volunteers.²

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these Contracted Providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y Agency’s procedures for reviewing the Certifications of Contracted Providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these Contracted Providers are not subject to licensure nor annual inspections under the Human Services Code (Code).³ Our concerns have been, and continue to be, communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract monitoring expectations to the C&Y Agencies and for implementing a method to ensure that the certification monitoring is being performed adequately. DHS staff

¹ Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

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

³ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these Contracted Providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these Contracted Providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

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also stated that DHS had communicated these expectations to the C&Y Agencies on numerous occasions since 2016.

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to the then DHS Deputy Secretary for Children, Youth and Families, which was also simultaneously delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs focused on protecting the health, safety, and wellbeing of the children and youth receiving contracted in-home services across the Commonwealth. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

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

C&Y Agencies are required to:

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

As part of the Single Audit, the auditors are required to perform Agreed-Upon Procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of Contracted Providers that deliver in-home coded services for the C&Y Agency.
- Test the listing of Contracted Providers for completeness.

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

Our Current Position

We believe that the requirements that DHS included in its Supplement are great first steps in obtaining assurance of the C&Y Agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y Agencies' monitoring of the CPSL background check requirements for Contracted Providers annually, and reporting the C&Y Agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y Agencies are properly monitoring for CPSL certification requirements of its Contracted Providers. However, as of March 2021, DHS officials acknowledged that staff has not started reviewing the Single Audit packages for this purpose.⁴

This lack of review by DHS, as the oversight agency, is especially concerning considering DHS could remain unaware, despite receiving an audit report with the information, of a C&Y Agency failing to identify disqualifying incidents and/or take appropriate corrective actions when disqualifying convictions that would prohibit employees, volunteers, and subcontractors from having direct contact with children receiving services were identified. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y Agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of the procedures each C&Y Agency has implemented related to ensuring its Contracted Providers and their subcontractors are complying with CPSL certification requirements and evaluate the results the C&Y Agencies found, including reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

⁴ DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

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Conclusion

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

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

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

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This report was originally distributed to the following:

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