

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

York County Children and Youth Agency

January 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of York County
York County Administrative Center
28 East Market Street
York, PA 17401

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 York County Children and Youth Agency (agency), legally known as York County Office of Children, Youth and Families, 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 York 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.¹

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 five 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 \$199,865, increasing non-reimbursable expenditures by \$14,694, and increasing revenue by \$18,973. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$38,144. These 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 four 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 \$54,022, increasing non-reimbursable expenditures by \$24,623, and increasing revenue by \$18,083. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$16,242. These 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 complied with the finding included in our prior engagement report, as detailed in Section 3 of this report.

Finally, we included the observation listed below related to DHS' monitoring of County Children and Youth (C&Y) Agencies' compliance with the Child Protective Services Law (CPSL), as detailed in Section 4 of this report:

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference call held on January 6, 2022.

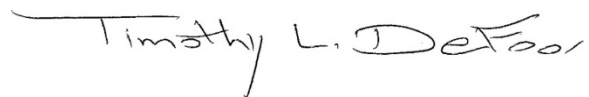
This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments

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

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

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

Sincerely,

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

Timothy L. DeFoor
Auditor General
January 7, 2022

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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 York County Children and Youth Agency provided in-home and placement services to 6,333 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

**YORK 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		\$	28,250,020
Supplemental Act 148			<u>895,353</u>
Total State Allocation			29,145,373
State Share (CY348) ²	\$		29,107,229
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	29,107,229
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	29,107,229
Actual Act 148 Revenues Received ⁴			<u>29,145,373</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(38,144)</u></u>

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

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

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

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

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

**YORK 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 CHLD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	495,451	0	52,182	0	0	0	0	0	443,269	443,269	0
02. 90% REIMBURSEMENT	734,273	19,727	24,034	0	0	0	0	0	690,512	621,461	69,051
03. 80% REIMBURSEMENT	38,664,712	629,081	5,031,946	1,264,450	229,930	151,113	0	0	31,358,192	25,086,554	6,271,638
04. 60% REIMBURSEMENT	4,289,801	57,109	316,277	0	0	0	0	20,303	3,896,112	2,337,667	1,558,445
05. 50% REIMBURSEMENT	1,244,648	8,094	0	0	0	0	0	0	1,236,554	618,278	618,276
06. TOTAL NET CHILD WELFARE EXPEND.	45,428,885	714,011	5,424,439	1,264,450	229,930	151,113	0	20,303	37,624,639	29,107,229	8,517,410
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	4,452,132	41,492							4,410,640	2,646,384	1,764,256
08. NON-REIMBURSABLE EXPENDITURES	67,187	2,428							64,759		64,759
09. TOTAL EXPENDITURES	49,948,204	757,931	5,424,439	1,264,450	229,930	151,113	0	20,303	42,100,038	31,753,613	10,346,425
10. TOTAL TITLE IV-D COLLECTIONS	444,610										
11. TITLE IV-D Collections for IV-E Children	24,419										
12. STATE ACT 148 - line 6	29,107,229										
13. STATE ACT 148 ALLOCATION	29,145,373										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	29,107,229										
INVOICE											
AMENDED STATE SHARE (ACT 148)	29,107,229										
ACT 148 AMOUNT RECEIVED	29,145,373										
ADJUSTMENT TO STATE SHARE	(38,144)										

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY370A
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
I-A ADOPTION SERVICE	495,451	0		52,182	0		0	0	0	443,269	443,269	0
I-B ADOPTION ASSISTANCE	4,969,334	9,721	1,983,053	24,544			0	0	0	2,952,016	2,361,613	590,403
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	830,465	0	85,950	7,058			0	0	0	737,457	589,966	147,491
I-D COUNSELING - DEPENDENT	5,203,141	8,254		5,807	916,212	229,930	0	0	0	4,042,938	3,234,350	808,588
I-E COUNSELING - DELINQUENT	1,183,698	0			142,441		0	0	0	1,041,257	833,006	208,251
I-F DAY CARE	2,988	0		0	0		0	0	0	2,988	2,390	598
I-G DAY TREATMENT - DEPENDENT	7,831	0		7,831	0		0	0	0	7,831	6,265	1,566
I-H DAY TREATMENT - DELINQUENT	471,849	0		0	205,797		0	0	0	266,052	212,842	53,210
I-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
I-J INTAKE & REFERRAL	93,877	0		7,088	0		0	0	0	86,789	69,431	17,358
I-K LIFE SKILLS - DEPENDENT	393,021	0		0	0		0	0	0	393,021	314,417	78,604
I-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	990,518	0		110,463	0		0	0	0	880,055	704,044	176,011
I-N PROTECTIVE SERVICE - GENERAL	4,082,867	0		456,201	0		0	0	0	3,626,666	2,901,333	725,333
I-O SERVICE PLANNING	2,812,608	0		315,756	0		0	0	0	2,496,852	1,997,482	499,370
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	861,117	0		0	0		0	0	0	861,117	430,559	430,558
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	886	0		0	0		0	0	0	886	443	443
I-R SUBTOTAL IN-HOME	22,399,651	17,975	2,069,003	979,099	1,264,450	229,930	0	0	0	17,839,194	14,101,410	3,737,784
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
2-B ALTERNATIVE TREATMENT - DELINQUENT	33,654	226		0			0	0	0	33,428	26,742	6,686
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,988,433	108,535	440,492	25,377			0	0	0	3,414,029	2,731,223	682,806
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,728,820	99,131	3,456	0			0	0	0	3,626,233	2,900,986	725,247
2-E EMERGENCY SHELTER - DEPENDENT	734,273	19,727	7,512	16,522	0		0	0	0	690,512	621,461	69,051
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	9,660,991	381,395	679,891	868,138			151,113	0	0	7,580,454	6,064,363	1,516,091
2-H FOSTER FAMILY - DELINQUENT	150,864	21,389	7,580	10,755			0	0	0	111,140	88,912	22,228
2-I SUP. INDEPENDENT LIVING - DEPENDENT	59,753	430	0	337			0	0	0	58,986	47,189	11,797
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUBTOTAL CBP	18,356,788	630,833	1,138,931	921,129	0	151,113	0	0	0	15,514,782	12,480,876	3,033,906
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	382,645	8,094	109,664	906			0	0	0	374,551	187,276	187,275
3-B RESIDENTIAL SERVICE - DEPENDENT	636,162	8,050	109,664	906			0	0	0	517,542	310,525	207,017
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,036,928	38,301	0	0			0	0	0	998,627	599,176	399,451
3-D SECURE RES. SERVICE (EXCEPT YDC)	722,006	9,049					0	0	0	712,957	427,774	285,183
3-E YDC SECURE	4,452,132	41,492					0	0	0	4,410,640	2,646,384	1,764,256
3-F SUBTOTAL INSTITUTIONAL	7,229,873	104,986	109,664	906	0	0	0	0	0	7,014,317	4,171,135	2,843,182
4 ADMINISTRATION	1,894,705	1,709		205,707			0	0	0	203,303	1,000,192	666,794
5 TOTAL REVENUES	49,881,017	755,503	3,317,598	2,106,841	1,264,450	229,930	151,113	0	20,303	42,035,279	31,753,613	10,281,666

**YORK 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											12 Program Income related to all Non- Reimbursable
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Sub.	11 Non-Reim. Purchased Serv/ Subsidies	
IN-HOME												
I-A ADOPTION SERVICE	200,441	95,099	199,571	0	340	495,451	73	0	0	0	0	
I-B ADOPTION ASSISTANCE	0	0	4,974,016	43	0	4,974,059	0	559	0	4,725	0	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	42,702	20,887	765,613	1,263	0	830,465	84	84	0	0	0	
I-D COUNSELING - DEPENDENT	0	0	604,552	4,609,946	128	5,214,626	1,324	1,324	0	11,485	0	
I-E COUNSELING - DELINQUENT	0	0	1,184	1,182,514	0	1,183,698	367	367	0	0	0	
I-F DAY CARE	0	0	2,916	72	0	2,988	0	1	0	0	0	
I-G DAY TREATMENT - DEPENDENT	0	0	7,831	0	0	7,831	0	3	0	0	0	
I-H DAY TREATMENT - DELINQUENT	0	0	471,849	0	0	471,849	0	196	0	0	0	
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
I-J INTAKE & REFERRAL	17,110	7,227	68,859	0	681	93,877	3,232	0	0	0	0	
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	393,021	0	333	0	0	0	
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
I-M PROTECTIVE SERVICE - CHILD ABUSE	594,454	230,261	157,600	6,673	1,530	990,518	278	1	0	0	0	
I-N PROTECTIVE SERVICE - GENERAL	2,422,720	1,052,274	602,093	32	5,780	4,082,899	4,661	1	0	32	0	
I-O SERVICE PLANNING	1,700,319	655,756	452,113	0	4,420	2,812,608	1,809	0	0	0	0	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	861,117	0	39	0	0	0	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	886	0	6	0	0	0	
I-R SUBTOTAL IN-HOME	4,977,746	2,061,504	5,739,629	2,090,194	7,533,941	12,879	22,415,893	0	0	16,242	0	
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	33,654	33,654	213	3	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	129,416	64,588	38,255	3,788,751	340	4,021,350	15,829	129	0	32,917	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	1,925	3,726,895	0	3,728,820	13,344	178	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	90,420	41,047	18,847	583,790	169	734,273	6,586	240	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	946,061	425,369	335,710	7,964,719	2,210	9,674,069	107,922	703	0	13,078	2,428	
2-H FOSTER FAMILY - DELINQUENT	0	0	235	150,629	0	150,864	1,074	8	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	9,383	50,370	0	59,753	2,196	12	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	1,165,897	531,004	404,355	16,298,808	2,719	18,402,783	147,164	1,273	0	45,995	2,428	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	56,613	326,032	0	382,645	1,065	43	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	4,997	3,053	2,126	630,936	0	641,112	3,070	27	0	4,950	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,036,928	0	1,036,928	5,491	52	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	398	721,608	0	722,006	2,468	57	0	0	0	
3-E YDC SECURE	0	0	0	4,452,132	0	4,452,132	7,716	71	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	4,997	3,053	59,137	7,167,636	0	7,234,823	19,810	250	0	4,950	0	
ADMINISTRATION	614,690	330,265	0	948,220	0	1,894,705	0	0	0	0	0	
TOTAL EXPENDITURES	6,763,330	2,925,826	5,739,629	3,501,906	17,128	49,948,204	0	0	0	67,187	2,428	
County Indirect Costs = \$ 778,252												

**YORK 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	\$ 470,970	\$ 24,481	\$ 495,451
Adoption Assistance	5,021,175	(47,116)	4,974,059
Subsidized Permanent Legal Custodianship	775,530	54,935	830,465
Counseling	6,249,057	149,267	6,398,324
Day Care	450	2,538	2,988
Day Treatment	481,055	(1,375)	479,680
Homemaker Service	0	0	0
Intake and Referral	64,131	29,746	93,877
Life Skills	393,021	0	393,021
Protective Service - Child Abuse	997,632	(7,114)	990,518
Protective Service - General	4,185,345	(102,446)	4,082,899
Service Planning	2,892,879	(80,271)	2,812,608
Juvenile Act Proceedings	851,177	10,826	862,003
Alternative Treatment	32,696	958	33,654
Community Residential	5,991,285	1,758,885	7,750,170
Emergency Shelter	2,491,251	(1,756,978)	734,273
Foster Family	9,745,070	79,863	9,824,933
Supervised Independent Living	8,429	51,324	59,753
Juvenile Detention Service	520,607	(137,962)	382,645
Residential Service	1,695,410	(17,370)	1,678,040
Secure Residential Service (Except YDC)	556,417	165,589	722,006
YDC Secure	4,452,132	0	4,452,132
Administration	1,872,620	22,085	1,894,705
Combined Total Expense	<u>49,748,339</u>	<u>199,865</u>	<u>49,948,204</u>
Less Non-reimbursables	<u>52,493</u>	<u>14,694</u>	<u>67,187</u>
Total Net Expense	<u>\$ 49,695,846</u>	<u>\$ 185,171</u>	<u>\$ 49,881,017</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,763,770	\$ (440)	\$ 6,763,330
Employee Benefits	2,925,826	0	2,925,826
Subsidies	5,729,057	10,572	5,739,629
Operating	2,946,179	555,727	3,501,906
Purchased Services	31,270,735	(270,350)	31,000,385
Fixed Assets	112,772	(95,644)	17,128
Combined Total Expense	<u>49,748,339</u>	<u>199,865</u>	<u>49,948,204</u>
Less Non-reimbursables	<u>52,493</u>	<u>14,694</u>	<u>67,187</u>
Total Net Expense	<u>\$ 49,695,846</u>	<u>\$ 185,171</u>	<u>\$ 49,881,017</u>

**YORK 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 Adjustments			
CY-370	1-M	1	1	Protective Service (Child Abuse) - Wages & Salaries	\$ 594,499	\$ (45)	\$ 594,454
	1-N	1		Protective Service (General) - Wages & Salaries	\$ 2,422,896	\$ (176)	\$ 2,422,720
	1-O	1		Service Planning - Wages & Salaries	\$ 1,700,449	\$ (130)	\$ 1,700,319
	2-C	1		Community Residential (Dependent) - Wages & Salaries	\$ 129,425	\$ (9)	\$ 129,416
	2-E	1		Emergency Shelter (Dependent) - Wages & Salaries	\$ 90,425	\$ (5)	\$ 90,420
	2-G	1		Foster Family (Dependent) - Wages & Salaries	\$ 946,146	\$ (85)	\$ 946,061
	4	1		Administration - Wages & Salaries	\$ 614,680	\$ 10	\$ 614,690
	1-B	3		Adoption Assistance - Subsidies	\$ 5,017,450	\$ (43,434)	\$ 4,974,016
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 711,607	\$ 54,006	\$ 765,613
	1-A	4		Adoption Service - Operating	\$ 174,350	\$ 25,221	\$ 199,571
	1-B	4		Adoption Assistance - Operating	\$ 3,629	\$ (3,586)	\$ 43
	1-C	4		Subsidized Permanent Legal Custodianship - Operating	\$ 334	\$ 929	\$ 1,263
	1-D	4		Counseling (Dependent) - Operating	\$ 64,408	\$ 540,144	\$ 604,552
	1-E	4		Counseling (Delinquent) - Operating	\$ 675	\$ 509	\$ 1,184
	1-F	4		Day Care - Operating	\$ -	\$ 2,916	\$ 2,916
	1-J	4		Intake & Referral - Operating	\$ 35,283	\$ 33,576	\$ 68,859
	1-M	4		Protective Service (Child Abuse) - Operating	\$ 162,684	\$ (5,084)	\$ 157,600
	1-N	4		Protective Service (General) - Operating	\$ 617,040	\$ (14,947)	\$ 602,093
	1-O	4		Service Planning - Operating	\$ 465,751	\$ (13,638)	\$ 452,113
	2-C	4		Community Residential (Dependent) - Operating	\$ 38,003	\$ 252	\$ 38,255
	2-D	4		Community Residential (Delinquent) - Operating	\$ 1,480	\$ 445	\$ 1,925
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 22,339	\$ (3,492)	\$ 18,847
	2-G	4		Foster Family (Dependent) - Operating	\$ 381,212	\$ (45,502)	\$ 335,710
	2-H	4		Foster Family (Delinquent) - Operating	\$ 253	\$ (18)	\$ 235
	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 3,667	\$ 5,716	\$ 9,383
	3-B	4		Residential Service (Dependent) - Operating	\$ 672	\$ 1,454	\$ 2,126
	3-C	4		Residential Service (Delinquent) - Operating	\$ 67	\$ (67)	\$ -
	3-D	4		Secure Residential Service - Operating	\$ 193	\$ 205	\$ 398
	4	4		Administration - Operating	\$ 917,526	\$ 30,694	\$ 948,220
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 4,995,805	\$ (385,859)	\$ 4,609,946
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 1,188,169	\$ (5,655)	\$ 1,182,514
	1-F	5		Day Care - Purchased Services	\$ 450	\$ (378)	\$ 72
	1-G	5		Day Treatment (Dependent) - Purchased Services	\$ 8,756	\$ (925)	\$ 7,831
	1-H	5		Day Treatment (Delinquent) - Purchased Services	\$ 472,299	\$ (450)	\$ 471,849
	1-M	5		Protective Service (Child Abuse) - Purchased Services	\$ 38	\$ 6,635	\$ 6,673
	1-N	5		Protective Service (General) - Purchased Services	\$ 54,793	\$ (54,761)	\$ 32
	1-O	5		Service Planning - Purchased Services	\$ 41,603	\$ (41,603)	\$ -
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 850,546	\$ 10,571	\$ 861,117
	1-Q	5		Juvenile Act Proceedings (Delinquent) - Purchased Services	\$ 631	\$ 255	\$ 886
	2-B	5		Alternative Treatment (Delinquent) - Purchased Services	\$ 32,696	\$ 958	\$ 33,654
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 3,283,359	\$ 505,392	\$ 3,788,751
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 2,472,175	\$ 1,254,720	\$ 3,726,895
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 1,085,016	\$ (501,226)	\$ 583,790
	2-F	5		Emergency Shelter (Delinquent) - Purchased Services	\$ 1,251,296	\$ (1,251,296)	\$ -
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 7,833,959	\$ 160,827	\$ 7,994,786
	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 142,390	\$ 8,239	\$ 150,629
	2-I	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 4,762	\$ 45,608	\$ 50,370
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 463,994	\$ (137,962)	\$ 326,032
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 626,987	\$ 3,949	\$ 630,936
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 1,059,634	\$ (22,706)	\$ 1,036,928
	3-D	5		Secure Residential Service - Purchased Services	\$ 556,224	\$ 165,384	\$ 721,608
	1-A	6		Adoption Service - Fixed Assets	\$ 1,080	\$ (740)	\$ 340
	1-B	6		Adoption Assistance - Fixed Assets	\$ 96	\$ (96)	\$ -
	1-D	6		Counseling (Dependent) - Fixed Assets	\$ -	\$ 128	\$ 128
	1-J	6		Intake & Referral - Fixed Assets	\$ 4,511	\$ (3,830)	\$ 681
	1-M	6		Protective Service (Child Abuse) - Fixed Assets	\$ 10,150	\$ (8,620)	\$ 1,530
	1-N	6		Protective Service (General) - Fixed Assets	\$ 38,342	\$ (32,562)	\$ 5,780
	1-O	6		Service Planning - Fixed Assets	\$ 29,320	\$ (24,900)	\$ 4,420
	2-C	6		Community Residential (Dependent) - Fixed Assets	\$ 2,255	\$ (1,915)	\$ 340
	2-E	6		Emergency Shelter (Dependent) - Fixed Assets	\$ 1,128	\$ (959)	\$ 169
	2-G	6		Foster Family (Dependent) - Fixed Assets	\$ 15,741	\$ (13,531)	\$ 2,210
	4	6		Administration - Fixed Assets	\$ 10,149	\$ (8,619)	\$ 1,530
				Total Adjustment Amount		\$ 229,932	
				To increase expenditures by \$229,932 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 invoice to the Commonwealth Department of Human Services. Wages & Salaries were decreased by \$440; Subsidies expenses were increased by \$10,572; Operating expenses were increased by \$555,727; Purchased Services were decreased by \$240,283; and Fixed Assets were decreased by \$95,644.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
ADJUSTMENT SCHEDULE (CONTINUED)**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	2-G	5	2	Foster Family (Dependent) - Purchased Services To decrease expenditures by \$30,067 for a refund received from a provider (Merakey), which was not reported on the agency's submitted Act 148 Invoice. Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 7,994,786	\$ (30,067)	\$ 7,964,719
CY-370	1-A 1-J 1-M 1-N 1-O 2-C 2-E 2-G 4 1-B 1-D 1-M 2-C 2-G 2-G	10 10 10 10 10 10 10 10 10 11 11 11 11 11 12	3	Adoption Service - Non-Reimbursable Non PS/Sub. Intake & Referral - Non-Reimbursable Non PS/Sub. Protective Service (Child Abuse) - Non-Reimbursable Non PS/Sub. Protective Service (General) - Non-Reimbursable Non PS/Sub. Service Planning - Non-Reimbursable Non PS/Sub. Community Residential (Dependent) - Non-Reimbursable Non PS/Sub. Emergency Shelter (Dependent) - Non-Reimbursable Non PS/Sub. Foster Family (Dependent) - Non-Reimbursable Non PS/Sub. Administration - Non-Reimbursable Non PS/Sub. Adoption Assistance - Non-Reimbursable PS/Sub. Counseling (Dependent) - Non-Reimbursable PS/Sub. Protective Service (General) - Non-Reimbursable PS/Sub. Community Residential (Dependent) - Non-Reimbursable PS/Sub. Foster Family (Dependent) - Non-Reimbursable PS/Sub. Foster Family (Dependent) - Program Income related to all Non-Reimbursable Total Adjustment Amount To increase non-reimbursable expenditures by \$14,243 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 invoice to the Commonwealth Department of Human Services. Non-Reimbursable Non Purchased Services/Subsidies were decreased by \$8,109; Non-Reimbursable Purchased Services/Subsidies were increased by \$22,803; and Program Income related to all Non-Reimbursable were decreased by \$451. Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 11 \$ 46 \$ 103 \$ 390 \$ 298 \$ 23 \$ 11 \$ 974 \$ 6,253 \$ - \$ 16,524 \$ 9,963 \$ - \$ 12,947 \$ 2,879	\$ (11) \$ (46) \$ (103) \$ (390) \$ (298) \$ (23) \$ (11) \$ (974) \$ (6,253) \$ 4,725 \$ (5,039) \$ (9,931) \$ 32,917 \$ 131 \$ (451) \$ 14,243	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 4,725 \$ 11,485 \$ 32 \$ 32,917 \$ 13,078 \$ 2,428
CY-370A	1-B 1-C 1-D 1-E 1-N 2-B 2-C 2-D 2-E 2-F 2-G 2-H 2-I 3-A 3-B 3-C 3-D 3-E 4	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4	CY-370A Adjustments Adoption Assistance - Program Income Subsidized Permanent Legal Custodianship - Program Income Counseling (Dependent) - Program Income Counseling (Delinquent) - Program Income Protective Service (General) - Program Income Alternative Treatment (Delinquent) - Program Income Community Residential (Dependent) - Program Income Community Residential (Delinquent) - Program Income Emergency Shelter (Dependent) - Program Income Emergency Shelter (Delinquent) - Program Income Foster Family (Dependent) - Program Income Foster Family (Delinquent) - Program Income Supervised Ind. Living (Dependent) - Program Income Juvenile Detention Service - Program Income Residential Service (Dependent) - Program Income Residential Service (Delinquent) - Program Income Secure Residential Service - Program Income YDC Secure - Program Income Administration Total Adjustment Amount To increase Program Income by \$18,229 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)	\$ 17,576 \$ 17,974 \$ 336 \$ 635 \$ 1,070 \$ 459 \$ 97,283 \$ 91,594 \$ 15,920 \$ 6,644 \$ 349,371 \$ 14,745 \$ 50 \$ 7,572 \$ 17,115 \$ 46,577 \$ 9,694 \$ 41,879 \$ 780	\$ (7,855) \$ (17,974) \$ 7,918 \$ (635) \$ (1,070) \$ (233) \$ 11,252 \$ 7,537 \$ 3,807 \$ (6,644) \$ 32,024 \$ 6,644 \$ 380 \$ 522 \$ (9,065) \$ (8,276) \$ (645) \$ (387) \$ 929	\$ 9,721 \$ - \$ 8,254 \$ - \$ - \$ 226 \$ 108,535 \$ 99,131 \$ 19,727 \$ - \$ 381,395 \$ 21,389 \$ 430 \$ 8,094 \$ 8,050 \$ 38,301 \$ 9,049 \$ 41,492 \$ 1,709
CY-370A	4	9	5	Administration - Medical Assistance To increase Medical Assistance by \$744 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)	\$ 19,559	\$ 744	\$ 20,303

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**YORK 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		\$ 30,658,581
Supplemental Act 148		<u>612,516</u>
Total State Allocation		31,271,097
State Share (CY348) ²	\$ 31,254,855	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 31,254,855
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 31,254,855
Actual Act 148 Revenues Received ⁴		<u>31,271,097</u>
Net Amount Due County/(State) ⁵		<u><u>\$ (16,242)</u></u>

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

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

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

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

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

**YORK 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	720,485	0	75,474	0	0	0	0	0	645,011	645,011	0
02. 90% REIMBURSEMENT	618,502	2,938	10,104	0	0	0	0	0	605,460	544,914	60,546
03. 80% REIMBURSEMENT	41,171,239	639,206	5,675,919	1,264,451	229,930	0	0	0	33,361,733	26,689,385	6,672,348
04. 60% REIMBURSEMENT	5,443,608	86,189	458,015	0	0	151,113	0	8,409	4,739,882	2,843,929	1,895,953
05. 50% REIMBURSEMENT	1,067,898	4,664	4	0	0	0	0	0	1,063,230	531,616	531,614
06. TOTAL NET CHILD WELFARE EXPEND.	49,021,732	732,997	6,219,516	1,264,451	229,930	151,113	0	8,409	40,415,316	31,254,855	9,160,461
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	3,334,626	40,312							3,294,314	1,976,588	1,317,726
08. NON-REIMBURSABLE EXPENDITURES	105,992	4,288							101,704		101,704
09. TOTAL EXPENDITURES	52,462,350	777,597	6,219,516	1,264,451	229,930	151,113	0	8,409	43,811,334	33,231,443	10,579,891
10. TOTAL TITLE IV-D COLLECTIONS	439,607										
11. TITLE IV-D Collections for IV-E Children	103,635										
12. STATE ACT 148 - line 6	31,254,855										
13. STATE ACT 148 ALLOCATION	31,271,097										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	31,254,855										
INVOICE											
AMENDED STATE SHARE (ACT 148)	31,254,855										
ACT 148 AMOUNT RECEIVED	31,271,097										
ADJUSTMENT TO STATE SHARE	(16,242)										

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY 370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	720,485	0		75,474	0		0	0	0	645,011	645,011	0
1-B ADOPTION ASSISTANCE	5,456,887	0	2,275,211	26,936			0	0	0	3,154,740	2,523,792	630,948
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	681,932	0	93,059				0	0	0	588,873	471,098	117,775
1-D COUNSELING - DEPENDENT	6,399,876	91		20,535	853,377	229,930	0	0	0	5,295,943	4,236,754	1,059,189
1-E COUNSELING - DELINQUENT	1,333,809	0		3,920	270,409	0	0	0	0	1,059,480	847,584	211,896
1-F DAY CARE	341	0		27	0	0	0	0	0	314	251	63
1-G DAY TREATMENT - DEPENDENT	13,482	0		0	5,692	0	0	0	0	7,790	6,232	1,558
1-H DAY TREATMENT - DELINQUENT	526,014	0		0	134,973	0	0	0	0	391,041	312,833	78,208
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	452,630	0		47,184	0	0	0	0	0	405,446	324,357	81,089
1-K LIFE SKILLS - DEPENDENT	268,544	0		0	0	0	0	0	0	268,544	214,835	53,709
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	1,409,247	0		148,078	0	0	0	0	0	1,261,169	1,008,935	252,234
1-N PROTECTIVE SERVICE - GENERAL	6,219,029	0		653,831	0	0	0	0	0	5,565,198	4,452,158	1,113,040
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	911,791	0		4	0	0	0	0	0	911,787	455,894	455,893
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	165	0		0	0	0	0	0	0	165	83	82
SUBTOTAL IN-HOME	24,394,232	91	2,368,270	975,989	1,264,451	229,930	0	0	0	19,555,501	15,499,817	4,055,684
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	40,250	299		0	0	0	0	0	0	39,951	31,961	7,990
2-C COMMUNITY RESIDENTIAL - DEPENDENT	4,605,778	150,820	358,953	22,316			0	0	0	4,073,689	3,258,951	814,738
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,617,458	67,626		117			0	0	0	2,549,715	2,039,772	509,943
2-E EMERGENCY SHELTER - DEPENDENT	613,619	2,375		10,104	0	0	0	0	0	601,140	541,026	60,114
2-F EMERGENCY SHELTER - DELINQUENT	4,883	563		0	0	0	0	0	0	4,320	3,888	432
2-G FOSTER FAMILY - DEPENDENT	11,006,173	394,117	838,819	1,185,487			0	0	0	8,587,750	6,870,200	1,717,550
2-H FOSTER FAMILY - DELINQUENT	95,352	25,057		0			0	0	0	70,295	56,236	14,059
2-I SUP. INDEPENDENT LIVING - DEPENDENT	44,437	1,196		1,446	0	0	0	0	0	41,795	33,436	8,359
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
SUBTOTAL CBP	19,027,950	642,053	1,197,772	1,219,470	0	0	0	0	0	15,968,655	12,835,470	3,133,185
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	155,942	4,664								151,278	75,639	75,639
3-B RESIDENTIAL SERVICE - DEPENDENT	1,631,607	17,810	204,322	8,811			151,113	0	0	1,249,551	749,731	499,820
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,096,669	50,131	26,732	89			0	0	0	1,019,717	611,830	407,887
3-D SECURE RES. SERVICE (EXCEPT YDC)	631,002	12,073							0	618,929	371,357	247,572
3-E YDC SECURE	3,334,626	40,312								3,294,314	1,976,588	1,317,726
SUBTOTAL INSTITUTIONAL	6,849,846	124,990	231,054	8,900	0	0	151,113	0	0	6,333,789	3,785,145	2,548,644
4 ADMINISTRATION	2,084,330	6,175		218,061		0	0	0	8,409	1,851,685	1,111,011	740,674
TOTAL REVENUES	52,356,358	773,309	3,797,096	2,422,420	1,264,451	229,930	151,113	0	8,409	43,709,630	33,231,443	10,478,187

**YORK 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	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	307,723	134,087		277,867	0	808	720,485	67	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	5,459,167	0	0	0	5,459,167	0	589	0	2,280	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	687,933	0	0	0	687,933	0	82	0	6,001	2,500
1-D COUNSELING - DEPENDENT	0	0		677,926	5,768,717	0	6,446,643	1,401	1,401	15	46,752	15
1-E COUNSELING - DELINQUENT	0	0		38,586	1,295,223	0	1,333,809	342	342	0	0	0
1-F DAY CARE	0	0		341	0	0	341	1	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	13,482	0	13,482	0	3	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	526,014	0	526,014	0	178	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	257,093	142,164		52,767	0	606	452,630	4,727	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	268,544	0	268,544	0	324	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	850,014	335,487		221,115	0	2,631	1,409,247	1,074	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	3,741,534	1,552,925		913,847	0	10,723	6,219,029	5,190	0	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	(1)	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	911,791		911,791	1	52	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	165		165	0	1	0	0	0
1-R SUBTOTAL IN-HOME	5,156,364	2,164,663	6,147,100	2,182,449	8,783,936	14,768	24,449,280		15	55,033	2,515	
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	40,250	0	40,250	230	2	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	121,591	52,694	0	38,017	4,424,887	405	4,637,594	17,567	128	0	31,816	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,346	2,615,112	0	2,617,458	8,777	136	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	57,176	22,154	0	17,133	516,955	201	613,619	2,916	201	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	4,883	0	4,883	13	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	838,760	324,721	0	348,246	9,507,830	2,630	11,022,187	116,345	565	0	16,014	1,773
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	95,352	0	95,352	785	5	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	7,018	3,789	0	3,228	31,009	0	45,044	1,527	13	0	607	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,024,545	403,358	0	408,970	17,236,278	3,236	19,076,387	148,160	1,051	0	48,437	1,773
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	16,954	138,988	0	155,942	483	26	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	45,624	21,520	0	18,121	1,547,493	202	1,632,960	7,394	48	0	1,353	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,239	1,095,430	0	1,096,669	5,691	61	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	113	630,889	0	631,002	2,105	32	0	0	0
3-E YDC SECURE	0	0	0	0	3,334,626	0	3,334,626	6,074	54	0	0	0
3-F SUBTOTAL INSTITUTIONAL	45,624	21,520	0	36,427	6,747,426	202	6,851,199	21,747	221	0	1,353	0
4 ADMINISTRATION	574,550	350,980	0	1,157,929	0	2,025	2,085,484		1,154	0	0	0
5 TOTAL EXPENDITURES	6,801,083	2,940,521	6,147,100	3,785,775	32,767,640	20,231	52,462,350		1,169	104,823	4,288	
County Indirect Costs = \$ 974,650												

**YORK 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	\$ 718,165	\$ 2,320	\$ 720,485
Adoption Assistance	5,466,268	(7,101)	5,459,167
Subsidized Permanent Legal Custodianship	687,933	0	687,933
Counseling	7,768,627	11,825	7,780,452
Day Care	341	0	341
Day Treatment	539,572	(76)	539,496
Homemaker Service	0	0	0
Intake and Referral	448,546	4,084	452,630
Life Skills	267,829	715	268,544
Protective Service - Child Abuse	1,410,754	(1,507)	1,409,247
Protective Service - General	6,224,670	(5,641)	6,219,029
Service Planning	0	0	0
Juvenile Act Proceedings	979,697	(67,741)	911,956
Alternative Treatment	40,251	(1)	40,250
Community Residential	6,952,627	302,425	7,255,052
Emergency Shelter	801,003	(182,501)	618,502
Foster Family	10,938,164	179,375	11,117,539
Supervised Independent Living	45,145	(101)	45,044
Juvenile Detention Service	166,342	(10,400)	155,942
Residential Service	3,031,917	(302,288)	2,729,629
Secure Residential Service (Except YDC)	620,874	10,128	631,002
YDC Secure	3,334,626	0	3,334,626
Administration	2,073,021	12,463	2,085,484
Combined Total Expense	52,516,372	(54,022)	52,462,350
Less Non-reimbursables	81,369	24,623	105,992
Total Net Expense	\$ 52,435,003	\$ (78,645)	\$ 52,356,358

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 6,801,083	\$ 0	\$ 6,801,083
Employee Benefits	2,940,521	0	2,940,521
Subsidies	6,154,201	(7,101)	6,147,100
Operating	3,801,368	(15,593)	3,785,775
Purchased Services	32,798,968	(31,328)	32,767,640
Fixed Assets	20,231	0	20,231
Combined Total Expense	52,516,372	(54,022)	52,462,350
Less Non-reimbursables	81,369	24,623	105,992
Total Net Expense	\$ 52,435,003	\$ (78,645)	\$ 52,356,358

**YORK 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 Adjustments			
CY-370	1-B	3	1	Adoption Assistance - Subsidies	\$ 5,466,268	\$ (7,101)	\$ 5,459,167
	1-A	4		Adoption Service - Operating	\$ 275,547	\$ 2,320	\$ 277,867
	1-D	4		Counseling (Dependent) - Operating	\$ 682,647	\$ (4,721)	\$ 677,926
	1-E	4		Counseling (Delinquent) - Operating	\$ 38,573	\$ 13	\$ 38,586
	1-J	4		Intake & Referral - Operating	\$ 48,683	\$ 4,084	\$ 52,767
	1-M	4		Protective Service (Child Abuse) - Operating	\$ 222,622	\$ (1,507)	\$ 221,115
	1-N	4		Protective Service (General) - Operating	\$ 919,488	\$ (5,641)	\$ 913,847
	1-P	4		Juvenile Act Proceedings (Dependent) - Operating	\$ 40	\$ (40)	\$ -
	2-C	4		Community Residential (Dependent) - Operating	\$ 38,024	\$ (7)	\$ 38,017
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 17,073	\$ 60	\$ 17,133
	2-G	4		Foster Family (Dependent) - Operating	\$ 372,221	\$ (23,975)	\$ 348,246
	3-B	4		Residential Service (Dependent) - Operating	\$ 16,763	\$ 1,358	\$ 18,121
	3-C	4		Residential Service (Delinquent) - Operating	\$ 968	\$ 271	\$ 1,239
	3-D	4		Secure Residential Service - Operating	\$ 384	\$ (271)	\$ 113
	4	4		Administration - Operating	\$ 1,145,466	\$ 12,463	\$ 1,157,929
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 5,749,531	\$ 19,186	\$ 5,768,717
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 1,297,876	\$ (2,653)	\$ 1,295,223
	1-H	5		Day Treatment (Delinquent) - Purchased Services	\$ 526,090	\$ (76)	\$ 526,014
	1-K	5		Life Skills (Dependent) - Purchased Services	\$ 267,829	\$ 715	\$ 268,544
	1-P	5		Juvenile Act Proceedings (Dependent) - Purchased Services	\$ 977,738	\$ (65,947)	\$ 911,791
	1-Q	5		Juvenile Act Proceedings (Delinquent) - Purchased Services	\$ 1,919	\$ (1,754)	\$ 165
	2-B	5		Alternative Treatment (Delinquent) - Purchased Services	\$ 40,251	\$ (1)	\$ 40,250
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ 4,120,857	\$ 304,030	\$ 4,424,887
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 2,616,710	\$ (1,598)	\$ 2,615,112
	2-E	5		Emergency Shelter (Dependent) - Purchased Services	\$ 699,516	\$ (182,561)	\$ 516,955
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 9,306,491	\$ 201,339	\$ 9,507,830
	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 93,341	\$ 2,011	\$ 95,352
	2-I	5		Supervised Independent Living (Dependent) - Purchased Services	\$ 31,110	\$ (101)	\$ 31,009
	3-A	5		Juvenile Detention Service - Purchased Services	\$ 149,388	\$ (10,400)	\$ 138,988
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 1,851,604	\$ (304,111)	\$ 1,547,493
	3-C	5		Residential Service (Delinquent) - Purchased Services	\$ 1,095,236	\$ 194	\$ 1,095,430
	3-D	5		Secure Residential Service - Purchased Services	\$ 620,490	\$ 10,399	\$ 630,889
				Total Adjustment Amount		\$ (54,022)	
				To decrease expenditures by \$54,022 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 invoice to the Commonwealth Department of Human Services. Subsidies expenses were decreased by \$7,101; Operating expenses were decreased by \$15,593; and Purchased Services were decreased by \$31,328.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

**YORK COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
ADJUSTMENT SCHEDULE (CONTINUED)**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-C	11	2	Subsidized Permanent Legal Custodianship - Non-Reimbursable PS/Sub.	\$ 9,641	\$ (3,640)	\$ 6,001	
	1-D	11		Counseling (Dependent) - Non-Reimbursable PS/Sub.	\$ 47,020	\$ (268)	\$ 46,752	
	2-C	11		Community Residential (Dependent) - Non-Reimbursable PS/Sub.	\$ 5,401	\$ 26,415	\$ 31,816	
	2-G	11		Foster Family (Dependent) - Non-Reimbursable PS/Sub.	\$ 15,251	\$ 763	\$ 16,014	
	3-B	11		Residential Service (Dependent) - Non-Reimbursable PS/Sub.	\$ -	\$ 1,353	\$ 1,353	
	1-C	12		Subsidized Permanent Legal Custodianship - Program Income related to all Non-Reimbursable	\$ -	\$ 2,500	\$ 2,500	
	2-G	12		Foster Family (Dependent) - Program Income related to all Non-Reimbursable	\$ -	\$ 1,773	\$ 1,773	
					Total Adjustment Amount		\$ 28,896	
			<p>To increase non-reimbursable expenditures by \$28,896 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 invoice to the Commonwealth Department of Human Services. Non-Reimbursable Purchased Services/Subsidies were increased by \$24,623 and Program Income related to all Non-Reimbursable were increased by \$4,273.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>					
CY-370A			3	CY-370A Adjustments				
	1-A	2		Adoption Service - Program Income	\$ 30	\$ (30)	\$ -	
	1-B	2		Adoption Assistance - Program Income	\$ 3,636	\$ (3,636)	\$ -	
	1-C	2		Subsidized Permanent Legal Custodianship - Program Income	\$ 39,865	\$ (39,865)	\$ -	
	1-J	2		Intake and Referral - Program Income	\$ 22	\$ (22)	\$ -	
	1-M	2		Protective Service (Child Abuse) - Program Income	\$ 96	\$ (96)	\$ -	
	1-N	2		Protective Service (General) - Program Income	\$ 392	\$ (392)	\$ -	
	2-C	2		Community Residential (Dependent) - Program Income	\$ 145,449	\$ 5,371	\$ 150,820	
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 56,482	\$ 11,144	\$ 67,626	
	2-E	2		Emergency Shelter (Dependent) - Program Income	\$ 3,440	\$ (1,065)	\$ 2,375	
	2-F	2		Emergency Shelter (Delinquent) - Program Income	\$ 310	\$ 253	\$ 563	
	2-G	2		Foster Family (Dependent) - Program Income	\$ 348,615	\$ 45,502	\$ 394,117	
	2-H	2		Foster Family (Delinquent) - Program Income	\$ 20,084	\$ 4,973	\$ 25,057	
	3-A	2		Juvenile Detention Service - Program Income	\$ 4,663	\$ 1	\$ 4,664	
	3-B	2		Residential Service (Dependent) - Program Income	\$ 21,456	\$ (3,646)	\$ 17,810	
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 52,939	\$ (2,808)	\$ 50,131	
	3-D	2		Secure Residential Service - Program Income	\$ 11,077	\$ 996	\$ 12,073	
	4	2	Administration - Program Income	\$ 4,683	\$ 1,492	\$ 6,175		
			Total Adjustment Amount		\$ 18,172			
			<p>To increase Program Income by \$18,172 to properly report the total amount received and reconcile to the agency's final revenue ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>					
CY-370A	4	9	4	Administration - Medical Assistance	\$ 8,498	\$ (89)	\$ 8,409	
				<p>To decrease Medical Assistance by \$89 to properly report the total amount received and reconcile to the agency's final revenue ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>				

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

YORK COUNTY CHILDREN AND YOUTH AGENCY
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 (Resolved)

In our prior engagement report, covering the July 1, 2014 to June 30, 2017 fiscal years, we cited the York 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 and/or fraudulent billings submitted by contracted In-Home Purchased Service providers and for failing to obtain reasonable assurance that services related to costs invoiced by these providers were actually provided and provided in adherence to executed contract terms.

During the conduct of our current engagement, we determined agency management implemented a fiscal-related monitoring policy and corresponding procedures for In-Home Purchased Service providers as of March 15, 2019. The policy objective was to perform an annual on-site visit of each regularly used In-Home Purchased Service provider. For Program Funded providers, the policy instructed agency staff to review the general ledger and receipts to verify invoiced costs. For Fee-For-Service providers, the policy instructed staff to use a computer program to select clients to review based on the number of total clients and number of service programs, and then to compare invoiced amounts to supporting documentation (i.e. progress notes and encounter/signature forms). The agency’s policy indicated the agency is to send the provider a review letter summarizing the results and recommendations subsequent to the on-site visit to communicate that the provider has 15 days to respond with steps to correct any recommendations, findings, and billing discrepancies.

We reviewed documentation verifying that these procedures were implemented and in operation. Therefore, we concluded that the issuance of a repeat finding is not warranted.

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

YORK COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

The vast majority of Pennsylvania’s County Children and Youth (C&Y) Agencies contract with non-government In-Home Preventative Service Providers (Contracted Providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² 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.³

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).⁴ 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

² 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.

³ 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.

⁴ 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.

YORK COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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.

YORK COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

Our Current Position

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

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

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

YORK COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Conclusion

As the oversight agency, it is our opinion that DHS should ensure that every C&Y Agency and 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.

YORK COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

The Honorable Megan Snead
Acting Secretary
Department of Human Services

Mr. Jonathan Rubin
Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

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