

# CERTIFICATION REPORT

---

## Pennsylvania Department of Human Services

Youth Facilities

Schedules of Cost Apportionment

For the Fiscal Years Ended

June 30, 2017, 2018, and 2019

---

May 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

---

This page left blank intentionally



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

TIMOTHY L. DEFOOR  
AUDITOR GENERAL

The Honorable Tom Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

Dear Governor Wolf:

We conducted procedures to fulfill the requirement of the certification provisions of Section 704.1(a)(4) of the Human Services Code, 62 P.S. § 704.1(a)(4) (Act 148 of 1976, as amended), which states that the Auditor General shall:

*... Ascertain for each Commonwealth institution or facility rendering services to delinquent or deprived children the actual average daily cost of providing said services. See also 55 Pa. Code § 3140.47(c).*

These procedures were conducted for the fiscal years ended June 30, 2017, 2018, and 2019, for the youth facilities of the Pennsylvania Department of Human Services (DHS). This engagement was not conducted, nor was it required to be conducted, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

We obtained DHS' Schedules of Cost Apportionment and other documentation utilized in computing per diem cost rates for each youth facility. Based on our procedures, we were able to certify the annual per diem rates for each facility for the fiscal years ended June 30, 2017, 2018 and 2019. The final certified per diem rates for each facility, per fiscal year, are contained in this report.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor".

Timothy L. DeFoor  
Auditor General  
April 11, 2022

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

**TABLE OF CONTENTS**

---

---

**Background Information** ..... 1

**Finding** ..... 5

**Agency’s Response and Auditor’s Conclusion**..... 11

**Schedules for 2017** ..... 13

    Youth Development Center and Secure Treatment Unit at Loysville ..... 13

    North Central Secure Treatment Unit ..... 14

    South Mountain Secure Treatment Unit..... 15

    Youth Forestry Camp No. 2 – Hickory Run ..... 16

    Youth Forestry Camp No. 3 – Trough Creek..... 17

**Schedules for 2018** ..... 18

    Youth Development Center and Secure Treatment Unit at Loysville ..... 18

    North Central Secure Treatment Unit ..... 19

    South Mountain Secure Treatment Unit..... 20

    Youth Forestry Camp No. 2 – Hickory Run ..... 21

    Youth Forestry Camp No. 3 – Trough Creek..... 22

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

**TABLE OF CONTENTS (continued)**

---

---

<b>Schedules for 2019</b> .....	23
Youth Development Center and Secure Treatment Unit at Loysville .....	23
North Central Secure Treatment Unit .....	24
South Mountain Secure Treatment Unit.....	25
Youth Forestry Camp No. 2 – Hickory Run .....	26
Youth Forestry Camp No. 3 – Trough Creek.....	27
 <b>Appendix A – Objective, Scope, and Methodology</b> .....	 28
<b>Appendix B – Certified Days of Care</b> .....	31
<b>Appendix C – Distribution List</b> .....	40

## A Certification Report

### Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019

---

#### Background Information

---

The Pennsylvania Department of Human Services' (DHS) Bureau of Juvenile Justice Services (BJJS) is responsible for the administration, management, operations, program planning, and oversight of all the youth development centers and youth forestry camp facilities. Youth forestry camps (camps), youth development centers (centers), and secure treatment units (STUs) comprise the public portion of this system. These facilities are designed to provide state-of-the-art treatment and custody services to Pennsylvania's most at-risk youth. The youth entrusted to DHS' care are male and female adolescents who have been adjudicated delinquent by their county judicial systems. From the time of referral, DHS ensures that every youth receives individualized treatment services based on his/her strengths and needs. BJJS' treatment services value strong child, family, and community partnerships and promote competency development and victim awareness, while advocating for the continued improvement and integration of all child-serving systems.<sup>1</sup>

#### Pennsylvania's Juvenile Justice System

---

According to its website, the Pennsylvania Juvenile Justice System is a dynamic and ever-changing institution dedicated to serving the Commonwealth's juvenile offenders, victims, communities, and families. Two key events in recent years have helped to conceptualize and define the purpose and duties of the Commonwealth's juvenile justice system.<sup>2</sup>

The **first key event** occurred in 1995, when one of the purposes of the system was fundamentally redefined during a special legislative session on crime through Act 33 of 1995, as amended. Act 33 amended the "Juvenile Act"<sup>3</sup> and provided that one of the purposes of Pennsylvania's juvenile justice system is "... to provide for children committing delinquent acts programs of supervision, care, and rehabilitation which provide balanced attention to the protection of the community, the imposition of accountability for offenses committed and the development of competencies to enable children to become responsible and productive members of the community."<sup>4</sup>

---

<sup>1</sup> [OCYF-Bureau of Juvenile Justice Services \(pa.gov\)](http://www.dhs.gov/bjjs) (accessed January 3, 2022).

<sup>2</sup> <http://www.jcjc.pa.gov/Balanced-Restorative-Mission/Pages/default.aspx> (accessed January 3, 2022).

<sup>3</sup> Act 142 of 1976. Act 142 was substantially a reenactment of Act 333 of 1972 (formerly 11 P.S. § 50-101 *et seq.*).

<sup>4</sup> 42 Pa.C.S. § 6301(b)(2).

## A Certification Report

### Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019

---

The **second key event** was launched in 2011, when the Juvenile Justice System Enhancement Strategy was adopted. The Juvenile Court Judges' Commission's website provides as follows:

Recognizing the growing body of empirical research on 'what works' to treat juvenile offenders and reduce harm to communities and victims, stakeholders created a framework to enhance the capacity of Pennsylvania's juvenile justice system to achieve its Balanced and Restorative Justice Mission. This framework calls on stakeholders to employ evidence-based practices with fidelity at every stage of the juvenile justice process, to make a commitment to data collection, analysis, and research, and to demonstrate a commitment to continuous quality improvement in every aspect of the system.<sup>5</sup>

### **The Department of Human Services Youth Facilities<sup>6</sup>**

---

In 1956, DHS<sup>7</sup> established youth forestry camps (YFCs) which were located in remote areas of the state and in 1959, it established Youth Development Centers.<sup>8</sup> As of January 3, 2022, there are two forestry camps in operation – Youth Forestry Camp No. 2 located at Hickory Run State Park in Carbon County and Youth Forestry Camp No. 3 located at Trough Creek State Park in Huntington County. DHS also operates three youth development centers – South Mountain Secure Treatment Unit located in Franklin County, North Central Secure Treatment Unit (Boys and Girls facilities) located in Montour County, and Loysville Youth Development Center (Secure and Open facilities) located in Perry County. All five of these facilities were in operation during the fiscal years covered by this report.

#### **Programs**

Each facility offers specific programs to best serve the needs of the youth. Youth Forestry Camp No. 3 and Youth Forestry Camp No. 2 have programs for delinquent youth with substance abuse disorders. North Central Secure Treatment Unit specializes in programs for delinquent youth with substance abuse disorders, those identified with intellectual and development disabilities and/or mental health needs, and has separate units for female and male youth in order to provide gender-response services. Loysville Youth Development Center specializes in services for youthful

---

<sup>5</sup> <http://www.jcjc.pa.gov/Balanced-Restorative-Mission/Pages/default.aspx> (accessed January 3, 2022).

<sup>6</sup> [OCYF-Bureau of Juvenile Justice Services \(pa.gov\)](#) (accessed January 3, 2022).

<sup>7</sup> Then known as the Department of Public Welfare.

<sup>8</sup> [OCYF-Bureau of Juvenile Justice Services \(pa.gov\)](#) (accessed January 3, 2022).

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

offenders age 12 to 15. Loysville Secure Treatment Unit serves more aggressive youth who are in need of an increased level of security to deal with antisocial values. South Mountain Secure Treatment Unit specializes in services for adjudicated delinquent youth with sexual behavioral problems.<sup>9</sup>

#### **Educational Services**

Educational Services are provided for each facility through agreements with the Pennsylvania Department of Education and local intermediate units.<sup>10</sup> The educational staff work with each facility to develop a comprehensive education plan, as well as an Individual Education Plan as required for each student. Life skills and vocational training are the two core subjects taught at the facilities. Residents are urged to obtain either their high school diploma or GED. Additionally, post-secondary education is offered to those residents who qualify. Facilities also offer career and technical education programs such as OSHA-10 Certification, building trades (e.g., Carpentry and Basic Electrical I & II), Microsoft Office Specialist, and International Computer Driving License.<sup>11</sup>

#### **Allocation of Facility Program Costs**

---

Counties are charged for a share of their residents' costs for services being provided by each facility using a per diem rate. The per diem rate is calculated by dividing the total costs of providing care to the students at a given facility by the total billable Days of Care for that facility. The costs used in the per diem and rate setting process are actual DHS cash expenditures for each facility by cost center and are obtained from actual accounting records using SAP reporting. The following cost centers are reported as direct costs for each facility on the cost apportionment report: Psychology and Medical, Dietary, Facility Operations, and Direct Costs. The remaining cost centers on the cost apportionment report (Administration and General, Indirect Costs, GSA/GOB, Federal Food Grants, and Title XX funds) are allocated to each facility based on the total billable Days of Care.

Total billable Days of Care are the total number of students at the facility in active and inactive status each day, summed for the year. Active status includes all students present at the time attendance is taken. Inactive status Days of Care include the following sub-categories:

---

<sup>9</sup> [Forestry Programs \(pa.gov\)](#) (accessed January 3, 2022).

<sup>10</sup> Intermediate Units are regional public education service agencies overseen by the Pennsylvania Department of Education that offer instructional and operational support services to school districts, charter schools, and non-public schools. Currently, there are 29 intermediate units throughout Pennsylvania.

<sup>11</sup> [Juvenile Justice \(pa.gov\)](#) (accessed January 3, 2022).



## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

- In court for 5 consecutive days or less;
- AWOL (Absent With Out Leave) for 5 consecutive days or less;
- On a home pass for 5 consecutive days or less (with exceptions around the holidays); and
- In the hospital for any number of days.

The DHS Census Manual prescribes that youth facilities bill DHS for students in active status and students in inactive status for certain time periods as defined above. Students become unbillable on and after the 6<sup>th</sup> consecutive day of inactive status, except for when the student is in the hospital (students will remain in billable inactive status for any number of hospital days). Students in unbillable status will be listed as unbillable on the Unit Census reports and are not counted as a day of care. The Unit Census reports are the actual attendance records for each cabin, or unit, at each facility, and include all active days, inactive days, and unbillable days recorded as each facility's staff takes attendance at the end of every day.

Days of Care are an integral part of the per diem rate calculation and are tracked using the UNISYS Graphical Interface system (MAPPER system).<sup>12</sup> Days of Care are entered on a daily basis by each facility for each individual resident. The monthly report is an exact count of how many residents were receiving care at each facility based on a compilation of daily reports. The MAPPER system uses the intake data (when a new student arrives at a facility) and Unit Census records entered by each facility for each student to calculate the total billable Days of Care by facility. DHS uses the information in the MAPPER system to calculate each facility's interim per diem rate to determine the amounts billed to each county.<sup>13</sup>

The county in which the youth resided at the time of adjudication is responsible for a percentage of the cost of care while at the facility.<sup>14</sup> To obtain payment from the county, DHS bills the counties on a quarterly basis. Each county is billed at an interim per diem rate established at the beginning of each fiscal year for the total billable Days of Care that the institution cares for delinquent youth from that county. For fiscal years ended June 30, 2013 through June 30, 2016, DHS developed two aggregated interim rates: one for centers (including STUs) and one for camps and billed each county accordingly. Beginning with the fiscal year ended June 30, 2017, DHS calculates a single aggregate interim rate for all facilities by adding the total costs of all centers and camps and adding the total days of care for all centers and camps and dividing the total costs by the total days of care.

---

<sup>12</sup> Department of Human Services Cost Apportionment Manual YDC/YFC 2016-2017 Section 1.4.

<sup>13</sup> Department of Human Services Cost Apportionment Manual YDC/YFC 2016-2017 Sections 3.3 and 3.4.

<sup>14</sup> Pursuant to Section 704.1(a)(8)(ii) of the Human Services Code, DHS is responsible to pay 60 percent of the costs for secure and residential care programs thus leaving the county responsible for the remaining 40 percent. This level of funding was in effect for the current certification period. *See* 62 P.S. § 704.1(a)(8)(ii).

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

### **Finding – Inadequate Internal Controls Over the Five Youth Facilities’ Entering of Days From Their Respective Census Reports Into DHS’ MAPPER System Resulted in Identified Billing Errors**

Condition: We found that the Pennsylvania Department of Human Services (DHS) and its five state-owned youth facilities did not implement adequate internal controls to provide assurance that each facility accurately entered the number of “Days of Care” into DHS’ MAPPER system. Refer to the Background section of this report for additional information regarding Days of Care and allocation of costs.

DHS maintains a Manual of Instructions for Census Reporting that includes instructions on how the facilities should enter all data into the MAPPER system (e.g., new intake information, daily census information, and discharge information). The Manual of Instructions for Census Reporting includes instructions on how to reconcile monthly totals from the Unit Census reports to the MAPPER system reports and how to file these reconciliations and supporting documentation to be retained for auditing purposes.

As further described in Appendix A, we reviewed several reports obtained from DHS and the facilities and tested the accuracy of the MAPPER reports for 40 randomly selected days per facility for each of the three fiscal years.

We found that none of the five facilities documented the performance of such procedures or developed their own individualized detailed written procedures to ensure these instructions were followed in order to provide assurance that the number of Days of Care entered into the MAPPER system were accurate. Details for each facility are below.

#### Youth Development Center and Secure Treatment Unit at Loysville (Loysville)

The employee responsible for entering the Days of Care data into the MAPPER system during the conduct of our audit started in May 2019, which was approximately one month prior to the end of our engagement period. We found that the personnel at this facility failed to perform and document any reconciliations to compare the facility’s Unit Census reports to the MAPPER system to ensure accuracy. The current employee was unaware as to whether any reconciliations were conducted prior to May 2019. We found that no supervisory oversight was required by facility management staff to ensure that this facility’s monthly completed Unit Census reports and the resulting MAPPER system reports were accurate.

#### North Central Secure Treatment Unit (North Central)

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

The employee responsible for entering the Days of Care data into the MAPPER system during the conduct of our engagement started in June 2019, which was the final month in our current engagement period. We found that the personnel at this facility failed to perform and document any reconciliations to compare the facility's Unit Census reports to the MAPPER system to ensure accuracy. The current employee was unaware as to whether any reconciliations were conducted prior to June 2019. We found that no supervisory oversight was required by facility management staff to ensure this facility's monthly completed Unit Census reports and the resulting MAPPER system reports were accurate.

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

#### South Mountain Secure Treatment Unit (South Mountain)

The employee responsible for entering the Days of Care data into the MAPPER system during the conduct of our engagement has been at the facility for 13 years. The responsible employee stated that she produces a report from the MAPPER system and reviews it at the end of each month, but there was no documentation to provide evidence that any reconciliation to the Unit Census reports was completed, such as tick marks or initials and dates. We found that no supervisory oversight was required by facility management staff to ensure this facility's monthly completed Unit Census reports and the resulting MAPPER system reports were accurate.

#### Youth Forestry Camp No. 2 – Hickory Run (Hickory Run)

We were unable to interview any staff with knowledge of procedures that were in effect during the engagement period because there was a complete turnover of personnel in the facility between the end of our engagement period and the conduct of our engagement procedures.

#### Youth Forestry Camp No. 3 – Trough Creek (Trough Creek)

The employee responsible for entering the Days of Care data into the MAPPER system during the conduct of our engagement has been at the facility since 2004. At this facility, the employee responsible for entering the daily census data into the MAPPER system kept a handwritten daily calendar of the Unit Census report total days as they are entered into the MAPPER system. She further stated that she runs a monthly report from the MAPPER system at the end of each month and compares total monthly days as reported in the MAPPER system to the handwritten monthly tally of total Unit Census report days from the calendar to ensure that the days entered into the MAPPER system are accurate. However, the facility did not document the completion of those procedures, such as the application of check marks or initials and dates or provide assurance that the handwritten monthly totals agreed to the Unit Census reports to provide evidence that the reconciliations were done. Additionally, we found that no supervisory oversight was required by facility management staff to ensure this facility's monthly completed Unit Census reports and the resulting MAPPER system reports were accurate.

#### Summary of Results of Testing

Our testing identified the following billing errors.

- For the fiscal year ending June 30, 2017, the North Central facility under-billed for 1 day for one student for the December 7, 2016 to December 8, 2016 overnight period. Documentation from the MAPPER report showed the student as discharged on December

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

7, 2016, but the Unit Census reports from the facility showed the student as discharged on December 8, 2016. The facility sent additional documentation that confirmed that the student was discharged on December 8, 2016.

- For the fiscal year ending June 30, 2018, the Loysville facility over-billed for 52 days for one student for the period July 17, 2017 through September 6, 2017. Documentation from the MAPPER Report showed the student as a new intake on July 17, 2017, but the Unit Census reports from the facility showed the student as a new intake on September 7, 2017. The facility sent additional documentation that confirmed that the student was a new intake on September 7, 2017.
- For the fiscal year ending June 30, 2018, the North Central facility under-billed for 56 days for one student for the period September 6, 2017 to November 1, 2017. Documentation from the MAPPER report showed the student as a new intake on November 1, 2017, but the Unit Census reports from the facility showed the student as a new intake on September 6, 2017. The facility sent additional documentation that confirmed that in October 2018, the facility realized that this student was not in the MAPPER system. Since they could only enter data for a student going back one year, they entered her as a new intake on November 1, 2017. Further documentation proved that this student was actually a new intake on September 6, 2017.
- For all three fiscal years in the engagement period, the North Central and Hickory Run facilities did not bill for the first five consecutive court days and AWOL days. This resulted in eligible but unbilled days totaling 579 for the North Central facility and 184 for the Hickory Run facility over the three-year period. As disclosed in the Background section above, the first five consecutive court days and AWOL days should be billed in the MAPPER system. On the sixth through the 21<sup>st</sup> consecutive day, the student is moved to unbillable status until they either return to the facility or are discharged.

Criteria: Good business practices dictate that an entity implement internal controls to provide reasonable assurance that the entity's objectives will be achieved.

As stated in the Condition, the DHS Census Manual provides the guidance to the facilities on how to enter the Days of Care information into the MAPPER system and how to reconcile the supporting documentation to the MAPPER system reports. Based on the results of the internal control review and the identified billing errors, the facilities have not followed some of the guidance in the manual.

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

Cause: We could not determine an overall cause for the inadequate system of internal controls, but based on discussions with staff at the facilities, it appears that the staff did not consider the implementation of written procedures or the performance and documentation of reconciliation procedures to be necessary.

Regarding the failure to bill for the first five consecutive court days and AWOL days, the individual responsible for entering the data into the MAPPER system at the North Central facility stated that the procedure to not bill for these days was already in place when she began working at the facility. She stated that when a student is at court, the “C1” in the billing system indicates that the county is being billed. She was taught to delete the “1” next to the “C” or “A” so that the county wasn’t billed for those days. She indicated that she now understands that this is incorrect and she has corrected her procedures to bill for the first five consecutive court days and AWOL days. Due to the turnover of staff at the Hickory Run facility, we could not determine the cause of the billing error for that facility. The newly hired individual at the Hickory Run facility stated that he was never told to remove the “1”, so for the short time he’s been entering information, he has never changed the system to not bill for these days.

Effect: The deficiencies in internal control allowed the billing errors noted above to occur and remain undetected by management. Errors in the reporting of the number of days affects the allocation of costs based on days of care and the per diem calculation, which is the total costs for each facility divided by the total days of care. We found that DHS under-billed the counties by 191 days for fiscal year ended June 30, 2017, under-billed the counties by 252 days for fiscal year ended June 30, 2018, and under-billed the counties by 325 days for fiscal year ended June 30, 2019.

## A Certification Report

### Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019

Year/Facility	Original Days of Care <sup>15</sup>	Amended Days of Care	Change
<i>2017</i>			
Loysville	36,526	36,526	0
North Central	33,138	33,290	152
South Mountain	13,510	13,510	0
YFC No. 2	8,753	8,792	39
YFC No. 3	<u>14,824</u>	<u>14,824</u>	<u>0</u>
<i>Total</i>	106,751	106,942	191
<i>2018</i>			
Loysville	34,643	34,591	-52
North Central	36,881	37,126	245
South Mountain	10,324	10,324	0
YFC No. 2	10,893	10,952	59
YFC No. 3	<u>13,550</u>	<u>13,550</u>	<u>0</u>
<i>Total</i>	106,291	106,543	252
<i>2019</i>			
Loysville	30,844	30,844	0
North Central	35,718	35,957	239
South Mountain	12,016	12,016	0
YFC No. 2	12,370	12,456	86
YFC No. 3	<u>13,286</u>	<u>13,286</u>	<u>0</u>
<i>Total</i>	104,234	104,559	325

Based on these identified errors, we amended the per diem rates for each facility for each of the three fiscal years under review. The per diem rates were amended for those facilities that did not have changes to their Days of Care because the change in the total amended days noted above affected the allocation of costs for all facilities.

Recommendation: We recommend that management of the five facilities implement effective internal controls, such as monthly reconciliations of days recorded on the unit census reports to the data entered into the MAPPER system, to provide reasonable assurance that the number of days entered into the MAPPER system are accurate per DHS regulations.

We also recommend that DHS consider implementing internal controls to periodically monitor the performance of the controls implemented by the facilities, including supervisory review. DHS should also consider implementing internal controls to ensure that all facilities are following the

<sup>15</sup> Original Days of Care was taken from the MAPPER system monthly reports, not the cost apportionment reports. For South Mountain for the fiscal year 2018, the days of care used on the cost apportionment report could not be verified with supporting documentation.



## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

billing instructions and not overriding the MAPPER system to change which days are billed and which are not billed.

We further recommend that DHS and the facilities develop written procedures describing the internal controls implemented and maintain documentation of the performance of the controls implemented.

Agency Response: DHS concurs with the finding that inadequate internal controls exist to ensure that the number of days entered into the MAPPER system are accurate and that billing instructions are consistently followed at all five youth development center/youth forestry camp facilities.

It is our intention to implement more effective internal controls including monthly reconciliations of days recorded on the unit census reports to the data entered into the Applications Mapper (APPMAPP) system and the data entered into the Juvenile Justice Automated Case System (JJACS). The Bureau of Juvenile Justice Services (BJJS) is currently in the process of developing a new module for JJACS that will eventually replace the APPMAPP Days of Care system. Until the new module is complete, the following process will provide reasonable assurance that the number of days entered into the APPMAPP system is accurate.

Within the first 7 working days each month, the previous month's days of care for residents will be confirmed using this process:

- The BJJS Business Process Management Unit will produce a monthly reconciliation report for each facility from APPMAPP (converted to excel) that will show total days of care for all youth.
- The BJJS Business Process Management Unit will produce a "Monthly Roster of Youth Served" from JJACS, sorting the details by facility.
- Facility designee will compare the Daily Census Forms to the JJACS roster and to the excel spreadsheet containing the information from APPMAPP and will select a field indicating whether or not the information is consistent or required update on the monthly reconciliation report. If update is required, relevant information will be documented.
- Original Days of Care reports from APPMAPP, Daily Census Sheets completed by each facility for each day and the monthly reconciliation report will be retained electronically.

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

DHS/BJJS will also begin to monitor performance of the reconciliation process to ensure compliance with established procedures. Further, written policy and procedures will be developed describing the internal controls implemented to ensure accuracy and documentation will be maintained.

DHS appreciates the effort that was expended in the completion of this audit and will rectify all concerns to ensure that adequate internal controls are in place in the future.

Auditor's Conclusion: We appreciate DHS management's efforts to implement our recommendations and will evaluate DHS's corrective actions during our next engagement. DHS management stated that the APPMAPP system mentioned in the Agency Response section above is a subsystem within the MAPPER system.

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

### Schedules for 2017

---

---

Youth Development Center and Secure Treatment Unit at Loysville  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2017

<u>Facility Costs</u>	
Administration and General	\$ 1,233,013.74
Psychiatric and Medical	1,410,403.30
Dietary	1,771,877.70
Facility Operations	2,152,362.54
Direct Costs	13,770,997.42
Subtotal – Facility Costs	<u>20,338,654.70</u>
Indirect Costs	2,007,584.63
Government Obligation Bond Costs	<u>513,306.42</u>
Total Costs	22,859,545.75
Federal Food Grants	(149,256.05)
Title XX	<u>(3,415,496.25)</u>
Net Costs	<u>\$19,294,793.45</u>
Days of Care – see Appendix B	<u>36,526</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$528.25</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

### Schedules for 2017

---

North Central Secure Treatment Unit  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2017

<u>Facility Costs</u>	
Administration and General	\$ 357,200.96
Psychiatric and Medical	2,005,959.66
Dietary	1,000,743.12
Facility Operations	1,601,124.42
Direct Costs	15,755,504.23
Subtotal – Facility Costs	<u>20,720,532.39</u>
Indirect Costs	1,821,419.92
Government Obligation Bond Costs	<u>253,886.72</u>
Total Costs	22,795,839.03
Federal Food Grants	(186,040.00)
Title XX	<u>(3,112,902.32)</u>
Net Costs	<u>\$19,496,896.71</u>
Days of Care – see Appendix B	<u>33,290</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$585.67</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

### Schedules for 2017

---

---

South Mountain Secure Treatment Unit  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2017

<u>Facility Costs</u>	
Administration and General	\$ 144,962.00
Psychiatric and Medical	832,224.07
Dietary	371,062.09
Facility Operations	275,151.91
Direct Costs	6,406,576.40
Subtotal – Facility Costs	<u>8,029,976.47</u>
Indirect Costs	742,552.38
Government Obligation Bond Costs	<u>270,998.54</u>
Total Costs	9,043,527.39
Federal Food Grants	(55,205.86)
Title XX	<u>(1,263,301.60)</u>
Net Costs	<u>\$7,725,019.93</u>
Days of Care – see Appendix B	<u>13,510</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$571.80</u></b>

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

**Schedules for 2017**

---

---

Youth Forestry Camp No. 2 – Hickory Run  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2017

<u>Facility Costs</u>	
Administration and General	\$ 94,337.97
Psychiatric and Medical	401,376.22
Dietary	320,618.02
Facility Operations	598,474.55
Direct Costs	4,164,995.56
Subtotal – Facility Costs	<u>5,579,802.32</u>
Indirect Costs	481,043.08
Government Obligation Bond Costs	317,527.84
Total Costs	<u>6,378,373.24</u>
Federal Food Grants	(49,133.78)
Title XX	(822,127.88)
Net Costs	<u>\$5,507,111.58</u>
Days of Care – see Appendix B	<u>8,792</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$626.38</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

### Schedules for 2017

---

Youth Forestry Camp No. 3 – Trough Creek  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2017

<u>Facility Costs</u>	
Administration and General	\$ 159,061.19
Psychiatric and Medical	417,793.63
Dietary	595,916.64
Facility Operations	516,410.50
Direct Costs	5,301,923.64
Subtotal – Facility Costs	<u>6,991,105.60</u>
Indirect Costs	814,773.99
Government Obligation Bond Costs	244,845.65
Total Costs	<u>8,050,725.24</u>
Federal Food Grants	(60,575.25)
Title XX	(1,386,171.95)
Net Costs	<u>\$6,603,978.04</u>
Days of Care – see Appendix B	<u>14,824</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$445.49</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

### Schedules for 2018

---

Youth Development Center and Secure Treatment Unit at Loysville  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2018

<u>Facility Costs</u>	
Administration and General	\$ 1,182,581.54
Psychiatric and Medical	1,351,427.43
Dietary	1,424,866.55
Facility Operations	1,653,696.02
Direct Costs	<u>14,048,415.64</u>
Subtotal – Facility Costs	19,660,987.18
Indirect Costs	1,705,309.97
Government Obligation Bond Costs	<u>436,691.72</u>
Total Costs	21,802,988.87
Federal Food Grants	(146,279.43)
Title XX	<u>(3,246,670.36)</u>
Net Costs	<u>\$18,410,039.08</u>
Days of Care – see Appendix B	<u>34,591</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$532.22</u></b>



## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

### Schedules for 2018

---

North Central Secure Treatment Unit  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2018

<u>Facility Costs</u>	
Administration and General	\$ 410,372.20
Psychiatric and Medical	2,027,232.48
Dietary	846,319.85
Facility Operations	691,663.69
Direct Costs	<u>15,425,282.89</u>
Subtotal – Facility Costs	19,400,871.11
Indirect Costs	1,819,223.42
Government Obligation Bond Costs	<u>177,558.20</u>
Total Costs	21,397,652.73
Federal Food Grants	(211,018.81)
Title XX	<u>(3,484,602.46)</u>
Net Costs	<u>\$17,702,031.46</u>
Days of Care – see Appendix B	<u>37,126</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$476.81</u></b>

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

**Schedules for 2018**

---

---

South Mountain Secure Treatment Unit  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2018

<u>Facility Costs</u>	
Administration and General	\$ 114,116.32
Psychiatric and Medical	645,587.20
Dietary	221,493.52
Facility Operations	179,202.04
Direct Costs	<u>5,725,906.64</u>
Subtotal – Facility Costs	6,886,305.72
Indirect Costs	508,965.34
Government Obligation Bond Costs	<u>215,595.49</u>
Total Costs	7,610,866.55
Federal Food Grants	(43,658.43)
Title XX	<u>(968,998.43)</u>
Net Costs	<u>\$6,598,209.69</u>
Days of Care – see Appendix B	<u>10,324</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$639.11</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

### Schedules for 2018

---

---

Youth Forestry Camp No. 2 – Hickory Run  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2018

<u>Facility Costs</u>	
Administration and General	\$121,057.92
Psychiatric and Medical	350,695.64
Dietary	296,321.18
Facility Operations	531,881.60
Direct Costs	4,606,864.36
Subtotal – Facility Costs	<u>5,906,820.70</u>
Indirect Costs	536,662.58
Government Obligation Bond Costs	317,034.26
Total Costs	<u>6,760,517.54</u>
Federal Food Grants	(62,249.58)
Title XX	<u>(1,027,941.77)</u>
Net Costs	<u>\$5,670,326.19</u>
Days of Care – see Appendix B	<u>10,952</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$517.74</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

### Schedules for 2018

---

Youth Forestry Camp No. 3 – Trough Creek  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2018

<u>Facility Costs</u>	
Administration and General	\$ 149,774.91
Psychiatric and Medical	420,338.58
Dietary	501,796.24
Facility Operations	541,925.15
Direct Costs	<u>5,258,715.57</u>
Subtotal – Facility Costs	6,872,550.45
Indirect Costs	668,004.69
Government Obligation Bond Costs	<u>241,320.03</u>
Total Costs	7,781,875.17
Federal Food Grants	(57,300.63)
Title XX	<u>(1,271,786.98)</u>
Net Costs	<u>\$6,452,787.56</u>
Days of Care – see Appendix B	<u>13,550</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$476.22</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

### Schedules for 2019

---

---

Youth Development Center and Secure Treatment Unit at Loysville  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2019

<u>Facility Costs</u>	
Administration and General	\$ 1,145,704.08
Psychiatric and Medical	1,259,529.03
Dietary	1,443,448.40
Facility Operations	1,655,760.64
Direct Costs	14,323,908.17
Subtotal – Facility Costs	<u>19,828,350.32</u>
Indirect Costs	1,425,657.41
Government Obligation Bond Costs	<u>422,803.75</u>
Total Costs	21,676,811.48
Federal Food Grants	(129,101.19)
Title XX	<u>(2,949,913.45)</u>
Net Costs	<u>\$18,597,796.84</u>
Days of Care – see Appendix B	<u>30,844</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$602.96</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

### Schedules for 2019

---

North Central Secure Treatment Unit  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2019

<u>Facility Costs</u>	
Administration and General	\$ 342,777.56
Psychiatric and Medical	1,930,382.66
Dietary	937,478.64
Facility Operations	686,799.60
Direct Costs	<u>16,096,233.60</u>
Subtotal – Facility Costs	19,993,672.06
Indirect Costs	1,650,831.30
Government Obligation Bond Costs	<u>177,536.01</u>
Total Costs	21,822,039.37
Federal Food Grants	(209,794.27)
Title XX	<u>(3,438,919.65)</u>
Net Costs	<u>\$18,173,325.45</u>
Days of Care – see Appendix B	<u>35,957</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$505.42</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

### Schedules for 2019

---

---

South Mountain Secure Treatment Unit  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2019

<u>Facility Costs</u>	
Administration and General	\$ 114,548.35
Psychiatric and Medical	739,921.56
Dietary	307,349.22
Facility Operations	270,238.52
Direct Costs	5,610,653.01
Subtotal – Facility Costs	<u>7,042,710.66</u>
Indirect Costs	555,398.11
Government Obligation Bond Costs	215,287.55
Total Costs	<u>7,813,396.32</u>
Federal Food Grants	(50,294.39)
Title XX	(1,149,207.62)
Net Costs	<u>\$6,613,894.31</u>
Days of Care – see Appendix B	<u>12,016</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$550.42</u></b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

### Schedules for 2019

---

---

Youth Forestry Camp No. 2 – Hickory Run  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2019

<u>Facility Costs</u>	
Administration and General	\$ 118,742.87
Psychiatric and Medical	483,804.24
Dietary	327,927.47
Facility Operations	472,045.28
Direct Costs	5,355,132.35
Subtotal – Facility Costs	<u>6,757,652.21</u>
Indirect Costs	571,870.70
Government Obligation Bond Costs	314,873.36
Total Costs	<u>7,644,396.27</u>
Federal Food Grants	(72,675.63)
Title XX	(1,191,289.13)
Net Costs	<u>\$6,380,431.51</u>
Days of Care – see Appendix B	<u>12,456</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$512.24</u></b>



## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

---

---

### Schedules for 2019

---

---

Youth Forestry Camp No. 3 – Trough Creek  
Schedule of Cost Apportionment  
Fiscal Year Ended June 30, 2019

<u>Facility Costs</u>	
Administration and General	\$ 126,655.25
Psychiatric and Medical	450,437.88
Dietary	508,163.97
Facility Operations	657,378.74
Direct Costs	<u>5,492,644.16</u>
Subtotal – Facility Costs	7,235,280.00
Indirect Costs	614,099.48
Government Obligation Bond Costs	<u>240,347.41</u>
Total Costs	8,089,726.89
Federal Food Grants	(55,610.11)
Title XX	<u>(1,270,670.15)</u>
Net Costs	<u>\$6,763,446.63</u>
Days of Care – see Appendix B	<u>13,286</u>
<b>Per Diem Cost – as certified</b>	<b><u>\$509.07</u></b>

## A Certification Report

### Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019

---

## Appendix A

## Objective, Scope, and Methodology

---

### Objective

The objective of this engagement was to “ascertain for each Commonwealth institution or facility rendering services to delinquent or deprived children the actual average daily cost of providing said services.”<sup>16</sup>

---

### Scope

We fulfilled this requirement for the three fiscal years ended June 30, 2017, 2018, and 2019, for Pennsylvania Department of Human Services’ (DHS) facilities.

---

### Methodology

To fulfill this requirement, we performed the following:

- Reviewed DHS’ Cost Apportionment Manual and the Bureau of Juvenile Justice Youth Development Center/Forestry Camp Manual of Instructions for Census Reporting.
- Interviewed appropriate DHS personnel to gain an understanding of the facility cost-allocation process.
- Interviewed appropriate personnel at each facility to gain an understanding of each facility’s internal controls over the census taking process and subsequent data entry into the MAPPER System.
- Obtained and reviewed DHS’ Schedules of Cost Apportionment and other documentation (Trial Balance, Adjusted Trial Balance, Adjustments to the Trial Balance) for each of the three fiscal years, which covers all facilities, and verified the mathematical accuracy of these documents.

---

<sup>16</sup> 62 P.S. § 704.1(a)(4). See also 55 Pa. Code § 3140.47(c).

## A Certification Report

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

- Traced DHS' Schedules of Cost Apportionment to the Commonwealth's accounting system or SAP for accuracy and completeness.
- Performed analytical procedures of all facilities' expenditures for the three fiscal year period.
- Tested all of the accounting adjustments from the following five expenditure categories: administrative and general expenses; psychology and medical expenses; dietary expense; facility operating expenses; and direct operating costs for each of the three fiscal years to verify the mathematical accuracy of the aggregate total of the adjustments.
- Verified DHS' cost allocation procedures based on facility's days of care for expenditures recorded on the Cost Apportionment Report under the following categories: indirect costs; capital and insurance related costs; federal food grants; and Title XX funding.
- Obtained and reviewed the estimated useful lives of depreciable hospital assets and an asset catalog provided by DHS.
- Tested facilities' fixed assets as follows:
  - Traced the total dollar amount of new fixed assets purchased for each year from DHS' new fixed asset reports to DHS' Schedule of Cost Apportionment.
  - Traced and agreed total depreciation expense from the fixed assets reports to the cost apportionment report.
  - Traced new assets on DHS' new asset reports to the following year's current fixed asset reports by facility.
  - Selected all fixed assets from the new fixed assets reports and haphazardly selected a total of 10 fixed assets from the current fixed asset reports during the three fiscal years (5 from each region<sup>17</sup>) and performed the following for each of the assets:
    - Recalculated depreciation.
    - Reviewed the estimated useful life of the fixed asset for reasonableness.

---

<sup>17</sup> Asset Reports are split between two regions – the Loysville Region which includes South Mountain, Loysville, and Trough Creek and the Eastern Region which includes North Central and Hickory Run.

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

- Obtained supporting documentation to verify the accuracy of the fixed asset recorded and its existence.
- We performed the following procedures to verify the accuracy of DHS' annual reported days of care at each facility for each of the three fiscal years:
  - Obtained and reviewed the following documents obtained from DHS for each facility for each of the three fiscal years: DHS' Monthly MAPPER Reports, Monthly Reports of Client Days by Facility and county, Reports of Client Days by Facility by county and by fiscal year, Daily Census Reports, and Unit Census Reports.
  - Randomly selected 40 days per facility for each of the three fiscal years and traced all resident names recorded individually from the Unit Census Reports to each name recorded on the Monthly MAPPER Reports for accuracy. We also tested the accuracy of the Monthly MAPPER Reports by tracing the number of residents recorded on the Unit Census Report to the Daily Census Report. Then, from the Daily Census Report, we traced the daily resident total to the total number of residents recorded on the Monthly MAPPER Reports to test accuracy and adjust any variances as applicable.
  - Verified the accuracy of DHS' Monthly Reports of Client Days by tracing the days of care recorded all facilities for each fiscal year to the days recorded on DHS' Monthly MAPPER Reports for the respective months.
  - Totaled monthly days of care reported by DHS on the Monthly Report of Client Days for each fiscal year and traced to DHS' days of care totals by facility for the entire 12 month fiscal year recorded on the Report of Client Days.
  - Traced the total annual days of care for all facilities recorded on the DHS' Report of Client Days for each of the three fiscal years (including any adjustments) to the total number of days of care recorded on DHS' Schedule of Cost Apportionment for each facility.

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

Appendix B		Certified Days of Care for 2017				
COUNTY	Centers	Secure Treatment Units		Forestry Camps		Total
	Loysville	North Central	South Mountain	No. 2	No. 3	
Adams	-	-	-	-	-	-
Allegheny	1,142	2,343	552	956	2,068	7,061
Armstrong	-	52	-	-	-	52
Beaver	-	3	-	-	-	3
Bedford	-	-	269	-	-	269
Berks	439	457	89	-	-	985
Blair	-	-	-	-	-	-
Bradford	-	91	347	250	-	688
Bucks	799	-	718	308	2,222	4,047
Butler	-	-	315	-	26	341
Cambria	-	-	-	-	-	-
Cameron	-	-	-	-	-	-
Carbon	929	467	-	303	-	1,699
Centre	123	-	-	-	-	123
Chester	342	705	-	158	-	1,205
Clarion	-	-	-	-	-	-
Clearfield	-	389	290	-	-	679
Clinton	-	-	-	-	-	-
Columbia	-	-	-	150	-	150
Crawford	-	-	-	-	-	-
Cumberland	-	-	-	-	-	-
Dauphin	3,280	2,375	977	93	1,265	7,990
Delaware	-	367	425	-	-	792
Elk	-	-	-	-	-	-
Erie	827	1,519	294	-	-	2,640
Fayette	73	-	-	-	-	73
Forest	-	-	-	-	-	-

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

<b>Appendix B</b>		<b>Certified Days of Care for 2017</b>				
<b>COUNTY</b>	<b>Centers</b>	<b>Secure Treatment Units</b>		<b>Forestry Camps</b>		<b>Total</b>
	<b>Loysville</b>	<b>North Central</b>	<b>South Mountain</b>	<b>No. 2</b>	<b>No. 3</b>	
Franklin	152	44	169	-	207	572
Fulton	-	-	365	-	-	365
Greene	-	-	-	-	-	-
Huntingdon	84	-	-	-	-	84
Indiana	-	107	-	-	-	107
Jefferson	-	-	-	-	-	-
Juniata	-	-	-	-	-	-
Lackawanna	-	-	-	-	-	-
Lancaster	20	-	4	-	-	24
Lawrence	-	-	-	-	-	-
Lebanon	-	-	-	-	-	-
Lehigh	2,763	1,184	342	1,435	1,254	6,978
Luzerne	-	192	-	291	-	483
Lycoming	230	164	144	-	-	538
McKean	152	-	-	-	-	152
Mercer	-	96	56	-	468	620
Mifflin	351	-	-	-	130	481
Monroe	483	1,285	176	-	131	2,075
Montgomery	602	627	943	-	1,142	3,314
Montour	-	-	-	-	-	-
Northampton	-	4	365	200	-	569
Northumberland	-	-	-	-	-	-
Perry	-	-	-	-	-	-
Philadelphia	16,201	16,042	6,005	2,957	1,904	43,109
Pike	177	649	61	248	-	1,135
Potter	-	-	-	-	-	-
Schuylkill	533	879	-	435	-	1,847

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

<b>Appendix B</b>		<b>Certified Days of Care for 2017</b>				
<b>COUNTY</b>	<b>Centers</b>	<b>Secure Treatment Units</b>		<b>Forestry Camps</b>		<b>Total</b>
	<b>Loysville</b>	<b>North Central</b>	<b>South Mountain</b>	<b>No. 2</b>	<b>No. 3</b>	
Snyder	-	-	-	-	-	-
Somerset	-	-	-	-	-	-
Sullivan	-	-	-	-	-	-
Susquehanna	-	-	-	-	-	-
Tioga	-	-	-	-	-	-
Union	-	-	-	-	-	-
Venango	-	-	-	-	-	-
Warren	-	-	-	-	-	-
Washington	97	660	211	-	286	1,254
Wayne	-	-	-	-	166	166
Westmoreland	1,114	542	-	-	-	1,656
Wyoming	-	-	-	-	-	-
York	5,613	2,047	393	1,008	3,555	12,616
<b>Total</b>	<b>36,526</b>	<b>33,290</b>	<b>13,510</b>	<b>8,792</b>	<b>14,824</b>	<b>106,942</b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

<b>Appendix B</b>		<b>Certified Days of Care for 2018</b>				
<b>COUNTY</b>	Centers	Secure Treatment Units		Forestry Camps		<b>Total</b>
	Loysville	North Central	South Mountain	No. 2	No. 3	
Adams	-	-	-	-	123	123
Allegheny	739	3,696	66	1,092	770	6,363
Armstrong	-	209	-	-	-	209
Beaver	-	171	-	-	-	171
Bedford	236	-	34	-	-	270
Berks	459	878	-	-	-	1,337
Blair	-	-	-	-	-	-
Bradford	-	-	-	22	-	22
Bucks	1,343	691	1,245	1,390	2,195	6,864
Butler	434	-	11	-	30	475
Cambria	-	101	-	-	-	101
Cameron	-	-	-	-	-	-
Carbon	352	160	-	215	-	727
Centre	-	-	-	-	-	-
Chester	315	232	-	425	-	972
Clarion	-	-	-	-	-	-
Clearfield	-	385	-	-	-	385
Clinton	-	-	-	-	-	-
Columbia	-	53	-	61	-	114
Crawford	-	-	-	-	-	-
Cumberland	-	-	-	-	-	-
Dauphin	2,559	1,559	683	212	634	5,647
Delaware	168	495	466	-	-	1,129
Elk	-	-	-	-	-	-
Erie	658	1,600	173	-	-	2,431
Fayette	213	367	158	-	-	738
Forest	-	-	-	-	-	-



## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

<b>Appendix B</b>		<b>Certified Days of Care for 2018</b>				
<b>COUNTY</b>	Centers	Secure Treatment Units		Forestry Camps		<b>Total</b>
	<b>Loysville</b>	<b>North Central</b>	<b>South Mountain</b>	<b>No. 2</b>	<b>No. 3</b>	
Franklin	12	195	-	-	339	546
Fulton	-	-	200	-	-	200
Greene	-	-	-	-	-	-
Huntingdon	62	-	-	-	231	293
Indiana	-	365	-	-	-	365
Jefferson	27	-	-	-	-	27
Juniata	-	-	-	-	-	-
Lackawanna	-	-	-	-	-	-
Lancaster	-	-	339	-	-	339
Lawrence	-	-	-	-	-	-
Lebanon	-	334	-	-	-	334
Lehigh	2,730	1,422	356	970	668	6,146
Luzerne	-	151	-	419	-	570
Lycoming	-	166	282	-	-	448
McKean	224	-	-	-	-	224
Mercer	-	-	-	-	735	735
Mifflin	600	67	-	-	386	1,053
Monroe	335	1,500	247	-	108	2,190
Montgomery	1,262	1,382	1,125	92	1,987	5,848
Montour	-	-	-	-	-	-
Northampton	-	354	282	2	-	638
Northumberland	-	-	-	124	-	124
Perry	-	-	-	-	-	-
Philadelphia	15,768	16,994	4,091	4,280	2,750	43,883
Pike	-	697	-	328	-	1,025
Potter	-	-	-	-	-	-
Schuylkill	905	879	25	495	-	2,304

**A Certification Report**

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

<b>Appendix B</b>		<b>Certified Days of Care for 2018</b>				
<b>COUNTY</b>	<b>Centers</b>	<b>Secure Treatment Units</b>		<b>Forestry Camps</b>		<b>Total</b>
	<b>Loysville</b>	<b>North Central</b>	<b>South Mountain</b>	<b>No. 2</b>	<b>No. 3</b>	
Snyder	137	-	-	-	-	137
Somerset	-	-	-	-	-	-
Sullivan	-	-	-	-	-	-
Susquehanna	-	-	-	-	-	-
Tioga	-	-	-	-	-	-
Union	-	-	-	-	-	-
Venango	-	-	-	-	-	-
Warren	-	38	-	-	-	38
Washington	428	13	-	78	165	684
Wayne	-	-	-	-	-	-
Westmoreland	1,085	1,118	117	-	-	2,320
Wyoming	21	-	257	-	-	278
York	3,519	854	167	747	2,429	7,716
<b>Total</b>	<b>34,591</b>	<b>37,126</b>	<b>10,324</b>	<b>10,952</b>	<b>13,550</b>	<b>106,543</b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

Appendix B		Certified Days of Care for 2019				
COUNTY	Centers	Secure Treatment Units		Forestry Camps		Total
	Loysville	North Central	South Mountain	No. 2	No. 3	
Adams	-	-	-	-	-	-
Allegheny	1,577	4,579	608	1,221	1,467	9,452
Armstrong	-	-	-	-	-	-
Beaver	-	-	-	-	-	-
Bedford	334	-	-	-	-	334
Berks	741	859	-	-	-	1,600
Blair	-	-	-	-	-	-
Bradford	312	405	-	47	-	764
Bucks	489	1,348	1,010	1,435	1,926	6,208
Butler	-	-	-	-	373	373
Cambria	-	353	-	-	-	353
Cameron	-	-	-	-	-	-
Carbon	79	421	-	413	-	913
Centre	-	-	-	-	-	-
Chester	347	162	389	289	-	1,187
Clarion	-	-	-	-	-	-
Clearfield	-	235	-	-	-	235
Clinton	-	-	-	-	-	-
Columbia	-	365	-	-	-	365
Crawford	-	-	-	-	-	-
Cumberland	-	-	-	-	-	-
Dauphin	996	32	94	101	340	1,563
Delaware	483	396	218	-	-	1,097
Elk	-	-	-	-	-	-
Erie	833	1,846	109	6	681	3,475
Fayette	485	428	214	-	151	1,278
Forest	-	-	-	-	-	-

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

<b>Appendix B</b>		<b>Certified Days of Care for 2019</b>				
<b>COUNTY</b>	Centers	Secure Treatment Units		Forestry Camps		<b>Total</b>
	<b>Loysville</b>	<b>North Central</b>	<b>South Mountain</b>	<b>No. 2</b>	<b>No. 3</b>	
Franklin	23	482	619	-	122	1,246
Fulton	-	-	-	-	-	-
Greene	-	-	-	-	-	-
Huntingdon	128	5	-	-	60	193
Indiana	-	86	-	-	-	86
Jefferson	58	-	307	-	-	365
Juniata	-	-	-	-	-	-
Lackawanna	-	-	-	11	-	11
Lancaster	-	-	-	-	-	-
Lawrence	238	-	-	-	-	238
Lebanon	-	92	-	-	-	92
Lehigh	2,059	1,534	364	1,738	676	6,371
Luzerne	146	639	-	322	-	1,107
Lycoming	-	69	365	-	-	434
McKean	-	-	-	-	-	-
Mercer	161	-	-	-	807	968
Mifflin	306	-	-	-	-	306
Monroe	-	399	68	86	56	609
Montgomery	1,486	1,098	979	82	1,407	5,052
Montour	-	-	-	-	-	-
Northampton	-	176	651	-	-	827
Northumberland	-	-	-	47	-	47
Perry	-	48	-	-	-	48
Philadelphia	14,960	16,105	4,608	4,445	3,501	43,619
Pike	-	480	-	-	-	480
Potter	-	-	-	-	-	-
Schuylkill	987	402	365	735	-	2,489

**A Certification Report**

**Pennsylvania Department of Human Services  
 Youth Facilities  
 Schedules of Cost Apportionment  
 For the Fiscal Years Ended  
 June 30, 2017, 2018, and 2019**

<b>Appendix B</b>		<b>Certified Days of Care for 2019</b>				
<b>COUNTY</b>	<b>Centers</b>	<b>Secure Treatment Units</b>		<b>Forestry Camps</b>		<b>Total</b>
	<b>Loysville</b>	<b>North Central</b>	<b>South Mountain</b>	<b>No. 2</b>	<b>No. 3</b>	
Snyder	221	-	-	-	20	241
Somerset	-	-	-	-	-	-
Sullivan	-	-	-	-	-	-
Susquehanna	-	-	-	-	-	-
Tioga	215	-	215	-	-	430
Union	-	-	-	-	-	-
Venango	-	-	-	-	-	-
Warren	-	214	-	-	-	214
Washington	175	19	-	349	121	664
Wayne	137	116	-	-	-	253
Westmoreland	710	1,347	365	111	-	2,533
Wyoming	-	-	365	-	-	365
York	2,158	1,217	103	1,018	1,578	6,074
<b>Total</b>	<b>30,844</b>	<b>35,957</b>	<b>12,016</b>	<b>12,456</b>	<b>13,286</b>	<b>104,559</b>

## A Certification Report

**Pennsylvania Department of Human Services  
Youth Facilities  
Schedules of Cost Apportionment  
For the Fiscal Years Ended  
June 30, 2017, 2018, and 2019**

### Appendix C

### Distribution List

This report was distributed to the following Commonwealth officials:

**The Honorable Tom Wolf**  
Governor

**The Honorable Megan Snead**  
Acting Secretary  
Pennsylvania Department of Human  
Services

**Ms. Linda Herrold**  
Audit Specialist  
Audit Resolution Section  
Bureau of Financial Operations  
Department of Human Services

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

**Mr. Charles Neff**  
Director  
Bureau of Juvenile Justice Services  
Department of Human Services

**The Honorable Gregory Thall**  
Secretary of the Budget  
Office of the Budget

**The Honorable Stacy Garrity**  
State Treasurer  
Pennsylvania Treasury Department

**The Honorable Josh Shapiro**  
Attorney General  
Office of the Attorney General

**The Honorable Michael Newsome**  
Secretary of Administration  
Office of Administration

**The Honorable Frank A. Farry**  
Majority Chair  
House Human Services Committee

**The Honorable Angel Cruz**  
Democratic Chair  
House Human Services Committee

**The Honorable Michele Brooks**  
Majority Chair  
Senate Health and Human Services  
Committee

**The Honorable Art Haywood**  
Democratic Chair  
Senate Health and Human Services  
Committee

**Mr. William Canfield**  
Director  
Bureau of Audits  
Office of Comptroller Operations

## **A Certification Report**

### **Pennsylvania Department of Human Services Youth Facilities Schedules of Cost Apportionment For the Fiscal Years Ended June 30, 2017, 2018, and 2019**

---

**Ms. Mary Spila**  
Collections/Cataloging  
State Library of Pennsylvania

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