

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

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## Adams County Children and Youth Agency

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September 2016



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Commissioners of Adams County  
Adams County Courthouse  
117 Baltimore Street  
Gettysburg, PA 17325-2391

Dear Commissioners:

We have examined 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 Adams County Children and Youth Agency (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the fiscal years July 1, 2010 to June 30, 2011, July 1, 2011 to June 30, 2012, July 1, 2012 to June 30, 2013 and, July 1, 2013 to June 30, 2014 pursuant to authority derived from Act 148 of 1976, as amended, 62 P.S. § 704.1(a)(4). 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, 2011, June 30 2012, June 30, 2013 and June 30, 2014.

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 resident within the County and to determine the County's compliance<sup>1</sup> 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.*). We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Adams County.

The results of our procedures performed during this engagement were as follows:

- For the July 1, 2010 to June 30, 2011 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$64,534 and increasing non-reimbursable expenditures by \$9,591. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$32,966. These adjustments are detailed in our amended fiscal reports for the July 1, 2010 to June 30, 2011 fiscal year, as included in Section 1 of this report, beginning on page 3.

- For the July 1, 2011 to June 30, 2012 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$72,490 and increasing non-reimbursable expenditures by \$25,038. However, no amount is due to the county or state because the agency's expenditures exceeded the Total State Act 148 Allocation by \$28,471, as detailed on page 10 of this report. While our adjustments resulted in a net increase of \$47,452 in expenditures for the agency for this fiscal year, as detailed on page 14 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share of Expenditures. These adjustments are detailed in our amended fiscal reports for the July 1, 2011 to June 30, 2012 fiscal year, as included in Section 2 of this report, beginning on page 10.
- For the July 1, 2012 to June 30, 2013 fiscal year, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. Two out of the three adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$157,585 and increasing non-reimbursable expenditures by \$58,008. The remaining adjustment had no effect on the agency's Final Net State Share. It was made to reclassify a net amount of \$22,548 to the proper Objects of Expenditure on the CY-370 Expenditure Report. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$47,114. These adjustments are detailed in our amended fiscal reports for the July 1, 2012 to June 30, 2013 fiscal year, as included in Section 3 of this report, beginning on page 17.
- For the July 1, 2013 to June 30, 2014 fiscal year, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$244,555 and increasing non-reimbursable expenditures by \$70,957. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$104,158. These adjustments are detailed in our amended fiscal reports for the July 1, 2013 to June 30, 2014 fiscal year, as included in Section 4 of this report, beginning on page 24.

In addition, while we found that the agency complied with one of the two findings included in our prior released engagement report, we found that the agency failed to implement corrective actions to address the prior engagement finding listed below:

Prior Engagement Finding - Adams County Children and Youth Agency (agency) Failed to Perform Annual Physical Inventories of Fixed Assets

Additional details are provided on page 31 in Section 5 of this report, and in Section 6 of this report, beginning on page 33.

The results of our engagement procedures, as presented in this report, were emailed to County representatives and agency management on July 11, 2016.

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

Sincerely,



Eugene A. DePasquale  
Auditor General

August 18, 2016

### Endnote

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<sup>1</sup> The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth Department of Human Services' (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and DHS. Details regarding these deficiencies are detailed in the Observation beginning on page 35 of this report.

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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 Public Welfare Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is County-Administered and State-Supervised by the Department of Human Services (DHS) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

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

# SECTION 1

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2010 to JUNE 30, 2011**

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 to JUNE 30, 2011  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	4,128,046
Supplemental Act 148		<u>0</u>
Total State Allocation		4,128,046
State Share (CY348) <sup>2</sup>	\$	3,470,037
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,470,037
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	3,470,037
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,437,071</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>32,966</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.



ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2010 to JUNE 30, 2011  
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	21,031	0	3,629	0	0	0	0	0	17,402	17,402	0
02. 90% REIMBURSEMENT	267,417	6,378	4,375	70,848	0	0	0	0	185,816	167,234	18,582
03. 80% REIMBURSEMENT	4,498,704	98,986	911,405	75,247	51,465	132,298	0	0	3,229,303	2,583,443	645,860
04. 60% REIMBURSEMENT	1,251,274	30,722	123,115	0	0	0	0	2,712	1,094,725	656,835	437,890
05. 50% REIMBURSEMENT	90,437	191	0	0	0	0	0	0	90,246	45,123	45,123
06. TOTAL NET CHILD WELFARE EXPEND.	6,128,863	136,277	1,042,524	146,095	51,465	132,298	0	2,712	4,617,492	3,470,037	1,147,455
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	26,137	10							26,127	15,676	10,451
08. NON-REIMBURSABLE EXPENDITURES	53,166	127	0						53,039		53,039
09. TOTAL EXPENDITURES	6,208,166	136,414	1,042,524	146,095	51,465	132,298	0	2,712	4,696,658	3,485,713	1,210,945
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	0										
12. TOTAL TITLE IV-D COLLECTIONS	116,267										
13. TITLE IV-D Collections for IV-E Children	24,598										
14. STATE ACT 148 - line 6	3,470,037										
15. STATE ACT 148 ALLOCATION	4,128,046										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	3,470,037										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,470,037										
ACT 148 AMOUNT RECEIVED	3,437,071										
ADJUSTMENT TO STATE SHARE	32,966										
Subsidized Permanent Legal Custodianship											
SPLC	199,677	6,738	25								

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2010 to JUNE 30, 2011  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	21,031	0		3,629	0					17,402	17,402	0
1-B ADOPTION ASSISTANCE	583,141	0	263,918							319,223	255,378	63,845
1-C COUNSELING - DEPENDENT	279,158	0		21	40,391	0	0	0	0	238,746	190,997	47,749
1-D COUNSELING - DELINQUENT	45,069	0			6,229	0	0	0	0	38,840	31,072	7,768
1-E DAY CARE	4,000	0			350	0	0	0	0	3,650	2,920	730
1-F DAY TREATMENT - DEPENDENT	15,538	0			10,641	0	0	0	0	4,897	3,918	979
1-G DAY TREATMENT - DELINQUENT	53,428	0			17,636	0	0	0	0	35,792	28,634	7,158
1-H HOMEMAKER SERVICE	7,279	0		7		0	0	0	0	7,272	5,818	1,454
1-I INTAKE & REFERRAL	535,835	0		92,195	0	0	0	0	0	443,640	354,912	88,728
1-J LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILDAUSE	435,730	0		39,146	0	0	0	0	0	396,584	317,267	79,317
1-M PROTECTIVE SERVICE - GENERAL	638,973	0		98,786	0	0	0	0	0	540,187	432,150	108,037
1-N SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	48,096	0			0	0	0	0	0	48,096	24,048	24,048
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	2,667,278	0	263,918	233,784	75,247	0	0	0	0	2,094,329	1,664,516	429,813

COMMUNITY BASED PLACEMENT	NET											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	4,490	0	0	0		0	0	0	0	4,490	3,592	898
2-B ALTERNATIVE TREATMENT - DELINQUENT	35,039	0	0			0	0	0	0	35,039	28,031	7,008
2-C COMMUNITY RESIDENTIAL - DEPENDENT	206,801	1,099	47,690	1,449		0	0	0	0	156,563	125,250	31,313
2-D COMMUNITY RESIDENTIAL - DELINQUENT	109,832	8,565	0	6		0	0	0	0	101,261	81,009	20,252
2-E EMERGENCY SHELTER - DEPENDENT	156,139	542	18	4,357	20,486	0	0	0	0	130,756	117,680	13,076
2-F EMERGENCY SHELTER - DELINQUENT	111,258	5,836	0		50,362	0	0	0	0	55,060	49,554	5,506
2-G FOSTER FAMILY - DEPENDENT	1,508,004	89,034	212,589	155,598		51,465	132,298	0	0	867,020	693,616	173,404
2-H FOSTER FAMILY - DELINQUENT	12,881	288	0			0	0	0	0	12,593	10,074	2,519
2-I SUP. INDEPENDENT LIVING - DEPENDENT	23,506	0	0	0		0	0	0	0	23,506	18,805	4,701
2-J SUP. INDEPENDENT LIVING - DELINQUENT	2,167,970	105,364	260,297	161,410	70,848	51,465	132,298	0	0	1,386,288	1,127,611	258,677
2-K <b>SUBTOTAL CBP</b>												

INSTITUTIONAL PLACEMENT	NET											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B FUNDING	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	42,341	191								42,150	21,075	21,075
3-B RESIDENTIAL SERVICE - DEPENDENT	127,315	411	5	5,489		0	0	0	0	121,410	72,846	48,564
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	289,355	20,622	5	158		0	0	0	0	268,570	161,142	107,428
3-D SECURE RES. SERVICE (EXCEPT YDC)	95,425	3,728								91,697	55,018	36,679
3-E YDC/YFC (NON-SECURE)- Institutional	26,137	10								26,127	15,676	10,451
3-F YDC SECURE	0	0								0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	580,573	24,962	10	5,647	0	0	0	0	0	549,954	325,757	224,197

4 <b>ADMINISTRATION</b>	739,179	5,961		117,458		0	0	0	2,712	613,048	367,829	245,219
5 <b>TOTAL REVENUES</b>	6,155,000	136,287	524,225	518,299	146,095	51,465	132,298	0	2,712	4,643,619	3,485,713	1,157,906

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 to JUNE 30, 2011  
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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0	0	21,031	0	0	21,031	26	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	583,141	0	0	0	583,141	0	66	0	0	0
1-C COUNSELING - DEPENDENT	0	0	0	120	279,038	0	279,158	0	85	0	0	0
1-D COUNSELING - DELINQUENT	0	0	0	0	51,664	0	51,664	0	66	0	6,595	0
1-E DAY CARE	0	0	0	0	4,000	0	4,000	0	10	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	15,538	0	15,538	4	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	53,428	0	53,428	0	10	0	0	0
1-H HOMEMAKER SERVICE	0	0	0	39	7,240	0	7,279	0	20	0	0	0
1-I INTAKE & REFERRAL	357,037	124,324	0	54,370	36	68	535,835	436	1	0	0	0
1-J LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	108,153	44,507	0	74,706	208,296	68	435,730	204	70	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	370,450	138,709	0	64,420	65,240	154	638,973	388	12	0	0	0
1-N SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	48,096	0	48,096	0	9	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q <b>SUBTOTAL IN-HOME</b>	835,640	307,540	583,141	214,686	732,576	290	2,673,873	1,028	187	526	6,595	0
	Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	4,490	0	4,490	28	2	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	35,039	0	35,039	221	18	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	5,685	2,484	0	765	197,869	0	206,803	1,144	10	2	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	358	109,474	0	109,832	912	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	14,940	5,936	0	4,705	130,578	0	156,159	685	23	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	111,258	0	111,258	500	26	0	0	0
2-G FOSTER FAMILY - DEPENDENT	237,409	92,768	199,677	116,625	898,432	68	1,544,979	20,152	93	524	36,451	127
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	12,881	0	12,881	191	4	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	23,506	0	23,506	151	1	0	0	0
2-K <b>SUBTOTAL CBP</b>	258,034	101,188	199,677	122,453	1,523,527	68	2,204,947	23,984	187	526	36,451	127
	Number of Children receiving <b>only</b> NON-PURCHASED IN-Home Services											
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	42,341	0	42,341	174	21	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	21,184	8,152	0	3,451	94,531	0	127,318	802	10	3	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,199	288,156	0	289,355	1,903	13	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	95,425	0	95,425	347	1	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	26,137	0	26,137	70	1	0	0	0
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-G <b>SUBTOTAL INSTITUTIONAL</b>	21,184	8,152	0	4,650	546,590	0	580,576	3,296	46	3	0	0
4 <b>ADMINISTRATION</b>	360,078	128,252	0	260,286	0	154	748,770	9,591	0	0	0	0
5 <b>TOTAL EXPENDITURES</b>	1,474,936	545,132	782,818	602,075	2,802,693	512	6,208,166	10,120	43,046	10,120	43,046	127
	County Indirect Costs = \$ 182,029											

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY**  
**FOR THE PERIOD JULY 1, 2010 to JUNE 30, 2011**  
**AMENDED**  
**SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 21,031	\$ 0	\$ 21,031
Adoption Assistance	583,141	0	583,141
Counseling	330,822	0	330,822
Day Care	4,000	0	4,000
Day Treatment	68,966	0	68,966
Homemaker Service	7,279	0	7,279
Intake and Referral	535,835	0	535,835
Life Skills	0	0	0
Protective Service - Child Abuse	435,730	0	435,730
Protective Service - General	638,973	0	638,973
Service Planning	0	0	0
Juvenile Act Proceedings	48,096	0	48,096
Alternative Treatment	39,529	0	39,529
Community Residential	316,635	0	316,635
Emergency Shelter	267,417	0	267,417
Foster Family	1,557,860	0	1,557,860
Supervised Independent Living	23,506	0	23,506
Juvenile Detention Service	42,341	0	42,341
Residential Service	416,673	0	416,673
Secure Residential Service (Except YDC)	95,425	0	95,425
YDC/YFC (Non-Secure) - Institutional	26,137	0	26,137
YDC Secure	0	0	0
Administration	<u>684,236</u>	<u>64,534</u>	<u>748,770</u>
Combined Total Expense	6,143,632	64,534	6,208,166
Less Non-reimbursables	<u>43,575</u>	<u>9,591</u>	<u>53,166</u>
Total Net Expense	<u>\$ 6,100,057</u>	<u>\$ 54,943</u>	<u>\$ 6,155,000</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,474,936	\$ 0	\$ 1,474,936
Employee Benefits	545,132	0	545,132
Subsidies	782,818	0	782,818
Operating	537,541	64,534	602,075
Purchased Services	2,802,693	0	2,802,693
Fixed Assets	<u>512</u>	<u>0</u>	<u>512</u>
Combined Total Expense	6,143,632	64,534	6,208,166
Less Non-reimbursables	<u>43,575</u>	<u>9,591</u>	<u>53,166</u>
Total Net Expense	<u>\$ 6,100,057</u>	<u>\$ 54,943</u>	<u>\$ 6,155,000</u>

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 to JUNE 30, 2011  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	CY-370 Adjustments			
				Administration - Operating	\$ 195,752	\$ 64,534	\$ 260,286
				To increase Indirect Costs by \$64,534 to reconcile to the County's Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	2	Administration - Non-Reimbursable Non PS\Sub.	\$ -	\$ 9,591	\$ 9,591
				To increase Non-Reimbursable expenditures by \$9,591 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

# SECTION 2

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 to JUNE 30, 2012  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	3,692,650
Supplemental Act 148			<u>540,677</u>
Total State Allocation			4,233,327
State Share (CY348) <sup>2</sup>	\$		4,261,798
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	4,261,798
Less: Expenditures in Excess of the Approved State Allocation			<u>28,471</u>
Final Net State Share Payable <sup>3</sup>		\$	4,233,327
Actual Act 148 Revenues Received <sup>4</sup>			<u>4,233,327</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$28,471, as detailed above. While our adjustments resulted in a net increase of \$47,452 in expenditures for the agency for said fiscal year, as detailed on page 14 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the Final Net State Share of Expenditures.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 to JUNE 30, 2012  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	IV-B	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	TITLE	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	57,351	0	9,321	0	0	0	0	0	48,030	48,030	0
02. 90% REIMBURSEMENT	633,707	3,229	77,439	56,371	0	0	0	0	496,668	447,001	49,667
03. 80% REIMBURSEMENT	5,322,357	102,070	906,092	93,916	51,465	132,298	0	0	4,036,516	3,229,211	807,305
04. 60% REIMBURSEMENT	903,352	14,020	99,125	0	0	0	0	4,587	785,620	471,372	314,248
05. 50% REIMBURSEMENT	132,425	58	0	0	0	0	0	0	132,367	66,184	66,183
06. TOTAL NET CHILD WELFARE EXPEND.	7,049,192	119,377	1,091,977	150,287	51,465	132,298	0	4,587	5,499,201	4,261,798	1,237,403

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	222,362	1,385							220,977	132,586	88,391
08. NON-REIMBURSABLE EXPENDITURES	42,288	0							42,288		42,288

09. TOTAL EXPENDITURES	7,313,842	120,762	1,091,977	150,287	51,465	132,298	0	4,587	5,762,466	4,394,384	1,368,082
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- 10. TOTAL TITLE IV-D COLLECTIONS 94,342
- 11. TITLE IV-D Collections for IV-E Children 40,390
- 12. STATE ACT 148 - line 6 4,261,798
- 13. STATE ACT 148 ALLOCATION 4,233,327
- 14. ADJUSTED STATE SHARE (lower of 14 or 15) 4,233,327

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,261,798										
ACT 148 AMOUNT RECEIVED	4,233,327										
ADJUSTMENT TO STATE SHARE	28,471										



ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 to JUNE 30, 2012  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	57,351	0		9,321	0		0	0	0	48,030	48,030	0
I-B ADOPTION ASSISTANCE	644,484	0	269,259	4,656			0		0	370,569	296,455	74,114
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	182,712	0	52,369	0			0		0	130,343	104,274	26,069
I-D COUNSELING - DEPENDENT	273,113	0			9,695		0	0	0	263,418	210,734	52,684
I-E COUNSELING - DELINQUENT	139,153	0			69,507		0	0	0	69,646	55,717	13,929
I-F DAY CARE	18,083	0			0		0	0	0	18,083	14,466	3,617
I-G DAY TREATMENT - DEPENDENT	117,904	0			0		0	0	0	117,904	94,323	23,581
I-H DAY TREATMENT - DELINQUENT	31,214	0			14,714		0	0	0	16,500	13,200	3,300
I-I HOMEMAKER SERVICE	349	0			0		0	0	0	349	279	70
I-J INTAKE & REFERRAL	453,880	0		73,803	0		0	0	0	380,077	304,062	76,015
I-K LIFE SKILLS - DEPENDENT	0	0			0		0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0		0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	926,712	0		54,819	0					871,893	697,514	174,379
I-N PROTECTIVE SERVICE - GENERAL	738,693	0		116,422	0					622,271	497,817	124,454
I-O SERVICE PLANNING	0	0			0		0	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	48,026	0			0		0	0	0	48,026	24,013	24,013
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0			0		0	0	0	0	0	0
<b>I-R SUBTOTAL IN-HOME</b>	<b>3,631,674</b>	<b>0</b>	<b>321,628</b>	<b>259,021</b>	<b>93,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,957,109</b>	<b>2,360,884</b>	<b>596,225</b>
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
2-A ALTERNATIVE TREATMENT - DEPENDENT	10,938	0		4			0		0	10,934	8,747	2,187
2-B ALTERNATIVE TREATMENT - DELINQUENT	13,615	0		0			0		0	13,615	10,892	2,723
2-C COMMUNITY RESIDENTIAL - DEPENDENT	107,984	0	6,516	2,807			0		0	98,661	78,929	19,732
2-D COMMUNITY RESIDENTIAL - DELINQUENT	228,713	8,599		0			0		0	220,114	176,091	44,023
2-E EMERGENCY SHELTER - DEPENDENT	533,174	743	66,662	10,777	20,501		0	0	0	434,491	391,042	43,449
2-F EMERGENCY SHELTER - DELINQUENT	100,533	2,486			35,870		0	0	0	62,177	55,959	6,218
2-G FOSTER FAMILY - DEPENDENT	1,368,643	93,395	208,721	116,716		51,465	132,298	0	0	766,048	612,838	153,210
2-H FOSTER FAMILY - DELINQUENT	66,167	76		0			0		0	66,091	52,873	13,218
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0					0		0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0					0		0	0	0	0
<b>2-K SUBTOTAL CBP</b>	<b>2,429,767</b>	<b>105,299</b>	<b>281,899</b>	<b>130,304</b>	<b>56,371</b>	<b>51,465</b>	<b>132,298</b>	<b>0</b>	<b>0</b>	<b>1,672,131</b>	<b>1,387,371</b>	<b>284,760</b>
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E ADMIN.</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B</b>	<b>OTHER FUNDING</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	84,399	58						0	0	84,341	42,171	42,170
3-B RESIDENTIAL SERVICE - DEPENDENT	117,303	0	6,574	2,746			0		0	107,983	64,790	43,193
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	187,015	12,222		0			0		0	174,793	104,876	69,917
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	222,362	1,385								220,977	132,586	88,391
<b>3-F SUBTOTAL INSTITUTIONAL</b>	<b>611,079</b>	<b>13,665</b>	<b>6,574</b>	<b>2,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,094</b>	<b>344,423</b>	<b>243,671</b>
<b>4 ADMINISTRATION</b>	<b>599,034</b>	<b>1,798</b>		<b>89,805</b>		<b>0</b>	<b>0</b>		<b>4,587</b>	<b>502,844</b>	<b>301,706</b>	<b>201,138</b>
<b>5 TOTAL REVENUES</b>	<b>7,271,554</b>	<b>120,762</b>	<b>610,101</b>	<b>481,876</b>	<b>150,287</b>	<b>51,465</b>	<b>132,298</b>	<b>0</b>	<b>4,587</b>	<b>5,720,178</b>	<b>4,394,384</b>	<b>1,325,794</b>

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 to JUNE 30, 2012  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A ADOPTION SERVICE	21,325	12,624	0	20,154	0	3,248	57,351	41	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	644,484	0	0	0	644,484	0	73	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	182,712	0	0	0	182,712	0	20	0	0	0
I-D COUNSELING - DEPENDENT	0	0	0	0	273,533	0	273,533	0	83	0	420	0
I-E COUNSELING - DELINQUENT	0	0	0	0	145,773	0	145,773	0	67	0	6,620	0
I-F DAY CARE	0	0	0	0	18,083	0	18,083	0	12	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	117,904	0	117,904	0	16	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	31,214	0	31,214	0	4	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	349	0	349	0	4	0	0	0
I-J INTAKE & REFERRAL	279,321	120,703	0	53,413	0	443	453,880	916	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	171,148	72,595	0	92,374	590,152	443	926,712	202	226	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	463,744	187,013	0	65,194	22,299	443	738,693	525	8	0	0	0
I-O SERVICE PLANNING	0	0	0	653	47,373	0	48,026	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	436	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	935,538	392,935	827,196	231,788	1,246,680	4,577	3,638,714	0	0	0	7,040	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	25	10,913	0	10,938	69	8	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	13,615	0	13,615	72	7	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,669	5,168	0	443	90,707	0	107,987	480	4	3	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	245	228,468	0	228,713	1,367	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	38,730	19,672	0	8,229	466,543	0	533,174	2,061	33	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	100,533	0	100,533	435	22	0	0	0
2-G FOSTER FAMILY - DEPENDENT	278,464	117,142	0	126,950	855,851	443	1,378,850	19,893	109	68	10,139	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	117	66,050	0	66,167	517	4	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	328,863	141,982	0	136,009	1,832,680	443	2,439,977	24,894	195	71	10,139	0
ADMINISTRATION	275,488	85,436	0	261,970	735	443	624,072	0	0	25,038	0	0
TOTAL EXPENDITURES	1,550,922	625,344	827,196	630,615	3,674,302	5,463	7,313,842	0	0	25,109	17,179	0
County Indirect Costs = \$ 189,985												

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 to JUNE 30, 2012  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 57,351	\$ 0	\$ 57,351
Adoption Assistance	644,484	0	644,484
Subsidized Permanent Legal Custodianship	182,712	0	182,712
Counseling	419,306	0	419,306
Day Care	18,083	0	18,083
Day Treatment	149,118	0	149,118
Homemaker Service	349	0	349
Intake and Referral	453,880	0	453,880
Life Skills	0	0	0
Protective Service - Child Abuse	926,712	0	926,712
Protective Service - General	738,693	0	738,693
Service Planning	0	0	0
Juvenile Act Proceedings	48,026	0	48,026
Alternative Treatment	24,553	0	24,553
Community Residential	336,700	0	336,700
Emergency Shelter	633,707	0	633,707
Foster Family	1,445,017	0	1,445,017
Supervised Independent Living	0	0	0
Juvenile Detention Service	84,399	0	84,399
Residential Service	304,318	0	304,318
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	222,362	0	222,362
Administration	<u>551,582</u>	<u>72,490</u>	<u>624,072</u>
Combined Total Expense	7,241,352	72,490	7,313,842
Less Non-reimbursables	<u>17,250</u>	<u>25,038</u>	<u>42,288</u>
Total Net Expense	<u>\$ 7,224,102</u>	<u>\$ 47,452</u>	<u>\$ 7,271,554</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,550,922	\$ 0	\$ 1,550,922
Employee Benefits	625,344	0	625,344
Subsidies	827,196	0	827,196
Operating	558,125	72,490	630,615
Purchased Services	3,674,302	0	3,674,302
Fixed Assets	<u>5,463</u>	<u>0</u>	<u>5,463</u>
Combined Total Expense	7,241,352	72,490	7,313,842
Less Non-reimbursables	<u>17,250</u>	<u>25,038</u>	<u>42,288</u>
Total Net Expense	<u>\$ 7,224,102</u>	<u>\$ 47,452</u>	<u>\$ 7,271,554</u>

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 to JUNE 30, 2012  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustments</p> <p>Administration - Operating</p> <p>To increase Indirect Costs by \$72,490 to reconcile to the County's Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 189,480	\$ 72,490	\$ 261,970
CY-370	4	10	2	<p>Administration - Non-Reimbursable Non PS\Sub.</p> <p>To increase Non-Reimbursable expenditures by \$25,038 to properly report indirect costs which exceed the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ -	\$ 25,038	\$ 25,038

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$ 3,901,807
Supplemental Act 148		<u>0</u>
Total State Allocation		3,901,807
State Share (CY348) <sup>2</sup>	\$ 3,914,439	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 3,914,439
Less: Expenditures in Excess of the Approved State Allocation		<u>12,632</u>
Final Net State Share Payable <sup>3</sup>		\$ 3,901,807
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,854,693</u>
Net Amount Due County/(State) <sup>5</sup>		<u><u>\$ 47,114</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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. While our adjustments increased the agency's Net State Share by \$59,746, as shown in the CY-348 Fiscal Summary invoice box on page 18, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, due to the agency's expenditures exceeding the Act 148 Allocation by \$12,632 as a result of our adjustments, the Net Amount Due to the County is only \$47,114, as indicated above.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	25,519	0	4,085	0	0	0	0	0	21,434	21,434	0
02. 90% REIMBURSEMENT	311,300	4,676	18,846	47,405	0	0	0	0	240,373	216,336	24,037
03. 80% REIMBURSEMENT	5,293,147	86,518	974,747	102,883	51,465	132,298	0	0	3,945,236	3,156,189	789,047
04. 60% REIMBURSEMENT	868,291	11,050	74,626	0	0	0	0	4,662	777,953	466,771	311,182
05. 50% REIMBURSEMENT	107,501	0	84	0	0	0	0	0	107,417	53,709	53,708
06. TOTAL NET CHILD WELFARE EXPEND.	6,605,758	102,244	1,072,388	150,288	51,465	132,298	0	4,662	5,092,413	3,914,439	1,177,974

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	162,330	2,909							159,421	95,653	63,768
08. NON-REIMBURSABLE EXPENDITURES	58,548	0							58,548		58,548
09. TOTAL EXPENDITURES	6,826,636	105,153	1,072,388	150,288	51,465	132,298	0	4,662	5,310,382	4,010,092	1,300,290

- 10. TOTAL TITLE IV-D COLLECTIONS 82,422
- 11. TITLE IV-D Collections for IV-E Children 30,246
- 12. STATE ACT 148 - line 6 3,914,439
- 13. STATE ACT 148 ALLOCATION 3,901,807
- 14. ADJUSTED STATE SHARE (lower of 14 or 15) 3,901,807

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,914,439
ACT 148 AMOUNT RECEIVED	3,854,693
ADJUSTMENT TO STATE SHARE	59,746

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	25,519	0	4,085	0	0	0	0	0	0	21,434	21,434	0
1-B ADOPTION ASSISTANCE	719,135	0	294,523	5,943	0	0	0	0	0	418,669	334,935	83,734
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/H	151,980	0	39,639	0	0	0	0	0	0	112,341	89,873	22,468
1-D COUNSELING - DEPENDENT	267,774	0	0	0	0	0	0	0	0	267,774	214,219	53,555
1-E COUNSELING - DELINQUENT	186,910	0	0	0	47,535	0	0	0	0	139,375	111,500	27,875
1-F DAY CARE	22,362	0	0	0	7,592	0	0	0	0	14,770	11,816	2,954
1-G DAY TREATMENT - DEPENDENT	93,146	0	0	0	36,949	0	0	0	0	56,197	44,958	11,239
1-H DAY TREATMENT - DELINQUENT	35,534	0	0	0	10,807	0	0	0	0	24,727	19,782	4,945
1-I HOMEMAKER SERVICE	1,128	0	0	0	0	0	0	0	0	1,128	902	226
1-J INTAKE & REFERRAL	432,065	0	68,755	0	0	0	0	0	0	363,310	290,648	72,662
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	914,700	0	0	69,776	0	0	0	0	0	844,924	675,939	168,985
1-N PROTECTIVE SERVICE - GENERAL	474,585	0	73,006	0	0	0	0	0	0	401,579	321,263	80,316
1-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	54,361	0	84	0	0	0	0	0	0	54,277	27,139	27,138
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	3,379,199	0	334,162	221,649	102,883	0	0	0	0	2,720,505	2,164,408	556,097
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	4,546	0	0	0	0	0	0	0	0	4,546	3,637	909
2-B ALTERNATIVE TREATMENT - DELINQUENT	10,007	0	0	0	0	0	0	0	0	10,007	8,006	2,001
2-C COMMUNITY RESIDENTIAL - DEPENDENT	134,885	10,489	10,515	6,670	0	0	0	0	0	107,211	85,769	21,442
2-D COMMUNITY RESIDENTIAL - DELINQUENT	175,502	2,995	0	0	0	0	0	0	0	172,507	138,006	34,501
2-E EMERGENCY SHELTER - DEPENDENT	192,336	0	3,275	8,546	10,945	0	0	0	0	169,570	152,613	16,957
2-F EMERGENCY SHELTER - DELINQUENT	118,964	4,676	7,025	0	36,460	0	0	0	0	70,803	63,723	7,080
2-G FOSTER FAMILY - DEPENDENT	1,658,930	71,214	204,742	201,178	0	51,465	132,298	0	0	998,033	798,426	199,607
2-H FOSTER FAMILY - DELINQUENT	9,958	1,820	0	0	0	0	0	0	0	8,138	6,510	1,628
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	2,305,128	91,194	225,557	216,394	47,405	51,465	132,298	0	0	1,540,815	1,256,690	284,125
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	53,140	0	0	0	0	0	0	0	0	53,140	26,570	26,570
3-B RESIDENTIAL SERVICE - DEPENDENT	101,606	906	2,500	1,978	0	0	0	0	0	96,222	57,733	38,489
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	221,437	9,540	0	0	0	0	0	0	0	211,897	127,138	84,759
3-D SECURE RES. SERVICE (EXCEPT YDC)	5,002	0	0	0	0	0	0	0	0	5,002	3,001	2,001
3-E YDC SECURE	162,330	2,909	0	0	0	0	0	0	0	159,421	95,653	63,768
3-F <b>SUBTOTAL INSTITUTIONAL</b>	543,515	13,355	2,500	1,978	0	0	0	0	0	525,682	310,095	215,587
4 <b>ADMINISTRATION</b>	540,246	604	0	70,148	0	0	0	0	0	4,662	278,899	185,933
5 <b>TOTAL REVENUES</b>	6,768,088	105,153	562,219	510,169	150,288	51,465	132,298	0	0	4,662	4,010,092	1,241,742



ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	0	0		25,519	0	0	25,519	0	79	0	0	0
1-B ADOPTION ASSISTANCE	0	0	719,135	0	0	0	719,135	0	79	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	151,980	0	0	0	151,980	0	15	0	0	0
1-D COUNSELING - DEPENDENT	0	0			267,774	0	267,774	0	59	0	0	0
1-E COUNSELING - DELINQUENT	0	0			186,910	0	186,910	0	88	0	0	0
1-F DAY CARE	0	0			22,362	0	22,362	0	11	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			93,146	0	93,146	0	7	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			35,534	0	35,534	0	5	0	0	0
1-I HOMEMAKER SERVICE	0	0			1,128	0	1,128	0	14	0	0	0
1-J INTAKE & REFERRAL	270,076	110,154		51,449	0	386	432,065	809	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	257,982	116,155		86,533	453,644	386	914,700	204	78	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	274,971	115,849		66,649	16,730	386	474,585	573	34	0	0	0
1-O SERVICE PLANNING	0	0			0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				904	53,457		54,361	8	165	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	803,029	342,158	871,115	231,054	1,130,685	1,158	3,379,199					
Number of Children receiving only NON-PURCHASED IN-Home Services 161												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	4,546	0	4,546	27	4	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	10,007	0	10,007	64	4	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	26,285	15,270	0	512	92,818	0	134,885	561	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,447	174,055	0	175,502	851	11	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	33,451	18,164	0	1,962	138,759	0	192,336	614	13	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	118,964	0	118,964	511	35	0	0	0
2-G FOSTER FAMILY - DEPENDENT	349,078	146,289	0	136,064	1,027,653	386	1,659,470	20,322	109	0	540	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	9,958	0	9,958	134	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	408,814	179,723	0	139,985	1,576,760	386	2,305,668	23,084	183	0	540	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	53,140	0	53,140	187	19	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,352	4,101	0	228	88,925	0	101,606	439	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	134	221,303	0	221,437	1,138	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	5,002	0	5,002	16	1	0	0	0
3-E YDC SECURE	0	0	0	0	162,330	0	162,330	327	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	8,352	4,101	0	362	530,700	0	543,515	2,107	38	0	0	0
<b>ADMINISTRATION</b>	244,815	75,685	0	276,353	919	482	598,254			58,008	0	0
<b>TOTAL EXPENDITURES</b>	1,465,010	601,667	871,115	647,754	3,239,064	2,026	6,826,636			58,008	540	0
County Indirect Costs = \$ 216,112												

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 25,519	\$ 0	\$ 25,519
Adoption Assistance	719,135	0	719,135
Subsidized Permanent Legal Custodianship	151,980	0	151,980
Counseling	454,684	0	454,684
Day Care	22,362	0	22,362
Day Treatment	128,680	0	128,680
Homemaker Service	1,128	0	1,128
Intake and Referral	432,065	0	432,065
Life Skills	0	0	0
Protective Service - Child Abuse	914,700	0	914,700
Protective Service - General	474,585	0	474,585
Service Planning	0	0	0
Juvenile Act Proceedings	54,361	0	54,361
Alternative Treatment	14,553	0	14,553
Community Residential	310,387	0	310,387
Emergency Shelter	311,300	0	311,300
Foster Family	1,669,428	0	1,669,428
Supervised Independent Living	0	0	0
Juvenile Detention Service	53,140	0	53,140
Residential Service	323,043	0	323,043
Secure Residential Service (Except YDC)	5,002	0	5,002
YDC Secure	162,330	0	162,330
Administration	440,669	157,585	598,254
Combined Total Expense	6,669,051	157,585	6,826,636
Less Non-reimbursables	540	58,008	58,548
Total Net Expense	\$ 6,668,511	\$ 99,577	\$ 6,768,088

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,465,010	\$ 0	\$ 1,465,010
Employee Benefits	601,667	0	601,667
Subsidies	871,115	0	871,115
Operating	467,621	180,133	647,754
Purchased Services	3,261,612	(22,548)	3,239,064
Fixed Assets	2,026	0	2,026
Combined Total Expense	6,669,051	157,585	6,826,636
Less Non-reimbursables	540	58,008	58,548
Total Net Expense	\$ 6,668,511	\$ 99,577	\$ 6,768,088

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
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	4	1	Protective-Service Child Abuse - Operating	\$ 63,533	\$ 23,000	\$ 86,533
	1-M	5		Protective-Service Child Abuse - Purchased Services	\$ 476,644	\$ (23,000)	\$ 453,644
	1-P	4		Juvenile Act Proceedings (Dep.) - Operating	\$ 528	\$ 376	\$ 904
	1-P	5		Juvenile Act Proceedings (Dep.) - Purchased Services	\$ 53,833	\$ (376)	\$ 53,457
	2-E	4		Emergency Shelter (Dep.) - Operating	\$ 2,052	\$ (90)	\$ 1,962
	2-E	5		Emergency Shelter (Dep.) - Purchased Services	\$ 138,669	\$ 90	\$ 138,759
	2-G	4		Foster Family (Dep.) - Operating	\$ 136,802	\$ (738)	\$ 136,064
	2-G	5		Foster Family (Dep.) - Purchased Services	\$ 1,026,915	\$ 738	\$ 1,027,653
					Total Adjustment Amount		\$ -
				To reclassify \$23,376 of expenditures reported in the Purchased Services Object of Expenditure, on the CY-370 Expenditure Report, to the proper Object of Expenditure, which was Operating. In addition, to reclassify \$828 of expenditures reported in the Operating Object of Expenditure, on the CY-370 Expenditure Report, to the proper Object of Expenditure, which was Purchased Services.			
				Title 55 PA. Code, Chapter 3170.95(a)(b)			
CY-370	4	4	2	Administration - Operating	\$ 118,768	\$ 157,585	\$ 276,353
				To increase indirect costs by \$157,585 to reconcile to the County's Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration - Non Reimbursable PS\Sub.	\$ -	\$ 58,008	\$ 58,008
				To increase non-reimbursable expenditures by \$58,008 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

# SECTION 4

## AMENDED FISCAL REPORTS

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	4,500,009
Supplemental Act 148			<u>0</u>
Total State Allocation			4,500,009
State Share (CY348) <sup>2</sup>	\$		3,731,459
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,731,459
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,731,459
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,627,301</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>104,158</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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	66,536	0	11,124	0	0	0	0	0	55,412	55,412	0
02. 90% REIMBURSEMENT	171,755	8,302	11,858	23,439	0	0	0	0	128,156	115,340	12,816
03. 80% REIMBURSEMENT	5,293,469	75,008	933,876	126,849	51,465	124,587	0	0	3,961,684	3,169,347	792,337
04. 60% REIMBURSEMENT	674,897	15,144	75,906	0	0	0	0	3,675	580,172	348,103	232,069
05. 50% REIMBURSEMENT	86,513	0	0	0	0	0	0	0	86,513	43,257	43,256
06. TOTAL NET CHILD WELFARE EXPEND.	6,293,170	98,454	1,052,764	150,288	51,465	124,587	0	3,675	4,811,937	3,731,459	1,080,478

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	148,169	221							147,948	88,769	59,179
08. NON-REIMBURSABLE EXPENDITURES	70,957	0							70,957		70,957

09. TOTAL EXPENDITURES	6,512,296	98,675	1,052,764	150,288	51,465	124,587	0	3,675	5,030,842	3,820,228	1,210,614
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10. TOTAL TITLE IV-D COLLECTIONS 78,911

11. TITLE IV-D Collections for IV-E Children 26,807

12. STATE ACT 148 - line 6 3,731,459

13. STATE ACT 148 ALLOCATION 4,500,009

14. ADJUSTED STATE SHARE (lower of 14 or 15) 3,731,459

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,731,459										
ACT 148 AMOUNT RECEIVED	3,627,301										
ADJUSTMENT TO STATE SHARE	104,158										

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
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
1-A ADOPTION SERVICE	66,536	0	0	11,124	0	0	0	0	0	55,412	55,412	0
1-B ADOPTION ASSISTANCE	770,253	0	317,183	2,415	0	0	0	0	0	450,655	360,524	90,131
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	155,611	0	34,743	0	0	0	0	0	0	120,868	96,694	24,174
1-D COUNSELING - DEPENDENT	433,493	0	0	0	103,729	0	0	0	0	329,764	263,811	65,953
1-E COUNSELING - DELINQUENT	168,315	0	0	6	23,120	0	0	0	0	145,189	116,151	29,038
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	5,748	0	0	0	0	0	0	0	0	5,748	4,598	1,150
1-H DAY TREATMENT - DELINQUENT	25,957	0	0	0	0	0	0	0	0	25,957	20,766	5,191
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	119,608	0	0	19,516	0	0	0	0	0	100,092	80,074	20,018
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	615,706	0	0	62,420	0	0	0	0	0	553,286	442,629	110,657
1-N PROTECTIVE SERVICE - GENERAL	1,255,225	0	0	182,245	0	0	0	0	0	1,072,980	858,384	214,596
1-O SERVICE PLANNING	0	0	0	0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	50,800	0	0	0	0	0	0	0	0	50,800	25,400	25,400
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,667,252	0	351,926	277,726	126,849	0	0	0	0	2,910,751	2,324,443	586,308
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	77,943	4,370	6,827	1,600	0	0	0	0	0	65,146	52,117	13,029
2-D COMMUNITY RESIDENTIAL - DELINQUENT	233,868	0	0	43	0	0	0	0	0	233,825	187,060	46,765
2-E EMERGENCY SHELTER - DEPENDENT	49,685	1,648	9,592	2,266	0	0	0	0	0	36,179	32,561	3,618
2-F EMERGENCY SHELTER - DELINQUENT	122,070	6,654	0	0	23,439	0	0	0	0	91,977	82,779	9,198
2-G FOSTER FAMILY - DEPENDENT	1,408,407	68,268	146,205	179,983	0	51,465	124,587	0	0	837,899	670,319	167,580
2-H FOSTER FAMILY - DELINQUENT	11,422	2,370	0	0	0	0	0	0	0	9,052	7,242	1,810
2-I SUP. INDEPENDENT LIVING - DEPENDENT	11,913	0	0	690	0	0	0	0	0	11,223	8,978	2,245
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,915,308	83,310	162,624	184,582	23,439	51,465	124,587	0	0	1,285,301	1,041,056	244,245
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	35,713	0	0	0	0	0	0	0	0	35,713	17,857	17,856
3-B RESIDENTIAL SERVICE - DEPENDENT	221,913	540	42,987	80	0	0	0	0	0	178,306	106,984	71,322
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	58,114	14,139	0	0	0	0	0	0	0	43,975	26,385	17,590
3-D SECURE RES. SERVICE (EXCEPT YDC)	19,922	0	0	0	0	0	0	0	0	19,922	11,953	7,969
3-E YDC SECURE	148,169	221	0	0	0	0	0	0	0	147,948	88,769	59,179
3-F SUBTOTAL INSTITUTIONAL	483,831	14,900	42,987	80	0	0	0	0	0	425,864	251,948	173,916
4 ADMINISTRATION	374,948	465	0	32,839	0	0	0	0	3,675	337,969	202,781	135,188
5 TOTAL REVENUES	6,441,339	98,675	557,537	495,227	150,288	51,465	124,587	0	3,675	4,959,885	3,820,228	1,139,657

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	17,592	7,707		40,793	33	411	66,536	31	3	0	0	0
1-B ADOPTION ASSISTANCE	0	0	770,253	0	0	0	770,253	0	82	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	155,611	0	0	0	155,611	0	17	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	433,493	0	433,493	0	70	0	0	0
1-E COUNSELING - DELINQUENT	0	0		36	168,279	0	168,315	0	47	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	5,748	0	5,748	0	1	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	25,957	0	25,957	0	3	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	72,324	29,135		17,705	33	411	119,608	857	2	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	225,124	89,706		61,018	236,776	3,082	615,706	229	71	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	635,440	292,524		153,046	162,502	11,713	1,255,225	524	32	0	0	0
1-O SERVICE PLANNING	0	0		0	0	0	0	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	50,800		50,800	0	250	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	950,480	419,072	925,864	272,598	1,083,621	15,617	3,667,252			0	0	0
Number of Children receiving <b>only NON-PURCHASED IN-Home Services</b> 132												
<b>COMMUNITY BASED PLACEMENT</b>												
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	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	6,826	3,301		60	67,756	0	77,943	402	5	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		265	233,603	0	233,868	1,299	17	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	9,052	4,208		761	35,664	0	49,685	179	8	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	122,070	0	122,070	512	26	0	0	0
2-G FOSTER FAMILY - DEPENDENT	273,032	118,395		123,013	889,857	4,110	1,408,407	17,405	76	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	11,422	0	11,422	268	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	2,843	1,403		200	0	0	11,913	596	4	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	291,753	127,307	7,467	124,299	1,360,372	4,110	1,915,308	20,661	138	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		0	35,713	0	35,713	126	6	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0		520	221,393	0	221,913	1,025	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	58,114	0	58,114	343	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	19,922	0	19,922	97	1	0	0	0
3-E YDC. SECURE	0	0		0	148,169	0	148,169	307	3	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	0	0	0	520	483,311	0	483,831	1,898	19	0	0	0
4 <b>ADMINISTRATION</b>	127,056	43,811	0	273,053	1,163	822	445,905			70,957	0	0
5 <b>TOTAL EXPENDITURES</b>	1,369,289	590,190	933,331	670,470	2,928,467	20,549	6,512,296			70,957	0	0
County Indirect Costs = \$ 244,555												



**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 66,536	\$ 0	\$ 66,536
Adoption Assistance	770,253	0	770,253
Subsidized Permanent Legal Custodianship	155,611	0	155,611
Counseling	601,808	0	601,808
Day Care	0	0	0
Day Treatment	31,705	0	31,705
Homemaker Service	0	0	0
Intake and Referral	119,608	0	119,608
Life Skills	0	0	0
Protective Service - Child Abuse	615,706	0	615,706
Protective Service - General	1,255,225	0	1,255,225
Service Planning	0	0	0
Juvenile Act Proceedings	50,800	0	50,800
Alternative Treatment	0	0	0
Community Residential	311,811	0	311,811
Emergency Shelter	171,755	0	171,755
Foster Family	1,419,829	0	1,419,829
Supervised Independent Living	11,913	0	11,913
Juvenile Detention Service	35,713	0	35,713
Residential Service	280,027	0	280,027
Secure Residential Service (Except YDC)	19,922	0	19,922
YDC Secure	148,169	0	148,169
Administration	201,350	244,555	445,905
Combined Total Expense	<u>6,267,741</u>	<u>244,555</u>	<u>6,512,296</u>
Less Non-reimbursables	<u>0</u>	<u>70,957</u>	<u>70,957</u>
Total Net Expense	<u>\$ 6,267,741</u>	<u>\$ 173,598</u>	<u>\$ 6,441,339</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,369,289	\$ 0	\$ 1,369,289
Employee Benefits	590,190	0	590,190
Subsidies	933,331	0	933,331
Operating	425,915	244,555	670,470
Purchased Services	2,928,467	0	2,928,467
Fixed Assets	20,549	0	20,549
Combined Total Expense	<u>6,267,741</u>	<u>244,555</u>	<u>6,512,296</u>
Less Non-reimbursables	<u>0</u>	<u>70,957</u>	<u>70,957</u>
Total Net Expense	<u>\$ 6,267,741</u>	<u>\$ 173,598</u>	<u>\$ 6,441,339</u>

**ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	CY-370 Adjustments			
				Administration - Operating	\$ 28,498	\$ 244,555	\$ 273,053
				To increase indirect costs by \$244,555 to reconcile to the County's Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	2	Administration - Non Reimbursable PS\Sub.	\$ -	\$ 70,957	\$ 70,957
				To increase non-reimbursable expenditures by \$70,957 to properly report indirect costs which exceed the two percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

## SECTION 5

# STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

**STATUS OF PRIOR AUDIT FINDINGS FOR FISCAL YEARS JULY 1, 2008 TO JUNE 30, 2009 AND JULY 1, 2009 TO JUNE 30, 2010.**

Finding No. 1 - Failure to Perform Annual Physical Inventories of Fixed Assets

In our prior engagement report, we cited the Adams County Children and Youth Agency (agency) for failing to perform an annual physical inventory of fixed assets. During our current engagement, we found that, for fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013, and June 30, 2014, while the agency maintained adequate listings of fixed assets, the agency again failed to perform annual physical inventories of fixed assets and failed to issue formal written policy establishing procedures related to the performance, and documentation of, the agency's conduct of annual physical inventories of fixed assets. Therefore, we issued a repeat finding for this noncompliance, as detailed in the Current Engagement Finding and Recommendation section (Section 6) of this report, beginning on page 33.

Finding No. 2 - Failure to Conduct an Annual Time Study

In our prior engagement report, we cited the Adams County Children and Youth Agency (agency) for failing to conduct an annual time study. During our current engagement, we found that the agency did not perform time studies for the 2010-2011, 2011-2012, and 2012-2013 fiscal years. Furthermore, since the agency provided documentation evidencing that time studies were performed beginning with the 2013-2014 fiscal year through the present, therefore, we concluded that the issuance of a repeat finding was not warranted.

## SECTION 6

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

**Finding – Noncompliance – Adams County Children and Youth Agency Failed to Perform Annual Physical Inventories of Fixed Assets**

Condition: As detailed in our Status of Prior Engagement Findings and Recommendations, section (Section 5) of this report, we found during our current engagement that, for fiscal years ended June 30, 2011, June 30, 2012, June 30, 2013 and June 30, 2014, the Adams County Children and Youth Agency (agency) again failed to perform annual physical inventories of fixed assets. The agency did maintain a fixed asset listing for each of the four fiscal years included in the scope of our engagement period; however, they failed to secure ownership of the agency’s fixed assets by verifying the existence of the fixed assets included on the inventory listings through the performance of annual physical inventories.

Criteria: Title 55 Pa. Code, § 3170.77 (f) (4), related to ownership of fixed assets, states: *Ownership Responsibilities.* In accordance with sound business practice, the holder of fixed assets shall:

Perform an annual physical inventory at the end of the funding period/fiscal year by sighting and verifying the inventory listing. Discrepancies shall be documented and kept on file with the invoices, inventory reports, and other papers which are subject to audit.

Cause: Even though the agency was made aware of DHS’ requirements to perform an annual physical inventory of fixed assets and to establish a corresponding written policy during our prior engagement, the agency failed to take appropriate corrective action to ensure full compliance was achieved.

Effect: Agency assets might not have be properly acquired, secured or disposed of in accordance with funding regulations which could lead to lead to loss/misuse of assets.

Recommendation: We recommend that the Adams County Children and Youth Agency perform and document the annual physical inventories of its fixed assets. In addition, the agency should document, through a formal, written policy, the established procedures related to the performance and documentation of the annual physical inventories of fixed assets.

Agency Response: The Adams County Children and Youth Services’ fiscal and clerical staff are scheduled to conduct a physical inventory of fixed assets in August 2016. The fiscal officer has been tracking the fixed assets purchased during the past three years, but needs to do better with the annual inventory count.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Auditor's Conclusion: We will review the results of the physical inventory of fixed assets that the agency is scheduled to conduct in August 2016 and will follow up on whether the agency implemented formal physical inventory procedures during our next regularly scheduled audit.

**SECTION 7**

**CURRENT ENGAGEMENT  
OBSERVATION**



ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

**Observation – Significant Control Deficiencies Exist in DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence to Child Protective Services Law (CPSL) Requirements**

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

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth Department of Human Services’ (DHS) Office of Children, Youth and Families (OCYF) performs reviews of agency employees’, including agency foster parents, adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL, as detailed in Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2015, via Finding 2015-020), the safety of children receiving services from these agencies and their contractors and subcontractors may be at risk.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of DHS’ website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. However, it is DHS’ position that

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements. Furthermore, in correspondence with agency management during the course of audit engagements conducted to date during this operating year, we have found that the agency management staffs of these C&Y agencies are under the assumption that DHS OCYF was licensing all providers and, as a result, there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers, as DHS would be reviewing the certifications during their licensing process. As a consequence of this assumption, neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of employees and volunteers of contracted in-home preventative service providers, thus, putting the safety of the children receiving in-home preventative type services at great risk.

ADAMS COUNTY CHILDREN AND YOUTH AGENCY  
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