

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

Clarion County Children and Youth Agency

January 2018



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 Clarion County
330 Main St. Room 200
Clarion, PA 16214

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 Clarion County Children and Youth Agency, legally known as Clarion County Children and Youth Services, (agency) for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 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 residing within the County and to determine the County's compliance¹ with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards.

We performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2013-2014 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to executed key contract terms, before these invoices were approved for payment. Specifically, as detailed in Finding No. 1 in this report, for submitted In-Home Purchased Services invoices

selected for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that the services corresponding to the fees charged on the submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$1,746,964 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$4,992,492 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2011, 2012, 2013, and 2014, and included in the agency's respective general ledgers, were valid because the agency did not provide sufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, and 2014, we cannot attest that services corresponding to the \$1,746,964 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services, were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

Despite the matter described in the third paragraph on the previous page, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the third paragraph, and our assurance provided is limited by that matter.

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

- **For the 2010-2011 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$14,537. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$8,722. The one adjustment is detailed in our amended fiscal reports for fiscal year 2010-2011, as included in Section 1 of this report.
- **For the 2011-2012 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$4,487. 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 \$1,582, as detailed on this report. While our adjustment resulted in a net increase of \$4,487 in expenditures for the agency for said fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation as detailed in Section 2 of this report. The one adjustment is detailed in our amended fiscal reports for fiscal year 2011-2012, as included in Section 2 of this report.

- **For the 2012-2013 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 \$21,708. 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 \$14,274. Both adjustments are detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 3 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$86,353, increasing non-reimbursable expenditures by \$12,544. Based on the application of the state participation rates, the three adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$38,659. All three adjustments are detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 4 of this report.

We also identified the following areas of non-compliance, as detailed in Section 5 of this report:

Finding No. 1 – The Clarion County Children and Youth Services Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Paid

Finding No. 2 – The Clarion County Children and Youth Services Agency Failed to Execute Written Contracts with Two In-Home Service Providers

Finally, we included the following current engagement observation, as detailed in Section 6 of this report:

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

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on December 18, 2017.

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

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

Sincerely,



Eugene A. DePasquale
Auditor General

January 3, 2018

Endnote

¹ 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 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 the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in 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 the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Clarion County Children and Youth Agency provided in-home and placement services to 744 children residing within the County during the 2014-2015 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). 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

**CLARION 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 ¹		\$ 1,683,791
Supplemental Act 148		<u>0</u>
Total State Allocation		1,683,791
State Share (CY348) ²	\$ 1,586,782	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 1,586,782
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 1,586,782
Actual Act 148 Revenues Received ⁴		<u>1,578,060</u>
Net Amount Due County/(State) ⁵		<u>\$ 8,722</u>

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

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

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

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

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

CLARION 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	17,282	200	2,540	0	0	0	0	0	14,542	14,542	0
02. 90% REIMBURSEMENT	101,547	0	851	25,163	0	0	0	0	75,533	67,980	7,553
03. 80% REIMBURSEMENT	1,948,942	85,229	282,903	1,326	0	0	0	0	1,579,484	1,263,588	315,896
04. 60% REIMBURSEMENT	524,398	37,694	39,347	0	41,275	19,782	0	1,305	384,995	230,997	153,998
05. 50% REIMBURSEMENT	19,350	0	0	0	0	0	0	0	19,350	9,675	9,675
06. TOTAL NET CHILD WELFARE EXPEND.	2,611,519	123,123	325,641	26,489	41,275	19,782	0	1,305	2,073,904	1,586,782	487,122

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
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09. TOTAL EXPENDITURES	2,611,519	123,123	325,641	26,489	41,275	19,782	0	1,305	2,073,904	1,586,782	487,122
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 77,067

13. TITLE IV-D Collections for IV-E Children 13,060

14. STATE ACT 148 - line 6 1,586,782

15. STATE ACT 148 ALLOCATION 1,683,791

16. ADJUSTED STATE SHARE (lower of 14 or 15) 1,586,782

INVOICE	
AMENDED STATE SHARE (ACT 148)	1,586,782
ACT 148 AMOUNT RECEIVED	1,578,060
ADJUSTMENT TO STATE SHARE	8,722

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	56,120	3,210	10

CLARION 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
IN-HOME												
1-A ADOPTION SERVICE	17,282	200		2,540						14,542	14,542	0
1-B ADOPTION ASSISTANCE	123,732	0	66,516							57,216	45,773	11,443
1-C COUNSELING - DEPENDENT	134,690	50,427								84,263	67,410	16,853
1-D COUNSELING - DELINQUENT	44,247	0								44,247	35,398	8,849
1-E DAY CARE	0	0								0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-G DAY TREATMENT - DELINQUENT	14,294	0								14,294	11,435	2,859
1-H HOMEMAKER SERVICE	0	0								0	0	0
1-I INTAKE & REFERRAL	2,216	0		355						1,861	1,489	372
1-J LIFE SKILLS - DEPENDENT	8,549	0		1,292						7,257	5,806	1,451
1-K LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	123,333	0		18,607						104,726	83,781	20,945
1-M PROTECTIVE SERVICE - GENERAL	790,693	0		76,154	1,326					713,213	570,570	142,643
1-N SERVICE PLANNING	37,059	0		5,573						31,486	25,189	6,297
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	19,350	0								19,350	9,675	9,675
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
1-Q SUBTOTAL IN-HOME	1,315,445	50,627	66,516	104,521	1,326	0	0	0	0	1,092,455	871,068	221,387
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	28,810	125		729						27,956	22,365	5,591
2-D COMMUNITY RESIDENTIAL - DELINQUENT	171,351	18,958								152,393	121,914	30,479
2-E EMERGENCY SHELTER - DEPENDENT	30,395	0		851	7,410					22,134	19,921	2,213
2-F EMERGENCY SHELTER - DELINQUENT	71,152	0			17,753					53,399	48,059	5,340
2-G FOSTER FAMILY - DEPENDENT	448,548	15,719		47,037						319,152	255,322	63,830
2-H FOSTER FAMILY - DELINQUENT	0	0								0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	21,420	0								21,420	17,136	4,284
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
2-K SUBTOTAL CBP	771,676	34,802	66,640	48,617	25,163	0	0	0	0	596,454	484,717	111,737
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0								0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	92,629	15,589		10,865						66,175	39,705	26,470
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	217,539	22,105				41,275	19,782			134,377	80,626	53,751
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0								0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SERVICE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	310,168	37,694	0	10,865	0	41,275	19,782	0	0	200,552	120,331	80,221
4 ADMINISTRATION	214,230	0		28,482		0			1,305	184,443	110,666	73,777
5 TOTAL REVENUES	2,611,519	123,123	133,156	192,485	26,489	41,275	19,782	0	1,305	2,073,904	1,586,782	487,122

CLARION 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										Program Income related to all Non- Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	OPERATING SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	4,532	3,147		9,603	0	0	17,282	9	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	123,732	0	0	0	123,732	2	18	0	0	0
1-C COUNSELING - DEPENDENT	0	0	134,690	0	134,690	0	134,690	13	261	0	0	0
1-D COUNSELING - DELINQUENT	0	0	0	0	44,247	0	44,247	0	41	0	0	0
1-E DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	21	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0	0	0	14,294	0	14,294	0	21	0	0	0
1-H HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-I INTAKE & REFERRAL	830	687	0	699	0	0	2,216	649	0	0	0	0
1-J LIFE SKILLS - DEPENDENT	4,094	3,555	0	900	0	0	8,549	174	2	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	67,883	23,947	0	30,953	550	0	123,333	170	14	0	0	0
1-M PROTECTIVE SERVICE - GENERAL	265,085	152,544	0	115,457	257,607	0	790,693	1,168	1,661	0	0	0
1-N SERVICE PLANNING	17,856	13,155	0	6,048	0	0	37,059	1,659	74	0	0	0
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	19,350	49	49	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-Q SUBTOTAL IN-HOME	360,280	197,035	123,732	163,660	470,738	0	1,315,445	0	0	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											1,677
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,184	1,528	0	1,113	23,985	0	28,810	135	1	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	171,351	0	171,351	10	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	1,198	1,003	0	4,817	23,377	0	30,395	355	20	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	210	70,942	0	71,152	478	25	0	0	0
2-G FOSTER FAMILY - DEPENDENT	118,710	70,542	56,120	70,001	133,175	0	448,548	3,658	17	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	21,420	0	21,420	182	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	122,092	73,073	56,120	76,141	444,250	0	771,676	6,139	74	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	36,322	23,858	0	11,649	20,800	0	92,629	112	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	120	217,419	0	217,539	796	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-G SUBTOTAL INSTITUTIONAL	36,322	23,858	0	11,769	238,219	0	310,168	908	11	0	0	0
ADMINISTRATION	56,987	31,174	0	119,210	6,859	0	214,230	0	0	0	0	0
TOTAL EXPENDITURES	575,681	325,140	179,852	370,780	1,160,066	0	2,611,519	0	0	0	0	0
	County Indirect Costs = \$											59,081

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 17,282	\$ 0	\$ 17,282
Adoption Assistance	123,732	0	123,732
Counseling	178,937	0	178,937
Day Care	0	0	0
Day Treatment	14,294	0	14,294
Homemaker Service	0	0	0
Intake and Referral	2,216	0	2,216
Life Skills	8,549	0	8,549
Protective Service - Child Abuse	123,333	0	123,333
Protective Service - General	790,693	0	790,693
Service Planning	37,059	0	37,059
Juvenile Act Proceedings	19,350	0	19,350
Alternative Treatment	0	0	0
Community Residential	200,161	0	200,161
Emergency Shelter	101,547	0	101,547
Foster Family	448,548	0	448,548
Supervised Independent Living	21,420	0	21,420
Juvenile Detention Service	0	0	0
Residential Service	310,168	0	310,168
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	199,693	14,537	214,230
Combined Total Expense	<u>2,596,982</u>	<u>14,537</u>	<u>2,611,519</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,596,982</u>	<u>\$ 14,537</u>	<u>\$ 2,611,519</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 575,681	\$ 0	\$ 575,681
Employee Benefits	325,140	0	325,140
Subsidies	179,852	0	179,852
Operating	356,243	14,537	370,780
Purchased Services	1,160,066	0	1,160,066
Fixed Assets	0	0	0
Combined Total Expense	<u>2,596,982</u>	<u>14,537</u>	<u>2,611,519</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,596,982</u>	<u>\$ 14,537</u>	<u>\$ 2,611,519</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration-Operating</p> <p>To increase Operating expenditures by \$14,537 reconcile to the County Cost Allocation Plan and properly report indirect costs.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 104,673	\$ 14,537	\$ 119,210

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**CLARION 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 ¹	\$	1,740,714
Supplemental Act 148		<u>0</u>
Total State Allocation		1,740,714
State Share (CY348) ²	\$	1,742,296
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,742,296
Less: Expenditures in Excess of the Approved State Allocation		<u>1,582</u>
Final Net State Share Payable ³	\$	1,740,714
Actual Act 148 Revenues Received ⁴		<u>1,740,714</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

⁵ No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$1,582, as detailed on this report. While our adjustments resulted in a net increase of \$4,487 in expenditures for the agency for said fiscal year, as detailed in this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

CLARION 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	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	31,442	400	2,460	0	0	0	0	0	28,582	28,582	0
02. 90% REIMBURSEMENT	78,562	0	1,808	22,108	0	0	0	0	54,646	49,181	5,465
03. 80% REIMBURSEMENT	1,944,372	76,432	210,829	5,138	0	0	0	0	1,651,973	1,321,578	330,395
04. 60% REIMBURSEMENT	680,608	42,556	18,105	0	41,275	19,782	0	2,229	556,661	333,997	222,664
05. 50% REIMBURSEMENT	18,134	218	0	0	0	0	0	0	17,916	8,958	8,958
06. TOTAL NET CHILD WELFARE EXPEND.	2,753,118	119,606	233,202	27,246	41,275	19,782	0	2,229	2,309,778	1,742,296	567,482

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	2,753,118	119,606	233,202	27,246	41,275	19,782	0	2,229	2,309,778	1,742,296	567,482
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10. TOTAL TITLE IV-D COLLECTIONS 70,680

11. TITLE IV-D Collections for IV-E Children 5,293

12. STATE ACT 148 - line 6 1,742,296

13. STATE ACT 148 ALLOCATION 1,740,714

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,740,714

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,742,296										
ACT 148 AMOUNT RECEIVED	1,740,714										
ADJUSTMENT TO STATE SHARE	1,582										

CLARION 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
IN-HOME												
1-A ADOPTION SERVICE	31,442	400		2,460						28,582	28,582	0
1-B ADOPTION ASSISTANCE	141,997	0	70,897	0						71,100	56,880	14,220
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	54,870	0	0	0						54,870	43,896	10,974
1-D COUNSELING - DEPENDENT	109,696	45,501	0	0	0	0	0	0	0	64,195	51,356	12,839
1-E COUNSELING - DELINQUENT	8,859	0	0	0	0	0	0	0	0	8,859	7,087	1,772
1-F DAY CARE	1,261	0	0	0	0	0	0	0	0	1,261	1,009	252
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	13,027	7,183	0	0	0	0	0	0	0	5,844	4,675	1,169
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	21,207	0	0	1,864	0	0	0	0	0	19,343	15,474	3,869
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	222,170	0	0	18,898	0	0	0	0	0	203,272	162,618	40,654
1-N PROTECTIVE SERVICE - GENERAL	878,800	0	0	48,070	5,138	0	0	0	0	825,592	660,474	165,118
1-O SERVICE PLANNING	61,352	0	0	5,398	0	0	0	0	0	55,954	44,763	11,191
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	14,700	0	0	0	0	0	0	0	0	14,700	7,350	7,350
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,559,381	53,084	70,897	76,690	5,138	0	0	0	0	1,353,572	1,084,164	269,408

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	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	31,222	856	0	163	0	0	0	0	0	30,203	24,162	6,041
2-D COMMUNITY RESIDENTIAL - DELINQUENT	84,719	1,336	0	0	0	0	0	0	0	83,383	66,706	16,677
2-E EMERGENCY SHELTER - DEPENDENT	50,223	0	0	1,808	10,496	0	0	0	0	37,919	34,127	3,792
2-F EMERGENCY SHELTER - DELINQUENT	28,339	0	0	0	0	0	0	0	0	28,339	15,054	13,285
2-G FOSTER FAMILY - DEPENDENT	315,192	21,556	40,812	24,727	11,612	0	0	0	0	228,097	182,478	45,619
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	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	509,695	23,748	40,812	26,698	22,108	0	0	0	0	396,329	322,527	73,802

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	3,434	218	0	0	0	0	0	0	0	3,216	1,608	1,608
3-B RESIDENTIAL SERVICE - DEPENDENT	38,140	8,664	0	1,485	0	0	0	0	0	27,991	16,795	11,196
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	444,814	30,467	0	24	0	41,275	19,782	0	0	353,266	211,960	141,306
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	486,388	39,349	0	1,509	0	41,275	19,782	0	0	384,473	230,363	154,110
4 ADMINISTRATION	197,654	3,425	0	16,596	0	0	0	0	2,229	175,404	105,242	70,162
5 TOTAL REVENUES	2,753,118	119,606	111,709	121,493	27,246	41,275	19,782	0	2,229	2,309,778	1,742,296	567,482

CLARION 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
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	13,405	8,995		4,705	4,156	181	31,442	46	5	0	0	0
1-B ADOPTION ASSISTANCE	0	0	141,997	0	0	0	141,997	2	22	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	54,870	0	0	0	54,870	0	6	0	0	0
1-D COUNSELING - DEPENDENT	0	0			109,696	0	109,696	0	143	0	0	0
1-E COUNSELING - DELINQUENT	0	0			8,859	0	8,859	0	41	0	0	0
1-F DAY CARE	0	0			1,261	0	1,261	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			13,027	0	13,027	0	23	0	0	0
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	10,259	7,634		3,121	0	193	21,207	848	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	125,064	53,266		34,817	7,609	1,414	222,170	152	8	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	285,060	148,584		112,930	327,322	4,904	878,800	1,192	1,900	0	0	0
1-O SERVICE PLANNING	31,560	21,148		8,158	0	486	61,352	2,127	13	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					14,700		14,700	37	37	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	465,348	239,627	196,867	163,731	486,630	7,178	1,559,381			0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
									2,166			319
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	978	417		518	29,288	21	31,222	236	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		0	84,719	0	84,719	580	5	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	8,797	6,085		6,299	28,903	139	50,223	391	21	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	28,339	0	28,339	195	12	0	0	0
2-G FOSTER FAMILY - DEPENDENT	92,581	50,395		57,640	113,112	1,464	315,192	3,669	22	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K SUBTOTAL CBP	102,356	56,897	0	64,457	284,361	1,624	509,695	5,071	66	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	3,434	0	3,434	13	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,370	5,570		2,982	21,072	146	38,140	156	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		397	444,417	0	444,814	1,897	11	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0		0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	8,370	5,570	0	3,379	468,923	146	486,388	2,046	13	0	0	0
ADMINISTRATION	54,195	29,379	0	108,926	4,588	566	197,654			0	0	0
TOTAL EXPENDITURES	630,269	331,473	196,867	340,493	1,244,502	9,514	2,753,118			0	0	0
	County Indirect Costs = \$ 40,411											

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 31,442	\$ 0	\$ 31,442
Adoption Assistance	141,997	0	141,997
Subsidized Permanent Legal Custodianship	54,870	0	54,870
Counseling	118,555	0	118,555
Day Care	1,261	0	1,261
Day Treatment	13,027	0	13,027
Homemaker Service	0	0	0
Intake and Referral	21,207	0	21,207
Life Skills	0	0	0
Protective Service - Child Abuse	222,170	0	222,170
Protective Service - General	878,800	0	878,800
Service Planning	61,352	0	61,352
Juvenile Act Proceedings	14,700	0	14,700
Alternative Treatment	0	0	0
Community Residential	115,941	0	115,941
Emergency Shelter	78,562	0	78,562
Foster Family	315,192	0	315,192
Supervised Independent Living	0	0	0
Juvenile Detention Service	3,434	0	3,434
Residential Service	482,954	0	482,954
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	193,167	4,487	197,654
Combined Total Expense	<u>2,748,631</u>	<u>4,487</u>	<u>2,753,118</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,748,631</u>	<u>\$ 4,487</u>	<u>\$ 2,753,118</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 630,269	\$ 0	\$ 630,269
Employee Benefits	331,473	0	331,473
Subsidies	196,867	0	196,867
Operating	336,006	4,487	340,493
Purchased Services	1,244,502	0	1,244,502
Fixed Assets	9,514	0	9,514
Combined Total Expense	<u>2,748,631</u>	<u>4,487</u>	<u>2,753,118</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,748,631</u>	<u>\$ 4,487</u>	<u>\$ 2,753,118</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration-Operating</p> <p>To increase Operating expenditures by \$4,487 reconcile to the County Cost Allocation Plan and properly report indirect costs.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 104,439	\$ 4,487	\$ 108,926

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**CLARION 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 ¹		\$	1,764,954
Supplemental Act 148			<u>0</u>
Total State Allocation			1,764,954
State Share (CY348) ²	\$		1,667,797
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,667,797
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,667,797
Actual Act 148 Revenues Received ⁴			<u>1,653,523</u>
Net Amount Due County/(State) ⁵		\$	<u><u>14,274</u></u>

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

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

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

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

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

CLARION 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	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	29,998	800	2,427	0	0	0	0	0	26,771	26,771	0
02. 90% REIMBURSEMENT	102,247	0	3,933	25,519	0	0	0	0	72,795	65,516	7,279
03. 80% REIMBURSEMENT	1,899,915	111,927	225,864	1,727	0	0	0	0	1,560,397	1,248,317	312,080
04. 60% REIMBURSEMENT	630,313	11,854	23,350	0	41,275	19,782	0	2,037	532,015	319,209	212,806
05. 50% REIMBURSEMENT	15,968	0	0	0	0	0	0	0	15,968	7,984	7,984
06. TOTAL NET CHILD WELFARE EXPEND.	2,678,441	124,581	255,574	27,246	41,275	19,782	0	2,037	2,207,946	1,667,797	540,149

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	2,678,441	124,581	255,574	27,246	41,275	19,782	0	2,037	2,207,946	1,667,797	540,149
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- 10. TOTAL TITLE IV-D COLLECTIONS 40,181
- 11. TITLE IV-D Collections for IV-E Children 2,925
- 12. STATE ACT 148 - line 6 1,667,797
- 13. STATE ACT 148 ALLOCATION 1,764,954
- 14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,667,797

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,667,797										
ACT 148 AMOUNT RECEIVED	1,653,523										
ADJUSTMENT TO STATE SHARE	14,274										

CLARION COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 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
IN-HOME												
I-A ADOPTION SERVICE	29,998	800		2,427						26,771	26,771	0
I-B ADOPTION ASSISTANCE	156,540	0	75,040							81,500	65,200	16,300
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	49,789	0	524							49,265	39,412	9,853
I-D COUNSELING - DEPENDENT	117,668	69,000								48,668	38,934	9,734
I-E COUNSELING - DELINQUENT	11,549	0								11,549	9,239	2,310
I-F DAY CARE	2,496	0								2,496	1,997	499
I-G DAY TREATMENT - DEPENDENT		0								0	0	0
I-H DAY TREATMENT - DELINQUENT	3,147	1,442								1,705	1,364	341
I-I HOMEMAKER SERVICE	15,000	0								15,000	12,000	3,000
I-J INTAKE & REFERRAL	7,808	0		938						6,870	5,496	1,374
I-K LIFE SKILLS - DEPENDENT	0	0								0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0								0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	186,089	0		23,691						162,398	129,918	32,480
I-N PROTECTIVE SERVICE - GENERAL	859,459	0		67,996	1,727					789,736	631,789	157,947
I-O SERVICE PLANNING	35,947	0		3,277						32,670	26,136	6,534
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	15,968	0								15,968	7,984	7,984
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0								0	0	0
I-R SUBTOTAL IN-HOME	1,491,458	71,242	75,564	98,329	1,727	0	0	0	0	1,244,596	996,240	248,356

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0						0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	21,856	1,299	0	237						20,320	16,256	4,064
2-D COMMUNITY RESIDENTIAL - DELINQUENT	48,282	3,913	0							44,369	35,495	8,874
2-E EMERGENCY SHELTER - DEPENDENT	50,911	0	0	3,933	9,336	0	0	0	0	37,642	33,878	3,764
2-F EMERGENCY SHELTER - DELINQUENT	51,336	0	0	0	16,183	0	0	0	0	35,153	31,638	3,515
2-G FOSTER FAMILY - DEPENDENT	327,590	32,537	30,171	23,990						240,892	192,714	48,178
2-H FOSTER FAMILY - DELINQUENT	9,625	1,749	0	0						7,876	6,301	1,575
2-I SUP. INDEPENDENT LIVING - DEPENDENT	47,070	1,987	0	0						45,083	36,066	9,017
2-J SUP. INDEPENDENT LIVING - DELINQUENT	556,670	41,485	30,171	28,160	25,519	0	0	0	0	431,335	352,348	78,987
2-K SUBTOTAL CBP	1,844,673	112,711	105,735	149,839	27,246	41,275	19,782	0	2,037	1,590,554	95,432	63,622

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	7,026	0	0	895						6,131	3,679	2,452
3-B RESIDENTIAL SERVICE - DEPENDENT	438,614	10,727	0	0		41,275	19,782	0	0	366,830	220,098	146,732
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0						0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0						0	0	0
3-E YDC SECURE	445,640	10,727	0	895	0	41,275	19,782	0	0	372,961	223,777	149,184
3-F SUBTOTAL INSTITUTIONAL	1,844,673	112,711	105,735	149,839	27,246	41,275	19,782	0	2,037	1,590,554	95,432	63,622
4 ADMINISTRATION	2,678,441	124,581	105,735	149,839	27,246	41,275	19,782	0	2,037	2,207,946	1,667,797	540,149
5 TOTAL REVENUES												

CLARION 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	EMPLOYEE BENEFITS	OPERATING SUBSIDIES	OPERATING SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	10,271	6,414	156,540	3,281	10,032	0	29,998	14	9	0	0	0
1-B ADOPTION ASSISTANCE	0	0	49,789	0	0	0	156,540	1	24	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	49,789	0	0	0	49,789	0	10	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	117,668	0	117,668	0	170	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	11,549	0	11,549	0	48	0	0	0
1-F DAY CARE	0	0	0	0	2,496	0	2,496	5	5	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	15,000	0	15,000	7	23	0	0	0
1-J INTAKE & REFERRAL	4,496	2,328	984	0	0	0	7,808	965	0	0	0	0
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	112,051	42,435	29,438	29,438	2,165	0	186,089	153	4	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	291,642	160,635	70,804	70,804	336,378	0	859,459	759	1,290	0	0	0
1-O SERVICE PLANNING	12,403	6,966	6,578	6,578	10,000	0	35,947	2,145	15	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	15,968	40	40	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	430,863	218,778	206,329	111,085	524,403	0	1,491,458	1,491	0	0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,112												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	904	332	0	572	20,048	0	21,856	125	3	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	48,282	0	48,282	303	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	13,661	7,092	0	9,276	20,882	0	50,911	437	22	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	51,336	0	51,336	388	19	0	0	0
2-G FOSTER FAMILY - DEPENDENT	90,901	56,249	0	67,705	112,735	0	327,590	4,121	33	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	9,625	0	9,625	77	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	47,070	0	47,070	376	3	0	0	0
2-K SUBTOTAL CBP	105,466	63,673	0	77,553	309,978	0	556,670	5,827	87	0	0	0
Number of Children at IMMEDIATE RISK 214												
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,942	1,494	0	1,590	0	0	7,026	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	438,614	0	438,614	1,625	12	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	3,942	1,494	0	1,590	438,614	0	445,640	1,625	12	0	0	0
4 ADMINISTRATION	55,591	32,097	0	93,646	3,339	0	184,673	0	0	0	0	0
5 TOTAL EXPENDITURES	595,862	316,042	206,329	283,874	1,276,334	0	2,678,441	0	0	0	0	0
County Indirect Costs = \$ 52,683												

**CLARION COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 29,942	\$ 56	\$ 29,998
Adoption Assistance	156,540	0	156,540
Subsidized Permanent Legal Custodianship	49,789	0	49,789
Counseling	129,217	0	129,217
Day Care	2,496	0	2,496
Day Treatment	3,147	0	3,147
Homemaker Service	15,000	0	15,000
Intake and Referral	7,746	62	7,808
Life Skills	0	0	0
Protective Service - Child Abuse	184,818	1,271	186,089
Protective Service - General	856,046	3,413	859,459
Service Planning	35,530	417	35,947
Juvenile Act Proceedings	15,968	0	15,968
Alternative Treatment	0	0	0
Community Residential	70,105	33	70,138
Emergency Shelter	102,122	125	102,247
Foster Family	326,851	739	327,590
Supervised Independent Living	56,695	0	56,695
Juvenile Detention Service	0	0	0
Residential Service	443,683	1,957	445,640
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	171,038	13,635	184,673
Combined Total Expense	<u>2,656,733</u>	<u>21,708</u>	<u>2,678,441</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,656,733</u>	<u>\$ 21,708</u>	<u>\$ 2,678,441</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 595,862	\$ 0	\$ 595,862
Employee Benefits	316,042	0	316,042
Subsidies	206,329	0	206,329
Operating	264,051	19,823	283,874
Purchased Services	1,274,449	1,885	1,276,334
Fixed Assets	0	0	0
Combined Total Expense	<u>2,656,733</u>	<u>21,708</u>	<u>2,678,441</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 2,656,733</u>	<u>\$ 21,708</u>	<u>\$ 2,678,441</u>

**CLARION 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	1-A	4	1	CY-370 ADJUSTMENTS			
				Adoption Services - Operating	\$ 3,225	\$ 56	\$ 3,281
				Intake and Referral - Operating	\$ 922	\$ 62	\$ 984
				Protective Service - Child Abuse - Operating	\$ 28,167	\$ 1,271	\$ 29,438
				Protective Service- General - Operating	\$ 67,391	\$ 3,413	\$ 70,804
				Service Planning - Operating	\$ 6,161	\$ 417	\$ 6,578
				Community Residential - Dependent - Operating	\$ 539	\$ 33	\$ 572
				Emergency Shelter - Dependent - Operating	\$ 9,151	\$ 125	\$ 9,276
				Foster Family - Dependent - Operating	\$ 66,966	\$ 739	\$ 67,705
				Residential Service - Dependent - Operating	\$ 1,518	\$ 72	\$ 1,590
				Administration - Operating	\$ 80,011	\$ 391	\$ 80,402
				Res.Serv.Delinquent (Except YDC)-Purchase Services	\$ 436,729	\$ 1,885	\$ 438,614
				Total Adjustment		<u>\$ 8,464</u>	
			To increase expenditures by \$8,464 to include fiscal year end adjustments which were not included on the agency submitted fiscal reports used by the State Department of Human Services to determine the agency's Act 148 payments.				
			Title 55 PA Code, Chapter 3170.49(a)(b)				
CY-370	4	4	2	Administration-Operating	\$ 80,402	\$ 13,244	\$ 93,646
				To increase Operating expenditures by \$13,244 reconcile to the County Cost Allocation Plan and properly report indirect costs.			
				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

**CLARION 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 ¹		\$	1,834,955
Supplemental Act 148			<u>0</u>
Total State Allocation			1,834,955
State Share (CY348) ²	\$		1,738,366
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,738,366
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,738,366
Actual Act 148 Revenues Received ⁴			<u>1,699,707</u>
Net Amount Due County/(State) ⁵		\$	<u>38,659</u>

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

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

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

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

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

CLARION 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	44,255	0	5,997	0	0	0	0	0	38,258	38,258	0
02. 90% REIMBURSEMENT	74,578	0	5,162	25,594	0	0	0	0	43,822	39,440	4,382
03. 80% REIMBURSEMENT	2,202,161	117,132	340,995	1,651	0	0	0	0	1,742,383	1,393,905	348,478
04. 60% REIMBURSEMENT	544,158	19,311	35,576	0	41,275	18,629	0	1,805	427,562	256,538	171,024
05. 50% REIMBURSEMENT	20,450	0	0	0	0	0	0	0	20,450	10,225	10,225
06. TOTAL NET CHILD WELFARE EXPEND.	2,885,602	136,443	387,730	27,245	41,275	18,629	0	1,805	2,272,475	1,738,366	534,109

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	12,544	0							12,544		12,544

09. TOTAL EXPENDITURES	2,898,146	136,443	387,730	27,245	41,275	18,629	0	1,805	2,285,019	1,738,366	546,653
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10. TOTAL TITLE IV-D COLLECTIONS 84,973

11. TITLE IV-D Collections for IV-E Children 14,614

12. STATE ACT 148 - line 6 1,738,366

13. STATE ACT 148 ALLOCATION 1,834,955

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,738,366

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,738,366										
ACT 148 AMOUNT RECEIVED	1,699,707										
ADJUSTMENT TO STATE SHARE	38,659										

CLARION 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
		TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME													
1-A	ADOPTION SERVICE	44,255	0		5,997	0			0	0	38,258	38,258	0
1-B	ADOPTION ASSISTANCE	145,357	0	54,779	0				0	0	90,578	72,462	18,116
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	44,628	0	4,313	0				0	0	40,315	32,252	8,063
1-D	COUNSELING - DEPENDENT	128,711	50,662		0	0	0	0	0	0	78,049	62,439	15,610
1-E	COUNSELING - DELINQUENT	14,310	1,720		0	0	0	0	0	0	12,590	10,072	2,518
1-F	DAY CARE	15,145	0		0	0	0	0	0	0	15,145	12,116	3,029
1-G	DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H	DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I	HOMEMAKER SERVICE	30,000	0		0	0	0	0	0	0	30,000	24,000	6,000
1-J	INTAKE & REFERRAL	19,791	0		3,845	0	0	0	0	0	15,946	12,757	3,189
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	202,702	0		38,408	0	0		0	0	164,294	131,435	32,859
1-N	PROTECTIVE SERVICE - GENERAL	727,467	0		87,662	1,651	0		0	0	638,154	510,523	127,631
1-O	SERVICE PLANNING	109,599	0		6,210	0	0	0	0	0	103,389	82,711	20,678
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	20,450	0		0	0	0	0	0	0	20,450	10,225	10,225
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	1,502,415	52,382	59,092	142,122	1,651	0	0	0	0	1,247,168	999,250	247,918
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	63,229	4,593		712						57,924	46,339	11,585
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	101,370	6,242								95,128	76,102	19,026
2-E	EMERGENCY SHELTER - DEPENDENT	50,965	0		5,162	12,305	0	0	0	0	33,498	30,148	3,350
2-F	EMERGENCY SHELTER - DELINQUENT	23,613	0		0	13,289	0	0	0	0	10,324	9,292	1,032
2-G	FOSTER FAMILY - DEPENDENT	597,208	53,915	79,405	65,661						398,227	318,582	79,645
2-H	FOSTER FAMILY - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-J	SUP. INDEPENDENT LIVING - DELINQUENT	2,644	0		0	0	0	0	0	0	2,644	2,115	529
2-K	SUBTOTAL CBP	839,029	64,750	79,405	71,535	25,594	0	0	0	0	597,745	482,578	115,167
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	7,692	267		1,504						5,921	3,553	2,368
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	325,331	18,234		0	41,275	18,629	0	0	0	247,193	148,316	98,877
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0		0						0	0	0
3-E	YDC SECURE	0	0		0						0	0	0
3-F	SUBTOTAL INSTITUTIONAL	333,023	18,501	0	1,504	0	41,275	18,629	0	0	253,114	151,869	101,245
4	ADMINISTRATION	211,135	810		34,072		0	0	0	1,805	174,448	104,669	69,779
5	TOTAL REVENUES	2,885,602	136,443	138,497	249,233	27,245	41,275	18,629	0	1,805	2,272,475	1,738,366	534,109

CLARION 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										Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable		
	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.						Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME	17,257	10,369	4,537	12,092	0	44,255	25	16	0	0	0	0					
1-A ADOPTION SERVICE	0	0	145,357	0	0	145,357	0	23	0	0	0	0					
1-B ADOPTION ASSISTANCE	0	0	44,628	0	0	44,628	6	12	0	0	0	0					
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	0	0	128,711	0	0	128,711	1	212	0	0	0	0					
1-D COUNSELING - DEPENDENT	0	0	14,310	0	0	14,310	0	67	0	0	0	0					
1-E COUNSELING - DELINQUENT	0	0	15,145	0	0	15,145	8	10	0	0	0	0					
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0					
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0					
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0					
1-I HOMEMAKER SERVICE	0	0	30,000	0	0	30,000	83	71	0	0	0	0					
1-J INTAKE & REFERRAL	9,756	7,570	2,465	0	0	19,791	1,579	0	0	0	0	0					
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	97	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	113,753	47,068	38,247	3,634	0	202,702	206	4	0	0	0	0					
1-N PROTECTIVE SERVICE - GENERAL	250,096	131,143	75,433	270,795	0	727,467	1,254	1,529	0	0	0	0					
1-O SERVICE PLANNING	15,549	8,256	8,510	77,284	0	109,599	2,127	77	0	0	0	0					
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	20,450	0	20,450	47	47	0	0	0	0					
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0					
1-R SUBTOTAL IN-HOME	406,411	204,406	189,985	129,192	572,421	1,502,415	0	0	0	0	0	0					
Number of Children receiving only NON-PURCHASED IN-Home Services 2,123																	
COMMUNITY BASED PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0					
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	2,018	1,153	638	59,420	0	63,229	436	3	0	0	0	0					
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	101,370	0	101,370	775	12	0	0	0	0					
2-E EMERGENCY SHELTER - DEPENDENT	11,672	7,595	8,390	23,308	0	50,965	555	22	0	0	0	0					
2-F EMERGENCY SHELTER - DELINQUENT	0	0	217	23,396	0	23,613	162	9	0	0	0	0					
2-G FOSTER FAMILY - DEPENDENT	141,140	77,775	176,615	201,678	0	597,208	7,024	30	0	0	0	0					
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0					
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0					
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	2,644	0	2,644	25	1	0	0	0	0					
2-K SUBTOTAL CBP	154,830	86,523	185,860	411,816	0	839,029	8,977	77	0	0	0	0					
INSTITUTIONAL PLACEMENT	0	0	0	0	0	0	0	0	0	0	0	0					
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0					
3-B RESIDENTIAL SERVICE - DEPENDENT	3,660	2,651	1,381	0	0	7,692	0	0	0	0	0	0					
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	120	325,211	0	325,331	1,462	8	0	0	0	0					
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0					
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0					
3-F SUBTOTAL INSTITUTIONAL	3,660	2,651	1,501	325,211	0	333,023	1,462	8	0	0	0	0					
ADMINISTRATION	59,506	32,333	0	127,663	4,177	223,679	0	0	12,544	0	0	0					
TOTAL EXPENDITURES	624,407	325,913	189,985	444,216	1,313,625	2,898,146	0	0	12,544	0	0	0					
County Indirect Costs = \$ 86,203																	

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 44,255	\$ 0	\$ 44,255
Adoption Assistance	145,357	0	145,357
Subsidized Permanent Legal Custodianship	44,628	0	44,628
Counseling	143,021	0	143,021
Day Care	15,145	0	15,145
Day Treatment	0	0	0
Homemaker Service	30,000	0	30,000
Intake and Referral	19,791	0	19,791
Life Skills	0	0	0
Protective Service - Child Abuse	202,702	0	202,702
Protective Service - General	727,467	0	727,467
Service Planning	109,599	0	109,599
Juvenile Act Proceedings	20,300	150	20,450
Alternative Treatment	0	0	0
Community Residential	164,599	0	164,599
Emergency Shelter	74,578	0	74,578
Foster Family	597,208	0	597,208
Supervised Independent Living	2,644	0	2,644
Juvenile Detention Service	0	0	0
Residential Service	333,023	0	333,023
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	137,476	86,203	223,679
Combined Total Expense	<u>2,811,793</u>	<u>86,353</u>	<u>2,898,146</u>
Less Non-reimbursables	<u>0</u>	<u>12,544</u>	<u>12,544</u>
Total Net Expense	<u>\$ 2,811,793</u>	<u>\$ 73,809</u>	<u>\$ 2,885,602</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 624,407	\$ 0	\$ 624,407
Employee Benefits	325,913	0	325,913
Subsidies	189,985	0	189,985
Operating	358,013	86,203	444,216
Purchased Services	1,313,475	150	1,313,625
Fixed Assets	0	0	0
Combined Total Expense	<u>2,811,793</u>	<u>86,353</u>	<u>2,898,146</u>
Less Non-reimbursables	<u>0</u>	<u>12,544</u>	<u>12,544</u>
Total Net Expense	<u>\$ 2,811,793</u>	<u>\$ 73,809</u>	<u>\$ 2,885,602</u>

**CLARION 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 1-P	4 5	1	CY-370 ADJUSTMENTS			
				Administration - Operating	\$ 41,460	\$ 44,366	\$ 85,826
				Juvenile Act Proceedings - Dependent - Purchased Services	\$ 20,300	\$ 150	\$ 20,450
				Total Adjustment		44,516	
				To increase expenditures by \$44,516 to include fiscal year end adjustments which were not included on the agency submitted fiscal reports used by the State Department of Human Services to determine the agency's Act 148 payments.			
				Title 55 PA Code, Chapter 3170.49(a)(b)			
CY-370	4	4	2	Administration-Operating	\$ 85,826	\$ 41,837	\$ 127,663
				To increase Operating expenditures by \$41,837 reconcile to the County Cost Allocation Plan and properly report indirect costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370	4	10	3	Administration-Non-Reimbursable Non PS/Sub	\$ -	\$ 12,544	\$ 12,544
				To increase Non-Reimbursable Expenditures in the Administration cost center by \$12,544 to properly report the indirect costs that exceeded the 2 percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 5

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – The Clarion County Children and Youth Services Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Clarion County Children and Youth Services Agency (agency) paid In-Home Purchased Service providers¹ (providers) a total of \$1,746,964. We evaluated the agency's internal control procedures by judgmentally selecting 10 providers that were utilized during the aforementioned fiscal years and, from those providers, judgmentally selecting 10 invoices totaling \$92,428. While the agency provided the approved invoices corresponding to the \$92,248 expended, we found that the agency failed to obtain reasonable assurance that these providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective provider.

The cited providers consisted of seven Fee-for-Service and three Program-Funded providers. The approved contracts for the Fee-for-Service providers included an agreed upon fee-for-service rate per unit (days/hours/session/evaluation/assessment), and costs invoiced by these types of providers were calculated by multiplying the contracted service rate by the number of units each respective Fee-for-Service provider listed on its submitted invoices. While the monthly invoices submitted by the Fee-For-Service providers included the names of individuals who received services, the agency did not provide evidence of the validity of the number of units invoiced for each individual. Additionally, for five of these providers, agency management failed to provide executed contracts for the 2013-2014 fiscal year; service fees invoiced by these five providers totaled \$44,025 for the 2013-2014 fiscal year. This issue is addressed in Finding No. 2 of this report.

Regarding the Program-Funded providers, these providers contracted with the agency for a maximum amount to be paid for each contracted fiscal year, and each quarter these providers invoiced the agency a standard prorated quarterly amount. For these Program-Funded providers, while the agency provided our auditors with these providers' invoices that detailed the names of individuals who received invoiced services, these providers submitted no supporting documentation, nor did the agency require any documentation, substantiating the

¹ Agency management did not provide the number of providers that were utilized during the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years due to the amount of time it would have taken to perform the calculation without double-counting providers that performed services in more than one fiscal year. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$1,746,964 during the noted engagement scope period.

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

quarterly operating costs detailed on these providers' quarterly invoices or that services were actually provided to the individuals named on the invoices.

Furthermore, regarding the remaining In-Home Purchased Services providers for whom we performed no testing procedures, agency management informed us that they did not require these providers to submit any documentation other than submitted invoices during the aforementioned fiscal years.

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

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

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

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”

- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: Agency management agreed that they did not have monitoring procedures that would provide reasonable assurance that invoiced, and paid for, In-Home services were actually provided, and if provided, provided in adherence to the respective provider’s executed contract terms. Agency management stated that, during the fiscal years included in our engagement scope period, the agency’s invoice approval policy and procedures did not have steps that would substantiate services on invoices prior to them being paid.

Effect: The agency’s failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided and provided in adherence to the requirements of the respective provider’s executed contract terms (and therefore in adherence to DHS regulations) increases agency management’s risk of:

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

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided, and if provided, were provided in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management implement routine, fiscal-related monitoring policy and procedures that provide reasonable assurance that contracted services related to invoiced In-Home Purchased Services fees were actually provided, and provided in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for these submitted invoices.
- Performance of on-site monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related invoiced In-Home Purchased Services costs were actually provided.²
- Ensuring that agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers' invoices for payment are made aware of the results of monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence substantiating the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms.

Agency Response: Clarion County CYS will be compliant with DHS regulations and implement formal policy and procedures to do so during Fiscal Year 2017-2018.

Auditor's Conclusion: During our next audit of the agency, we will review the agency's monitoring policy, procedures, and documentation to determine whether the agency obtained reasonable assurance that In-Home Purchased Services for which the agency was invoiced, and subsequently paid, were actually provided and provided in adherence to executed contract terms.

² For any program funded providers, monitoring should include verification of the provider's operating costs invoiced to the agency.

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Clarion County Children and Youth Services Agency Failed to Execute Written Contracts with Five In-Home Service Providers

Condition: We requested contracts covering the 2013-2014 fiscal year for the ten In-Home Purchased Service providers noted in Finding No. 1, but the Clarion County Children and Youth Agency (agency) was unable to provide contracts for five of those ten providers. Therefore, we could not determine whether the agency complied with the Commonwealth Department of Human Services' (DHS) regulations listed in the Criteria section below.

Criteria: Title 55, Pa. Code § 3170.23(b) and § 3170.93(b) related to purchase of service and contract requirements, state:

- *Section 3170.23(b). Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program-funded agencies.
- *Section 3170.93(b). Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.

Title 55, Pa. Code § 3170.92(b) related to records maintenance, states, in part:

- Section 3170.92(b). Records maintenance. County agency shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department.

Cause: Agency management stated that three of the missing contracts were for subcontractors of a provider they had a contract with, and two of the missing contracts were for day care providers. The agency has followed a practice of not contracting with subcontractors and day care providers.

Effect: The agency's failure to maintain executed contracts with the five respective In-Home Purchased Service providers for the 2013-2014 fiscal year results in the agency not having justification for the payment of related expenses. Furthermore, the rendering of services in the absence of legally binding contracts could have resulted in misunderstandings between the agency and service providers as to the types of services requested and the approved rates to be charged for each respective service. However, based on DHS' position that adjustments should

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

not be made for identified non-compliance issues of this nature, we did not issue adjustments to disallow the corresponding service costs.

Recommendation: We recommend that the agency discontinue its practice of not contracting with subcontractors and day care providers and develop policies and procedures to ensure compliance with the DHS requirements noted in the Criteria section above. We also recommend that the agency confirm that a contract was fully executed and is maintained in accordance with DHS' requirements prior to paying invoices for regularly used In-Home Purchased Service providers.

Agency Response: The Clarion County CYS will be compliant with DHS regulations and implement formal policy and procedures to do so during Fiscal Year 2017-2018.

Auditor's Conclusion: During our next audit of the agency, we will perform procedures to determine whether agency management ensured that executed contracts were maintained in compliance with DHS regulations for all regularly used In-Home Purchased Service providers selected for review.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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

The Child Protective Services Law³ (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).⁴ To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁵ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS, OCYF, the Clarion County Children and Youth Agency provided in-home and placement services to 744 children residing within the County during the 2014-2015 fiscal year.

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,

³ Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

⁵ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2016, via Finding 2016-017).

CLARION COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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 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.

However, in correspondence with agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is that the C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor the C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.⁶ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse adjudications to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

⁶ 23 Pa.C.S. § 6344.4.

CLARION COUNTY CHILDREN AND YOUTH AGENCY
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