

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

Clinton 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 Clinton County
Clinton County Courthouse
232 East Main Street, P.O. Box 787
Lock Haven, PA 17745

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 Clinton County Children and Youth Agency (agency), legally known as Clinton County Children and Youth Services, 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 the Finding 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 \$1,304,127 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$4,632,862 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 \$1,304,127 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 of 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 four 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 \$9,634 and decreasing non-reimbursable expenditures by \$43,657. Based on the application of the state participation rates, the four adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$31,819. All four adjustments are 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 three adjustments being made to the agency's submitted fiscal reports. While our adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$3,042 and decreasing non-reimbursable expenditures by \$55,764, it resulted in a net increase of \$52,772 in total expenditures for the agency for said fiscal year. 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 Payable and no

amount is due to the county or state because the agency's expenditures exceeded the total State Act 148 Allocation by \$32,286 as detailed in section 2 of this report. The three adjustments are 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 three adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$54,793 and decreasing non-reimbursable expenditures by \$57,478. 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 state totaling \$6,298. All 3 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 \$1,847, and decreasing non-reimbursable expenditures by \$57,757. 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 \$37,044. 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 – The Clinton County Children and Youth Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

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 agency management at an exit conference held on December 15, 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 Clinton 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 Clinton County Children and Youth Agency provided in-home and placement services to 2,725 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

**CLINTON 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		\$ 2,282,761
Supplemental Act 148		<u>0</u>
Total State Allocation		2,282,761
State Share (CY348) ²	\$ 1,858,459	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 1,858,459
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 1,858,459
Actual Act 148 Revenues Received ⁴		<u>1,826,640</u>
Net Amount Due County/(State) ⁵		<u><u>\$ 31,819</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.

CLINTON 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	3,079	0	264	0	0	0	0	0	2,815	2,815	
02. 90% REIMBURSEMENT	47,151	359	11,337	16,947	0	0	0	0	18,508	16,657	1,851
03. 80% REIMBURSEMENT	2,360,834	140,388	313,627	73,187	20,539	34,400	0	0	1,778,693	1,422,956	355,737
04. 60% REIMBURSEMENT	701,197	12,176	86,178	0	0	41,064	0	1,476	560,303	336,181	224,122
05. 50% REIMBURSEMENT	160,218	519	0	0	0	0	0	0	159,699	79,850	79,849
06. TOTAL NET CHILD WELFARE EXPEND.	3,272,479	153,442	411,406	90,134	20,539	75,464	0	1,476	2,520,018	1,858,459	661,559

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

08. NON-REIMBURSABLE EXPENDITURES	122,167	0	0						122,167		122,167
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09. TOTAL EXPENDITURES	3,394,646	153,442	411,406	90,134	20,539	75,464	0	1,476	2,642,185	1,858,459	783,726
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 0

13. TITLE IV-D Collections for IV-E Children 0

14. STATE ACT 148 - line 6 1,858,459

15. STATE ACT 148 ALLOCATION 0

16. ADJUSTED STATE SHARE (lower of 14 or 15) 0

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,858,459										
ACT 148 AMOUNT RECEIVED	1,826,640										
ADJUSTMENT TO STATE SHARE	31,819										

Subsidized Permanent Legal Custodianship SPLC	Total Subsidies	Number of Days	Number of Children
	171,258	7,498	21

CLINTON 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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	3,079	0		264	0		0	0	0	2,815	2,815	0
1-B ADOPTION ASSISTANCE	147,627	2,346	77,326							67,955	54,364	13,591
1-C COUNSELING - DEPENDENT	253,136	48		2,861	50,178	0	0	0	0	200,049	160,039	40,010
1-D COUNSELING - DELINQUENT	25,441	0		0	10,071	0	0	0	0	15,370	12,296	3,074
1-E DAY CARE	12,382	0		0	6,211	0	0	0	0	6,171	4,937	1,234
1-F DAY TREATMENT - DEPENDENT	3,265	0		79	247	0	0	0	0	2,939	2,351	588
1-G DAY TREATMENT - DELINQUENT	6,482	0			6,356	0	0	0	0	126	101	25
1-H HOMEMAKER SERVICE	397	0		0	124	0	0	0	0	273	218	55
1-I INTAKE & REFERRAL	203,855	122		32,169	0	0	0	0	0	171,564	137,251	34,313
1-J LIFE SKILLS - DEPENDENT	51,611	0		0	0	0	0	0	0	51,611	41,289	10,322
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	61,124	2,341		7,981	0	0				50,802	40,642	10,160
1-M PROTECTIVE SERVICE - GENERAL	542,202	2,064		62,446	0	0				477,692	382,154	95,538
1-N SERVICE PLANNING	62,927	61		9,922	0	0	0	0	0	52,944	42,355	10,589
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	29,832	0		0	0	0	0	0	0	29,832	14,916	14,916
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	5,030	0		0	0	0	0	0	0	5,030	2,515	2,515
1-Q SUBTOTAL IN-HOME	1,408,390	6,982	77,326	115,722	73,187	0	0	0	0	1,135,173	898,243	236,930
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	1,830	1,514		0	0	0	0	0	0	316	253	63
2-C COMMUNITY RESIDENTIAL - DEPENDENT	132,837	16,304	796	630		32,650				82,457	65,966	16,491
2-D COMMUNITY RESIDENTIAL - DELINQUENT	180,803	15,031	19,268	59		1,750				144,695	115,756	28,939
2-E EMERGENCY SHELTER - DEPENDENT	41,467	359	9,670	404	16,947	0	0	0	0	14,087	12,678	1,409
2-F EMERGENCY SHELTER - DELINQUENT	5,684	0	1,263	0	0	0	0	0	0	4,421	3,979	442
2-G FOSTER FAMILY - DEPENDENT	603,674	96,560	66,991	22,179		20,539				397,405	317,924	79,481
2-H FOSTER FAMILY - DELINQUENT	25,917	3,773	3,698	254		0				18,192	14,554	3,638
2-I SUP. INDEPENDENT LIVING - DEPENDENT	45,324	224	0	6,968		0				38,132	30,506	7,626
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,037,536	133,765	101,686	30,494	16,947	20,539	34,400	0	0	699,705	561,616	138,089
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	125,356	519								124,837	62,419	62,418
3-B RESIDENTIAL SERVICE - DEPENDENT	41,703	5,199	5,038	1,910		0	16,281			13,275	7,965	5,310
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	53,572	2,989	5,038	0		0	24,783			20,762	12,457	8,305
3-D SECURE RES. SERVICE (EXCEPT YDC)	83,895	1,993								81,902	49,141	32,761
3-E YDC/YFC (NON-SECURE)-Institutional	0	0								0	0	0
3-F YDC SECURE	0	0								0	0	0
3-G SUBTOTAL INSTITUTIONAL	304,526	10,700	10,076	1,910	0	0	41,064	0	0	240,776	131,982	108,794
4 ADMINISTRATION	522,027	1,995		74,192		0	0		1,476	444,364	266,618	177,746
5 TOTAL REVENUES	3,272,479	153,442	189,088	222,318	90,134	20,539	75,464	0	1,476	2,520,018	1,858,459	661,559

CLINTON 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											
	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												
I-A ADOPTION SERVICE	0	0		3,079	0	0	3,079	9	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	153,677	0	0	0	153,677	25	25	0	6,050	0
I-C COUNSELING - DEPENDENT	10,217	2,973		112,568	127,367	11	253,136	140	78	0	0	0
I-D COUNSELING - DELINQUENT	0	0		40	25,401	0	25,441	34	33	0	0	0
I-E DAY CARE	0	0		0	12,382	0	12,382	12	12	0	0	0
I-F DAY TREATMENT - DEPENDENT	0	0		496	2,769	0	3,265	8	6	0	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	6,482	0	6,482	3	3	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	397	0	397	3	3	0	0	0
I-I INTAKE & REFERRAL	26,065	7,586		165,656	0	4,548	203,855	1,231	0	0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0		2,400	49,211	0	51,611	107	107	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	11,375	3,311		46,587	0	12	61,285	11	0	161	0	0
I-M PROTECTIVE SERVICE - GENERAL	110,216	32,078		399,885	0	119	542,298	197	0	96	0	0
I-N SERVICE PLANNING	13,019	3,789		46,105	0	14	62,927	220	0	0	0	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					82,143		82,143	111	111	0	52,311	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					9,680		9,680	14	14	0	4,650	0
I-Q SUBTOTAL IN-HOME	170,892	49,737	153,677	776,816	315,832	4,704	1,471,658	257	257	257	63,011	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
												1,479
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	1,830	0	1,830	13	2	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0		4,273	746	0	132,837	746	8	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		1,056	179,747	0	180,803	1,093	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	889	259		1,578	38,740	1	41,467	791	35	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	5,684	0	5,684	46	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	19,164	5,578		171,258	213,212	21	605,338	8,325	55	0	1,664	0
2-H FOSTER FAMILY - DELINQUENT	0	0		1,883	24,034	0	25,917	653	5	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	27,250	7,930		10,115	0	29	45,324	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	47,303	13,767	171,258	215,010	591,811	51	1,039,200	11,667	117	0	1,664	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0		0	125,356	0	125,356	240	15	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	3,288	957		7,913	29,541	4	41,703	202	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		485	53,379	0	53,864	363	8	0	292	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0	83,895	0	83,895	357	2	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0		0	0	0	0	0	0	0	0	0
3-F YDC SECURE	0	0		0	292,171	4	304,818	1,162	28	0	292	0
3-G SUBTOTAL INSTITUTIONAL	3,288	957	0	8,398	292,171	4	304,818	1,162	28	0	292	0
ADMINISTRATION	194,700	64,514	0	314,638	546	4,572	578,970	56,943	0	0	0	0
TOTAL EXPENDITURES	416,183	128,975	324,935	1,314,862	1,200,360	9,331	3,394,646	57,200	64,967	0	0	0
	County Indirect Costs = \$ 142,209											

**CLINTON 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	\$ 3,079	\$ 0	\$ 3,079
Adoption Assistance	153,677	0	153,677
Counseling	278,577	0	278,577
Day Care	12,382	0	12,382
Day Treatment	9,747	0	9,747
Homemaker Service	397	0	397
Intake and Referral	203,855	0	203,855
Life Skills	51,611	0	51,611
Protective Service - Child Abuse	61,285	0	61,285
Protective Service - General	542,298	0	542,298
Service Planning	62,927	0	62,927
Juvenile Act Proceedings	90,153	1,670	91,823
Alternative Treatment	1,830	0	1,830
Community Residential	313,640	0	313,640
Emergency Shelter	47,151	0	47,151
Foster Family	631,255	0	631,255
Supervised Independent Living	45,324	0	45,324
Juvenile Detention Service	125,356	0	125,356
Residential Service	95,567	0	95,567
Secure Residential Service (Except YDC)	83,895	0	83,895
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	571,006	7,964	578,970
Combined Total Expense	<u>3,385,012</u>	<u>9,634</u>	<u>3,394,646</u>
Less Non-reimbursables	<u>165,824</u>	<u>(43,657)</u>	<u>122,167</u>
Total Net Expense	<u>\$ 3,219,188</u>	<u>\$ 53,291</u>	<u>\$ 3,272,479</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 422,352	\$ (6,169)	\$ 416,183
Employee Benefits	128,975	0	128,975
Subsidies	324,935	0	324,935
Operating	1,300,729	14,133	1,314,862
Purchased Services	1,198,690	1,670	1,200,360
Fixed Assets	9,331	0	9,331
Combined Total Expense	<u>3,385,012</u>	<u>9,634</u>	<u>3,394,646</u>
Less Non-reimbursables	<u>165,824</u>	<u>(43,657)</u>	<u>122,167</u>
Total Net Expense	<u>\$ 3,219,188</u>	<u>\$ 53,291</u>	<u>\$ 3,272,479</u>

**CLINTON 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 Adjustments			
CY370	4	1	1	<p>Administration-Wages and Salaries</p> <p>To decrease Wages and Salaries by \$6,169 to eliminate employee salaries over the total maximum compensation allowed for an equivalent Commonwealth position. A review of the agency's PW-1171 Roster of Personnel by the State Department of Human Services, Bureau of Human Resources, cited two agency employees which exceeded the maximum compensation limits.</p> <p>Title 55 PA Code, Chapter 3170.41(a)</p>	\$ 200,869	\$ (6,169)	\$ 194,700
CY370	1-O	5	2	<p>Juvenile Act Proceedings-Purchased Services</p> <p>To increase Expenditures by \$1,670 to reconcile to the agency's final ledger.</p> <p>Title 55 PA Code, Chapter 3170.41(a)</p>	\$ 80,473	\$ 1,670	\$ 82,143
CY370	4	4	3	<p>Administration-Operating</p> <p>To increase Indirect Costs by \$14,133 to reconcile to the County Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 300,505	\$ 14,133	\$ 314,638
CY370	4	10	4	<p>Administration- Non-Reimbursable Non PS/Sub.</p> <p>To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$43,657 to reflect the indirect costs that exceeded the 2 percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 100,600	\$ (43,657)	\$ 56,943

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2011 to JUNE 30, 2012

**CLINTON 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	\$	1,731,498
Supplemental Act 148		<u>309,994</u>
Total State Allocation		2,041,492
State Share (CY348) ²	\$	2,073,778
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	2,073,778
Less: Expenditures in Excess of the Approved State Allocation		<u>32,286</u>
Final Net State Share Payable ³	\$	2,041,492
Actual Act 148 Revenues Received ⁴		<u>2,041,492</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 \$32,286, as detailed on this report. While our adjustments resulted in a net increase of \$52,722 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.

CLINTON 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 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	22,093	0	3,392	0	0	0	0	0	18,701	18,701	0
02. 90% REIMBURSEMENT	29,098	130	4,470	15,145	0	0	0	0	9,353	8,418	935
03. 80% REIMBURSEMENT	2,720,057	136,488	454,312	77,564	20,539	13,457	0	0	2,017,697	1,614,157	403,540
04. 60% REIMBURSEMENT	769,219	22,164	105,029	0	0	62,007	0	2,638	577,381	346,428	230,953
05. 50% REIMBURSEMENT	172,490	344	0	0	0	0	0	0	172,146	86,074	86,072
06. TOTAL NET CHILD WELFARE EXPEND.	3,712,957	159,126	567,203	92,709	20,539	75,464	0	2,638	2,795,278	2,073,778	721,500

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

08. NON-REIMBURSABLE EXPENDITURES	171,423	0							171,423		171,423
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09. TOTAL EXPENDITURES	3,884,380	159,126	567,203	92,709	20,539	75,464	0	2,638	2,966,701	2,073,778	892,923
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10. TOTAL TITLE IV-D COLLECTIONS 99,658

11. TITLE IV-D Collections for IV-E Children 27,004

12. STATE ACT 148 - line 6 2,073,778

13. STATE ACT 148 ALLOCATION 2,041,492

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,041,492

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,073,778										
ACT 148 AMOUNT RECEIVED	2,041,492										
ADJUSTMENT TO STATE SHARE	32,286										

CLINTON 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
IN-HOME	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	
1-A ADOPTION SERVICE	22,093	0	0	3,392	0	0	0	0	18,701	0	0	
1-B ADOPTION ASSISTANCE	181,855	7,709	92,228	0	0	0	0	0	81,918	65,534	16,384	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	162,448	14,419	51,609	0	0	0	0	0	96,420	77,136	19,284	
1-D COUNSELING - DEPENDENT	260,014	0	0	6,513	49,463	0	0	0	204,038	163,230	40,808	
1-E COUNSELING - DELINQUENT	21,128	0	0	0	12,250	0	0	0	8,878	7,102	1,776	
1-F DAY CARE	28,414	0	0	0	5,722	0	0	0	22,692	18,154	4,538	
1-G DAY TREATMENT - DEPENDENT	8,860	0	0	0	0	0	0	0	8,860	7,088	1,772	
1-H DAY TREATMENT - DELINQUENT	10,130	0	0	0	10,129	0	0	0	1	1	0	
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	230,238	0	0	36,801	0	0	0	0	193,437	154,750	38,687	
1-K LIFE SKILLS - DEPENDENT	69,037	0	0	0	0	0	0	0	69,037	55,230	13,807	
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	51,464	76	0	6,954	0	0	0	0	44,434	35,547	8,887	
1-N PROTECTIVE SERVICE - GENERAL	616,559	1,071	0	66,702	0	0	0	0	548,786	439,029	109,757	
1-O SERVICE PLANNING	89,753	0	0	14,868	0	0	0	0	74,885	59,908	14,977	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	41,246	0	0	0	0	0	0	0	41,246	20,623	20,623	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	8,649	0	0	0	0	0	0	0	8,649	4,325	4,324	
1-R SUBTOTAL IN-HOME	1,801,888	23,275	143,837	135,230	77,564	0	0	0	1,421,982	1,126,358	295,624	
COMMUNITY BASED PLACEMENT	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	1,240	0	0	0	0	0	0	0	1,240	992	248	
2-B ALTERNATIVE TREATMENT - DELINQUENT	4,995	0	0	6	0	0	0	0	4,989	3,991	998	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	96,592	6,333	513	397	0	0	0	0	89,349	71,479	17,870	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	298,752	16,668	32,970	29	0	13,457	0	0	235,628	188,502	47,126	
2-E EMERGENCY SHELTER - DEPENDENT	27,737	130	3,578	892	13,784	0	0	0	9,353	8,418	935	
2-F EMERGENCY SHELTER - DELINQUENT	1,361	0	0	0	1,361	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	553,915	88,880	106,949	37,741	0	20,539	0	0	299,806	239,845	59,961	
2-H FOSTER FAMILY - DELINQUENT	3,159	667	0	23	0	0	0	0	2,469	1,975	494	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	65	0	0	3	0	0	0	0	62	50	12	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	31,439	665	0	6	0	0	0	0	30,768	24,614	6,154	
2-K SUBTOTAL CBP	1,019,255	113,343	144,010	39,097	15,145	20,539	13,457	0	673,664	539,866	133,798	
INSTITUTIONAL PLACEMENT	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	122,595	344	0	0	0	0	0	0	122,251	61,126	61,125	
3-B RESIDENTIAL SERVICE - DEPENDENT	63,935	2,088	20,472	1,026	0	21,337	0	0	19,012	11,407	7,605	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	112,082	18,673	0	31	0	40,670	0	0	52,708	31,625	21,083	
3-D SECURE RES. SERVICE (EXCEPT YDC)	32,344	935	0	0	0	0	0	0	31,409	18,845	12,564	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	330,956	22,040	20,472	1,067	0	62,007	0	0	225,380	123,003	102,377	
4 ADMINISTRATION	560,858	468	0	83,500	0	0	0	2,638	474,252	284,551	189,701	
5 TOTAL REVENUES	3,712,957	159,126	308,319	258,884	92,709	20,539	75,464	2,638	2,795,278	2,073,778	721,500	

CLINTON 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	0	0	0	22,093	0	0	22,093	6	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	181,855	0	0	0	181,855	32	32	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	154,906	29,604	0	0	184,510	22	22	3,558	18,504	0
1-D COUNSELING - DEPENDENT	21,852	6,901	0	131,281	108,329	0	268,363	140	102	0	8,349	0
1-E COUNSELING - DELINQUENT	0	0	0	250	20,878	0	21,128	32	32	0	0	0
1-F DAY CARE	0	0	0	0	28,414	0	28,414	37	37	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	8,860	0	8,860	5	5	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	10,130	0	10,130	6	6	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	76,593	24,189	0	129,456	0	0	230,238	1,327	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	2,400	66,637	0	69,037	105	105	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	8,009	2,529	0	40,926	0	0	51,464	16	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	61,901	19,551	0	534,407	700	0	616,559	191	2	0	0	0
1-O SERVICE PLANNING	6,208	1,960	0	81,585	0	0	89,753	182	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	92,514	0	0	92,514	125	125	0	51,268	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	14,451	0	14,451	20	250	0	5,802	0
1-R SUBTOTAL IN-HOME	174,563	55,130	336,761	972,002	350,913	0	1,889,369	1,189	369	3,558	83,923	0
Number of Children receiving only NON-PURCHASED In-Home Services 1,499												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	1,240	0	1,240	8	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	35	4,960	0	4,995	32	6	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	2,693	93,899	0	96,592	511	10	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	644	298,108	0	298,752	1,632	12	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	5,485	22,252	0	27,737	466	21	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	1,361	0	1,361	6	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	17,848	5,636	0	225,886	304,545	0	553,915	11,440	56	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	150	3,009	0	3,159	59	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	65	65	0	130	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	333	31,106	0	31,439	171	1	0	0	0
2-K SUBTOTAL CBP	17,848	5,636	0	235,291	760,480	0	1,019,255	14,325	109	0	0	0
Number of Children at IMMINENT RISK 189												
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	395	122,200	0	122,595	284	17	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	6,272	57,663	0	63,935	263	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	182	111,900	0	112,082	627	8	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	32,344	0	32,344	136	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	6,849	324,107	0	330,956	1,310	29	0	0	0
4 ADMINISTRATION	206,062	70,908	0	366,048	1,782	0	644,800	0	0	83,942	0	0
5 TOTAL EXPENDITURES	398,473	131,674	336,761	1,880,190	1,437,282	0	3,884,380	0	0	87,500	83,923	0
County Indirect Costs = \$ 161,690												

**CLINTON 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	\$ 22,093	\$ 0	\$ 22,093
Adoption Assistance	181,855	0	181,855
Subsidized Permanent Legal Custodianship	184,510	0	184,510
Counseling	289,121	370	289,491
Day Care	28,414	0	28,414
Day Treatment	18,990	0	18,990
Homemaker Service	0	0	0
Intake and Referral	228,941	1,297	230,238
Life Skills	69,037	0	69,037
Protective Service - Child Abuse	51,328	136	51,464
Protective Service - General	615,510	1,049	616,559
Service Planning	89,648	105	89,753
Juvenile Act Proceedings	106,965	0	106,965
Alternative Treatment	6,235	0	6,235
Community Residential	395,344	0	395,344
Emergency Shelter	29,098	0	29,098
Foster Family	556,772	302	557,074
Supervised Independent Living	31,504	0	31,504
Juvenile Detention Service	122,595	0	122,595
Residential Service	176,017	0	176,017
Secure Residential Service (Except YDC)	32,344	0	32,344
YDC Secure	0	0	0
Administration	651,101	(6,301)	644,800
Combined Total Expense	<u>3,887,422</u>	<u>(3,042)</u>	<u>3,884,380</u>
Less Non-reimbursables	<u>227,187</u>	<u>(55,764)</u>	<u>171,423</u>
Total Net Expense	<u>\$ 3,660,235</u>	<u>\$ 52,722</u>	<u>\$ 3,712,957</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 408,229	\$ (9,756)	\$ 398,473
Employee Benefits	131,674	0	131,674
Subsidies	336,761	0	336,761
Operating	1,573,476	6,714	1,580,190
Purchased Services	1,437,282	0	1,437,282
Fixed Assets	0	0	0
Combined Total Expense	<u>3,887,422</u>	<u>(3,042)</u>	<u>3,884,380</u>
Less Non-reimbursables	<u>227,187</u>	<u>(55,764)</u>	<u>171,423</u>
Total Net Expense	<u>\$ 3,660,235</u>	<u>\$ 52,722</u>	<u>\$ 3,712,957</u>

**CLINTON 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					
CY370	4	1	1	Administration-Wages and Salaries To decrease Wages and Salaries by \$9,756 to eliminate employee salaries over the total maximum compensation allowed for an equivalent Commonwealth position. A review of the agency's PW-1171 Roster of Personnel by the State Department of Human Services, Bureau of Human Resources, cited one agency employee which exceeded the maximum compensation limits. Title 55 PA Code, Chapter 3170.41(a)	\$ 215,818	\$ (9,756)	\$ 206,062
CY370	1-D 1-J 1-M 1-N 1-O 2-G 4	4 4 4 4 4 4 4	2	Counseling-Dependent-Operating Intake and Referral-Operating Protective Service-Child Abuse-Operating Protective Service-General-Operating Service Planning-Operating Foster Family-Dependent-Operating Administration-Operating Total Adjustment To increase Expenditures by \$6,714 to reconcile with the agency's final ledger. Title 55 PA Code, Chapter 3170.41(a)	\$ 130,911 \$ 128,159 \$ 40,790 \$ 533,358 \$ 81,480 \$ 225,584 \$ 362,593	\$ 370 \$ 1,297 \$ 136 \$ 1,049 \$ 105 \$ 302 \$ 3,455 \$ 6,714	\$ 131,281 \$ 129,456 \$ 40,926 \$ 534,407 \$ 81,585 \$ 225,886 \$ 366,048
CY370	4	10	3	Administration- Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$55,764 to reflect the indirect costs that exceeded the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 139,706	\$ (55,764)	\$ 83,942

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

**CLINTON 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		\$	1,973,255
Supplemental Act 148			<u>6,684</u>
Total State Allocation			1,979,939
State Share (CY348) ²	\$		1,973,641
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,973,641
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,973,641
Actual Act 148 Revenues Received ⁴			<u>1,979,939</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(6,298)</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.

CLINTON 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	26,920	0	4,067	0	0	0	0	0	22,853	22,853	0
02. 90% REIMBURSEMENT	42,861	111	7,670	15,391	0	0	0	0	19,689	17,720	1,969
03. 80% REIMBURSEMENT	2,735,281	114,075	505,958	77,318	20,539	55,955	0	0	1,961,436	1,569,148	392,288
04. 60% REIMBURSEMENT	605,736	16,073	88,545	0	0	19,509	0	2,879	478,730	287,238	191,492
05. 50% REIMBURSEMENT	153,973	610	0	0	0	0	0	0	153,363	76,682	76,681
06. TOTAL NET CHILD WELFARE EXPEND.	3,564,771	130,869	606,240	92,709	20,539	75,464	0	2,879	2,636,071	1,973,641	662,430
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	143,225	0							143,225		143,225
09. TOTAL EXPENDITURES	3,707,996	130,869	606,240	92,709	20,539	75,464	0	2,879	2,779,296	1,973,641	805,655
10. TOTAL TITLE IV-D COLLECTIONS	74,470										
11. TITLE IV-D Collections for IV-E Children	26,849										
12. STATE ACT 148 - line 6	1,973,641										
13. STATE ACT 148 ALLOCATION	1,979,939										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,973,641										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,973,641										
ACT 148 AMOUNT RECEIVED	1,979,939										
ADJUSTMENT TO STATE SHARE	(6,298)										

CLINTON 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	26,920	0		4,067	0		0	0	0	22,853	22,853	0
I-B ADOPTION ASSISTANCE	254,419	12,844	127,146	0			0	0	0	114,429	91,543	22,886
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	156,764	19,400	43,021	0			0	0	0	94,343	75,474	18,869
I-D COUNSELING - DEPENDENT	317,380	0		13,676	34,565	0	0	0	0	269,139	215,311	53,828
I-E COUNSELING - DELINQUENT	25,779	0		0	0	0	0	0	0	12,870	10,296	2,574
I-F DAY CARE	53,008	0		0	24,208	0	0	0	0	28,800	23,040	5,760
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	5,636	0		0	5,636	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	259,797	0		45,324	0	0	0	0	0	214,473	171,578	42,895
I-K LIFE SKILLS - DEPENDENT	68,162	0		0	0	0	0	0	0	68,162	54,530	13,632
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	81,593	0		13,221	0	0	0	0	0	68,372	54,698	13,674
I-N PROTECTIVE SERVICE - GENERAL	579,669	0		70,000	0	0	0	0	0	509,669	407,735	101,934
I-O SERVICE PLANNING	96,722	1,248		17,416	0	0	0	0	0	78,058	62,446	15,612
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	31,750	0		0	0	0	0	0	0	31,750	15,875	15,875
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	8,409	0		0	0	0	0	0	0	8,409	4,205	4,204
I-R SUBTOTAL IN-HOME	1,966,008	33,492	170,167	163,704	77,318	0	0	0	0	1,521,327	1,209,584	311,743

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	310	0		0		0	0	0	0	310	248	62
2-B ALTERNATIVE TREATMENT - DELINQUENT	2,528	358		0		0	0	0	0	2,170	1,736	434
2-C COMMUNITY RESIDENTIAL - DEPENDENT	156,969	19,465	19,095	3,537		0	0	0	0	114,872	91,898	22,974
2-D COMMUNITY RESIDENTIAL - DELINQUENT	345,229	21,882	66,719	12		0	55,955	0	0	200,661	160,529	40,132
2-E EMERGENCY SHELTER - DEPENDENT	40,416	111	5,535	2,135	13,243	0	0	0	0	19,392	17,453	1,939
2-F EMERGENCY SHELTER - DELINQUENT	2,445	0		0	2,148	0	0	0	0	297	267	30
2-G FOSTER FAMILY - DEPENDENT	312,041	37,233	69,210	17,381		20,539	0	0	0	167,478	133,982	33,496
2-H FOSTER FAMILY - DELINQUENT	7,223	1,645	0	0		0	0	0	0	5,578	4,462	1,116
2-I SUP. INDEPENDENT LIVING - DEPENDENT	12,052	0		0		0	0	0	0	12,052	9,642	2,410
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	879,213	80,694	160,559	23,265	15,391	20,539	55,955	0	0	522,810	420,217	102,593

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	113,814	610						0	0	113,204	56,602	56,602
3-B RESIDENTIAL SERVICE - DEPENDENT	18,312	3,148	0	116		0	0	0	0	15,048	9,029	6,019
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	33,820	12,526	0	0		0	19,509	0	0	1,785	1,071	714
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC SECURE	165,946	16,284		116	0	0	19,509	0	0	130,037	66,702	63,335
3-F SUBTOTAL INSTITUTIONAL	553,604	399	330,726	88,429	92,709	20,539	75,464	0	0	461,897	277,138	184,759
4 ADMINISTRATION	553,604	399	330,726	88,429	92,709	20,539	75,464	0	0	461,897	277,138	184,759
5 TOTAL REVENUES	3,564,771	130,869	330,726	275,514	92,709	20,539	75,464	0	0	2,636,071	1,973,641	662,430

CLINTON 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 SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	0	390	26,934	0	20	27,344	12	0	424	0	0	0
I-B ADOPTION ASSISTANCE	0	0	256,105	0	0	256,105	45	45	0	1,686	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	131,062	27,372	0	158,434	19	19	50	1,620	0	0
I-D COUNSELING - DEPENDENT	41,405	13,796	152,606	109,647	674	318,128	187	125	0	748	0	0
I-E COUNSELING - DELINQUENT	0	0	665	25,114	0	25,779	26	25	0	0	0	0
I-F DAY CARE	0	0	53,008	0	0	53,008	19	19	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	69,546	21,116	168,105	0	0	259,797	1,183	0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0	1,527	66,635	0	68,162	124	124	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	4,058	2,063	75,372	0	100	81,593	7	0	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	43,966	17,235	517,627	0	841	579,669	230	0	0	0	0	0
I-O SERVICE PLANNING	2,079	1,326	93,252	0	65	96,722	168	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	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	161,054	55,926	387,167	1,063,460	352,327	2,730	2,022,664	0	474	56,182	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	310	0	310	2	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	2,528	0	2,528	16	6	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,646	537	18,986	135,774	26	156,969	617	8	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	344,985	0	345,229	1,713	11	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	12,177	28,239	0	40,416	445	24	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	2,445	0	2,445	15	1	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,911	1,672	149,774	158,601	83	312,041	6,752	49	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	7,223	0	7,223	322	1	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	50	12,002	0	12,052	59	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	3,557	2,209	181,231	692,107	109	879,213	9,941	102	0	0	0	0
	Number of Children at IMMEDIATE RISK											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	123	113,691	0	113,814	228	17	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	681	17,631	0	18,312	70	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	33,820	0	33,820	235	1	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	0	0	0	804	165,142	0	165,946	553	20	0	0	0
ADMINISTRATION	200,195	69,224	0	369,546	450	758	640,173	0	86,569	0	0	0
TOTAL EXPENDITURES	364,806	127,359	387,167	1,615,041	1,210,026	3,597	3,707,996	0	87,043	56,182	0	0
	County Indirect Costs = \$ 168,496											

**CLINTON 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	\$ 28,707	\$ (1,363)	\$ 27,344
Adoption Assistance	256,105	0	256,105
Subsidized Permanent Legal Custodianship	158,434	0	158,434
Counseling	350,623	(6,716)	343,907
Day Care	53,008	0	53,008
Day Treatment	5,636	0	5,636
Homemaker Service	0	0	0
Intake and Referral	263,909	(4,112)	259,797
Life Skills	68,162	0	68,162
Protective Service - Child Abuse	84,729	(3,136)	81,593
Protective Service - General	595,822	(16,153)	579,669
Service Planning	99,268	(2,546)	96,722
Juvenile Act Proceedings	92,287	0	92,287
Alternative Treatment	2,838	0	2,838
Community Residential	502,427	(229)	502,198
Emergency Shelter	42,861	0	42,861
Foster Family	323,185	(3,921)	319,264
Supervised Independent Living	12,052	0	12,052
Juvenile Detention Service	113,814	0	113,814
Residential Service	52,132	0	52,132
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	656,790	(16,617)	640,173
Combined Total Expense	<u>3,762,789</u>	<u>(54,793)</u>	<u>3,707,996</u>
Less Non-reimbursables	<u>200,703</u>	<u>(57,478)</u>	<u>143,225</u>
Total Net Expense	<u>\$ 3,562,086</u>	<u>\$ 2,685</u>	<u>\$ 3,564,771</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 419,599	\$ (54,793)	\$ 364,806
Employee Benefits	127,359	0	127,359
Subsidies	387,167	0	387,167
Operating	1,615,041	0	1,615,041
Purchased Services	1,210,026	0	1,210,026
Fixed Assets	3,597	0	3,597
Combined Total Expense	<u>3,762,789</u>	<u>(54,793)</u>	<u>3,707,996</u>
Less Non-reimbursables	<u>200,703</u>	<u>(57,478)</u>	<u>143,225</u>
Total Net Expense	<u>\$ 3,562,086</u>	<u>\$ 2,685</u>	<u>\$ 3,564,771</u>

**CLINTON 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					
CY370	4	1	1	Administration-Wages and Salaries To decrease Wages and Salaries by \$8,282 to eliminate employee salaries over the total maximum compensation allowed for an equivalent Commonwealth position. A review of the agency's PW-1171 Roster of Personnel by the State Department of Human Services, Bureau of Human Resources, cited two agency employees which exceeded the maximum compensation limits. Title 55 PA Code, Chapter 3170.41(a)	\$ 216,812	\$ (8,282)	\$ 208,530
CY370	1-A	1	2	Adoption Service-Wages and Salaries	\$ 1,363	\$ (1,363)	\$ -
	1-D	1		Counseling-Dependent-Wages and Salaries	\$ 48,121	\$ (6,716)	\$ 41,405
	I-J	1		Intake and Referral-Wages and Salaries	\$ 73,658	\$ (4,112)	\$ 69,546
	1-M	1		Protective Service-Child Abuse-Wages and Salaries	\$ 7,194	\$ (3,136)	\$ 4,058
	1-N	1		Protective Service-General-Wages and Salaries	\$ 60,119	\$ (16,153)	\$ 43,966
	1-O	1		Service Planning-Wages and Salaries	\$ 4,625	\$ (2,546)	\$ 2,079
	2-C	1		Community Residential-Dependent-Wages and Salaries	\$ 1,875	\$ (229)	\$ 1,646
	2-G	1		Foster Family-Dependent-Wages and Salaries	\$ 5,832	\$ (3,921)	\$ 1,911
	4	1		Administration-Wages and Salaries	\$ 208,530	\$ (8,335)	\$ 200,195
				Total Adjustment		\$ (46,511)	
			To decrease Expenditures by \$46,511 to reconcile with the Agency's general ledger Title 55 PA Code, Chapter 3170.41(a)				
CY370	4	10	3	Administration - Non-Reimbursables Non PS/Sub. To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$57,478 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 144,047	\$ (57,478)	\$ 86,569

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**CLINTON 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		\$	2,282,929
Supplemental Act 148			<u>0</u>
Total State Allocation			2,282,929
State Share (CY348) ²	\$		1,850,870
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,850,870
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	1,850,870
Actual Act 148 Revenues Received ⁴			<u>1,813,826</u>
Net Amount Due County/(State) ⁵		\$	<u><u>37,044</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.

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 AMENDED CY 348
 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	10,982	6	1,345	0	0	0	0	0	9,631	9,631	0
02. 90% REIMBURSEMENT	51,564	1,128	8,504	15,222	0	0	0	0	26,710	24,040	2,670
03. 80% REIMBURSEMENT	2,489,207	126,222	434,411	77,487	20,539	65,849	0	0	1,764,699	1,411,759	352,940
04. 60% REIMBURSEMENT	649,602	3,885	92,015	0	0	5,216	0	2,613	545,873	327,524	218,349
05. 50% REIMBURSEMENT	155,844	12	0	0	0	0	0	0	155,832	77,916	77,916
06. TOTAL NET CHILD WELFARE EXPEND.	3,357,199	131,253	536,275	92,709	20,539	71,065	0	2,613	2,502,745	1,850,870	651,875
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	169,611	0							169,611		169,611
09. TOTAL EXPENDITURES	3,526,810	131,253	536,275	92,709	20,539	71,065	0	2,613	2,672,356	1,850,870	821,486
10. TOTAL TITLE IV-D COLLECTIONS	75,090										
11. TITLE IV-D Collections for IV-E Children	24,230										
12. STATE ACT 148 - line 6	1,850,870										
13. STATE ACT 148 ALLOCATION	2,282,929										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,850,870										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,850,870										
ACT 148 AMOUNT RECEIVED	1,813,826										
ADJUSTMENT TO STATE SHARE	37,044										

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 AMENDED CY170A
 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	10,982	6		1,345					9,631	9,631	0	
1-B ADOPTION ASSISTANCE	330,988	17,584	156,171	1,034					156,199	124,959	31,240	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	158,957	22,208	42,846	951					92,952	74,362	18,590	
1-D COUNSELING - DEPENDENT	158,368	116		3,175	45,976				109,101	87,281	21,820	
1-E COUNSELING - DELINQUENT	10,926				7,867				3,059	2,447	612	
1-F DAY CARE	36,242	0			23,644				12,598	10,078	2,520	
1-G DAY TREATMENT - DEPENDENT	142	1		21					120	96	24	
1-H DAY TREATMENT - DELINQUENT	0	0							0	0	0	
1-I HOMEMAKER SERVICE	0	0							0	0	0	
1-J INTAKE & REFERRAL	137,592	298		20,421					116,873	93,498	23,375	
1-K LIFE SKILLS - DEPENDENT	66,798	0							66,798	53,438	13,360	
1-L LIFE SKILLS - DELINQUENT	0	0							0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	130,744	226		14,211					116,307	93,046	23,261	
1-N PROTECTIVE SERVICE - GENERAL	659,536	2,717		71,911					584,908	467,926	116,982	
1-O SERVICE PLANNING	178,709	274		21,650					156,785	125,428	31,357	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	30,622	0							30,622	15,311	15,311	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	5,148	0							5,148	2,574	2,574	
1-R SUBTOTAL IN-HOME	1,915,754	43,430	199,017	134,719	77,487	0	0	0	1,461,101	1,160,075	301,026	
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	315	0							315	252	63	
2-B ALTERNATIVE TREATMENT - DELINQUENT	3,465	0							630	504	126	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	116,555	14,894	6,886	1,727		2,835			42,800	34,240	8,560	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	37,572	18,884	1,341	1		12,766			4,580	3,664	916	
2-E EMERGENCY SHELTER - DEPENDENT	44,462	844	5,302	3,202	10,069				25,045	22,541	2,504	
2-F EMERGENCY SHELTER - DELINQUENT	7,102	284			5,153				1,665	1,499	166	
2-G FOSTER FAMILY - DEPENDENT	452,484	45,874	58,994	33,025		20,539			294,052	235,242	58,810	
2-H FOSTER FAMILY - DELINQUENT	9,814	3,146		46					6,622	5,298	1,324	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0							0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	
2-K SUBTOTAL CBP	671,769	83,926	72,523	38,001	15,222	20,539	65,849	0	375,709	303,240	72,469	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	120,074	12							120,062	60,031	60,031	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0							0	0	0	
3-C RES. SERVICE - DELINQUENT (NON YDC/VC)	8,326	3,074				5,216			36	22	14	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	
3-E YDC SECURE	0	0							0	0	0	
3-F SUBTOTAL INSTITUTIONAL	128,400	3,086	0	0	0	5,216	0	0	120,098	60,053	60,045	
4 ADMINISTRATION	641,276	811		92,015		0	0	0	2,613	327,502	218,335	
5 TOTAL REVENUES	3,357,199	131,253	271,540	264,735	92,709	20,539	71,065	0	2,613	1,850,870	651,875	

**CLINTON 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
IN-HOME												
I-A ADOPTION SERVICE	565	147		10,268	0	2	10,982	11	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	341,082	16	0	0	341,098	50	50	0	10,110	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	1,619	423	119,872	37,038	0	5	158,957	15	15	0	0	0
I-D COUNSELING - DEPENDENT	10,591	2,763		66,450	78,530	34	158,368	117	78	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	10,926	0	10,926	9	15	0	0	0
I-F DAY CARE	0	0		36,242	0	0	36,242	0	20	0	0	0
I-G DAY TREATMENT - DEPENDENT	78	20		43	0	1	142	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	27,146	7,082		103,276	0	88	137,504	1,179	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	66,798	0	66,798	189	152	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	24	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	19,176	5,002		106,504	0	62	130,744	149	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	86,399	22,538		550,608	185	281	660,011	302	1	475	0	0
I-O SERVICE PLANNING	24,987	6,518		147,123	0	81	178,709	285	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	83,630		83,630	117	117	0	53,098	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	10,434		10,434	21	21	0	5,286	0
I-R SUBTOTAL IN-HOME	170,561	44,493	460,954	1,021,326	286,745	554	1,984,633			475	68,404	0
Number of Children receiving only NON-PURCHASED IN-HOME Services												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	315	0	315	3	1	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	3,465	0	3,465	33	5	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,440	376	0	9,875	104,859	5	116,555	569	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	224	37,348	0	37,572	1,291	11	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,725	710	0	16,961	24,057	9	44,462	552	31	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	7,102	0	7,102	68	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	29,099	7,591	0	229,302	186,397	95	452,484	6,737	43	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	1,242	8,572	0	9,814	395	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	33,264	8,677	0	257,604	372,115	109	671,769	9,628	105	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	120,074	0	120,074	236	20	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	90	1	0	0	0
3-C RES. SERVICE - DELINQUENT(EXCEPT YDC/YPC)	0	0	0	296	8,030	0	8,326	173	3	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	0	0	0	296	128,104	0	128,400	499	24	0	0	0
4 ADMINISTRATION	209,951	57,897	0	473,987	0	173	742,008			100,732	0	0
TOTAL EXPENDITURES	413,776	111,067	460,954	1,753,213	786,964	836	3,526,810			101,207	68,404	0
County Indirect Costs = \$ 188,470												

**CLINTON 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	\$ 10,982	\$ 0	\$ 10,982
Adoption Assistance	333,068	8,030	341,098
Subsidized Permanent Legal Custodianship	158,957	0	158,957
Counseling	169,294	0	169,294
Day Care	36,242	0	36,242
Day Treatment	142	0	142
Homemaker Service	0	0	0
Intake and Referral	137,592	0	137,592
Life Skills	66,798	0	66,798
Protective Service - Child Abuse	132,368	(1,624)	130,744
Protective Service - General	660,011	0	660,011
Service Planning	178,709	0	178,709
Juvenile Act Proceedings	94,064	0	94,064
Alternative Treatment	3,780	0	3,780
Community Residential	154,127	0	154,127
Emergency Shelter	51,564	0	51,564
Foster Family	462,298	0	462,298
Supervised Independent Living	0	0	0
Juvenile Detention Service	120,074	0	120,074
Residential Service	8,326	0	8,326
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>746,567</u>	<u>(4,559)</u>	<u>742,008</u>
Combined Total Expense	3,524,963	1,847	3,526,810
Less Non-reimbursables	<u>227,368</u>	<u>(57,757)</u>	<u>169,611</u>
Total Net Expense	<u>\$ 3,297,595</u>	<u>\$ 59,604</u>	<u>\$ 3,357,199</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 418,335	\$ (4,559)	\$ 413,776
Employee Benefits	111,067	0	111,067
Subsidies	452,924	8,030	460,954
Operating	1,754,837	(1,624)	1,753,213
Purchased Services	786,964	0	786,964
Fixed Assets	<u>836</u>	<u>0</u>	<u>836</u>
Combined Total Expense	3,524,963	1,847	3,526,810
Less Non-reimbursables	<u>227,368</u>	<u>(57,757)</u>	<u>169,611</u>
Total Net Expense	<u>\$ 3,297,595</u>	<u>\$ 59,604</u>	<u>\$ 3,357,199</u>

**CLINTON 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					
CY370	4	1	1	Administration-Wages and Salaries To decrease Wages and Salaries by \$4,559 to eliminate employee salaries over the total maximum compensation allowed for an equivalent Commonwealth position. A review of the agency's PW-1171 Roster of Personnel by the State Department of Human Services, Bureau of Human Resources, cited one agency employee which exceeded the maximum compensation limits. Title 55 PA Code, Chapter 3170.41(a)	\$ 214,510	\$ (4,559)	\$ 209,951
CY370	1-B	3	2	Adoption Services-Subsidies	\$ 333,052	\$ 8,030	\$ 341,082
	1-M	4		Protective Services-Child Abuse-Operating	\$ 108,128.00	\$ (1,624)	\$ 106,504
				To increase Expenditures by \$6,406 to reconcile with the agency's final ledger. Title 55 PA Code, Chapter 3170.41(a)		\$ 6,406	
CY370	4	10	3	Administration- Non-Reimbursable Non PS/Sub. To decrease Non-Reimbursable Expenditures within the Administration Cost Center by \$57,757 to reflect the indirect costs that exceeded the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 158,489	\$ (57,757)	\$ 100,732

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Finding No. 1 – The Clinton County Children and Youth 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 Clinton County Children and Youth Services Agency (agency) paid 43 In-Home Purchased Service providers (providers) a total of \$1,304,127. The agency provided evidence that they cross-checked children’s names, cost centers and services dates on invoices; however, we found that the agency failed to obtain reasonable assurance that these providers 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 In-Home provider.

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] (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.

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: Agency management stated 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 informed us that, during the fiscal years included in our engagement scope period, they did not have a written policy on monitoring providers’ invoices. The agency did cross-check information on providers’ invoices, such as children’s names, cost centers and the dates of service to other (typically internally developed) documentation; however, the agency did not provide us with evidence providing reasonable assurance that services corresponding to fees charged on submitted invoices were actually provided.

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).

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

- 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 develop and implement routine, fiscal-related monitoring policy and procedures to ensure 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-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 submitted invoices.
- Performance of on-site monitoring visits of these providers to determine whether appropriate supporting documentation exists substantiating invoiced costs and that related services were actually provided according to executed contract terms and/or randomly requiring these providers to submit substantiation evidencing that invoiced contracted services were actually provided.
- Ensuring that agency staff responsible for reviewing and approving these submitted invoices for payment are made aware of the results of monitoring reviews of these respective providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency's invoice review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence documenting 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.

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

Agency Response: Clinton County Children and Youth Agency does acknowledge and agree with Finding No. 1. The Fiscal Department currently reviews the In-Home invoices to confirm the billing as much as possible with the information we have in house. The material used to determine accuracy include: case paper files, Joinder Clinical Information System (JCIS) computer CYS case system, school attendance reports, yearly calendar, court calendar, and verbal communication with caseworker.

In addition to the above process, Fiscal will begin to perform on-site monitoring of each In-Home contracted service. This will be done on a quarterly basis, with approximately 10% to 20% of the paid invoices reviewed to assure the services were provided to the clients. The invoices will be pulled randomly and the results will be documented. A written policy/procedure will be established for the agency to follow for this monitoring.

The policy and implementation of the In-Home monitoring will begin January 1, 2018 and the present Fiscal Department will administer all aspects of this new procedure.

Auditor's Conclusion: We commend the Clinton County Children and Youth Agency on acknowledging the deficiencies in the agency's current In-Home invoice payment process and their plans to develop formal, written In-Home Purchased Services providers' monitoring policy and procedures. During our next audit of the agency, we will review the corresponding implemented formal policy and the results of conducted related procedures to determine whether appropriate evidence exists to provide reasonable assurance that related invoiced, and paid for, In-Home services were actually provided, and if provided, were provided in adherence to DHS regulations and executed key contract terms.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

CLINTON 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 Law¹ (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).² 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 CPSL³, 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 Clinton County Children and Youth Agency provided in-home and placement services to 2,725 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,

¹ 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>

² 23 Pa.C.S. §§ 6344 and 6344.2.

³ 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).

CLINTON 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.⁴ 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.

⁴ 23 Pa.C.S. § 6344.4.

CLINTON COUNTY CHILDREN AND YOUTH AGENCY
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