

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Forest County Children and Youth Agency

April 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

The Commissioners of Forest County
Forest County Courthouse
526 Elm Street Box 3
Tionesta, PA 16353

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Forest County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. 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. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Forest County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.¹

The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

This report includes the following finding:

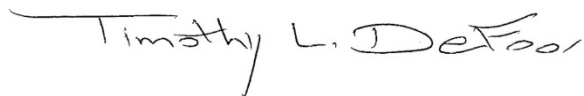
Failure to Perform an Adequate Reconciliation of Agency Records to County Records.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on March 5, 2024.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement 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 to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor
Auditor General
March 6, 2024

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

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BACKGROUND

The Department of the Auditor General (department) 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. The department determines 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.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

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

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 524,721
Supplemental Act 148		<u>0</u>
Total State Allocation		524,721
State Share (CY348) ²	\$ 425,082	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 425,082
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 425,082
Actual Act 148 Revenues Received ⁴		<u>425,082</u>
Net Amount Due County/(State) ⁵		<u>\$ 0</u>

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

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

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

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

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

FOREST COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 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	3,486	0	298	0	0	0	0	0	3,188	3,188	0
02. 90% REIMBURSEMENT	4,650	0	265	0	0	0	0	0	4,385	3,947	438
03. 80% REIMBURSEMENT	515,052	12,574	41,490	2,994	2,494	4,542	0	0	450,958	360,768	90,190
04. 60% REIMBURSEMENT	109,471	5,249	6,160	0	831	1,514	0	419	95,298	57,179	38,119
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	632,659	17,823	48,213	2,994	3,325	6,056	0	419	553,829	425,082	128,747

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	632,659	17,823	48,213	2,994	3,325	6,056	0	419	553,829	425,082	128,747
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10. TOTAL TITLE IV-D COLLECTIONS 15,288

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

12. STATE ACT 148 - line 6 425,082

13. STATE ACT 148 ALLOCATION 524,721

14. ADJUSTED STATE SHARE (lower of 12 or 13) 425,082

INVOICE											
AMENDED STATE SHARE (ACT 148)	425,082										
ACT 148 AMOUNT RECEIVED	425,082										
ADJUSTMENT TO STATE SHARE	0										

**FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
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	3,486	0	0	298	0	0	0	0	3,188	3,188	0	
1-B	ADOPTION ASSISTANCE	20,805	0	12,153	0	0	0	0	0	8,652	6,922	1,730	
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	
1-D	COUNSELING - DEPENDENT	9,487	0	0	605	1,925	0	757	0	6,200	4,960	1,240	
1-E	COUNSELING - DELINQUENT	8,079	0	0	0	0	0	0	0	8,079	6,463	1,616	
1-F	DAY CARE	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	
1-H	DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-I	HOMEMAKER SERVICE	623	0	0	43	0	0	0	0	580	464	116	
1-J	INTAKE & REFERRAL	14,006	0	0	1,017	0	0	0	0	12,989	10,391	2,598	
1-K	LIFE SKILLS - DEPENDENT	17,305	0	0	967	1,069	0	757	0	14,512	11,610	2,902	
1-L	LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-M	PROTECTIVE SERVICE - CHILD ABUSE	30,789	0	0	1,723	0	0	0	0	29,066	23,253	5,813	
1-N	PROTECTIVE SERVICE - GENERAL	301,027	1,282	0	19,190	0	831	0	0	279,724	223,779	55,945	
1-O	SERVICE PLANNING	20,645	0	0	1,273	0	0	0	0	19,372	15,498	3,874	
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
1-R	SUBTOTAL IN-HOME	426,252	1,282	12,153	25,116	2,994	831	1,514	0	382,362	306,528	75,834	
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	7,413	0	0	686	0	0	0	0	6,727	5,382	1,345	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	79,944	11,292	3,000	531	1,663	3,028	0	0	60,430	48,344	12,086	
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-F	EMERGENCY SHELTER - DELINQUENT	4,650	0	225	40	0	0	0	0	4,385	3,947	438	
2-G	FOSTER FAMILY - DEPENDENT	4,929	0	0	302	0	0	0	0	4,627	3,702	925	
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I	KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M	SUBTOTAL CBP	96,936	11,292	3,225	1,559	0	1,663	3,028	0	76,169	61,375	14,794	
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	
3-B	RESIDENTIAL SERVICE - DEPENDENT	3,182	0	0	44	0	0	0	0	3,138	1,883	1,255	
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	30,518	5,186	0	0	831	1,514	0	0	22,987	13,792	9,195	
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	33,700	5,186	0	44	0	831	1,514	0	26,125	15,675	10,450	
4	ADMINISTRATION	75,771	63		6,116		0	0	419	69,173	41,504	27,669	
5	TOTAL REVENUES	632,659	17,823	15,378	32,835	2,994	3,325	6,056	419	553,829	425,082	128,747	

**FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY370
EXPENDITURE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	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
1-A ADOPTION SERVICE	2,195	782	482	0	27	0	3,486	4	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	20,805	0	0	0	20,805	0	3	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	3,377	1,212	1,814	3,057	27	0	9,487	15	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0	2	8,077	0	0	8,079	1	1	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	402	142	72	0	7	0	623	8	0	0	0	0
1-J INTAKE & REFERRAL	9,013	3,197	1,653	0	143	0	14,006	95	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	9,432	3,333	1,674	2,696	170	0	17,305	7	1	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	17,300	6,093	6,339	700	357	0	30,789	47	2	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	181,244	60,311	39,537	16,727	3,208	0	301,027	106	7	0	0	0
1-O SERVICE PLANNING	13,066	4,606	2,721	0	252	0	20,645	20	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	0	0	0	0	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	236,029	79,676	20,805	54,294	31,257	4,191	426,252	398	0	0	0	0
LRCNP = Legal Representation for Children in Placement = \$ 0 LRCNP = Legal Representation for Children Non-Placement = \$ 0 Number of Children receiving sub NON-PURCHASED III Services												
COMMUNITY BASED PLACEMENT	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
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	4,777	1,711	0	877	0	48	7,413	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	490	79,454	0	79,944	368	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	4,650	0	4,650	30	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	3,019	1,062	0	787	0	61	4,929	0	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	7,796	2,773	0	2,154	84,104	109	96,936	398	3	0	0	0
INSTITUTIONAL PLACEMENT	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
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,041	702	0	371	0	68	3,182	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	30,518	0	30,518	96	1	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	2,041	702	0	371	30,518	68	33,700	96	1	0	0	0
4 ADMINISTRATION	45,582	16,213	0	13,329	0	647	75,771	0	0	0	0	0
5 TOTAL EXPENDITURES	291,448	99,364	20,805	70,148	145,879	5,015	632,659	0	0	0	0	0
County Indirect Costs = \$ 0												

**FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 4,574	\$ 0	\$ 4,574
Adoption Assistance	25,864	0	25,864
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	5,345	0	5,345
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	512	0	512
Intake and Referral	15,565	0	15,565
Life Skills	13,703	0	13,703
Protective Service - Child Abuse	43,446	0	43,446
Protective Service - General	305,484	0	305,484
Service Planning	40,717	0	40,717
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	98,469	0	98,469
Emergency Shelter	9,581	0	9,581
Foster Family	5,046	0	5,046
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	163,568	0	163,568
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	83,476	0	83,476
Combined Total Expense	<u>815,350</u>	<u>0</u>	<u>815,350</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 815,350</u>	<u>\$ 0</u>	<u>\$ 815,350</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 303,386	\$ 0	\$ 303,386
Employee Benefits	115,661	0	115,661
Subsidies	25,864	0	25,864
Operating	91,275	0	91,275
Purchased Services	272,777	0	272,777
Fixed Assets	6,387	0	6,387
Combined Total Expense	<u>815,350</u>	<u>0</u>	<u>815,350</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 815,350</u>	<u>\$ 0</u>	<u>\$ 815,350</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	595,063
Supplemental Act 148			<u>0</u>
Total State Allocation			595,063
State Share (CY348) ²	\$		541,109
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	541,109
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	541,109
Actual Act 148 Revenues Received ⁴			<u>541,109</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 auditor's adjustments are considered.

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

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

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

FOREST COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	4,574	0	222	0	0	0	0	0	4,352	4,352	0
02. 90% REIMBURSEMENT	9,581	0	0	2,994	0	0	0	0	6,587	5,928	659
03. 80% REIMBURSEMENT	554,151	8,823	34,715	0	0	0	12,800	0	497,813	398,251	99,562
04. 60% REIMBURSEMENT	247,044	11,730	4,418	0	3,325	6,056	0	551	220,964	132,578	88,386
05. 50% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
06. TOTAL NET CHILD WELFARE EXPEND.	815,350	20,553	39,355	2,994	3,325	6,056	12,800	551	729,716	541,109	188,607

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

08. NON-REIMBURSABLE EXPENDITURES	0	0	0						0		0
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09. TOTAL EXPENDITURES	815,350	20,553	39,355	2,994	3,325	6,056	12,800	551	729,716	541,109	188,607
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10. TOTAL TITLE IV-D COLLECTIONS 16,366

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

12. STATE ACT 148 - line 6 541,109

13. STATE ACT 148 ALLOCATION 595,063

14. ADJUSTED STATE SHARE (lower of 12 or 13) 541,109

INVOICE											
AMENDED STATE SHARE (ACT 148)	541,109										
ACT 148 AMOUNT RECEIVED	541,109										
ADJUSTMENT TO STATE SHARE	0										

FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	4,574	0		222	0				0	4,352	4,352	0
1-B ADOPTION ASSISTANCE	25,864	0	12,226	621					0	13,017	10,414	2,603
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0					0	0	0	0
1-D COUNSELING - DEPENDENT	4,572	64		152	0	0	0	0	0	4,356	3,485	871
1-E COUNSELING - DELINQUENT	773	0		0	0	0	0	0	0	773	618	155
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	512	0		20	0	0	0	0	0	492	394	98
1-J INTAKE & REFERRAL	15,565	0		781	0	0	0	0	0	14,784	11,827	2,957
1-K LIFE SKILLS - DEPENDENT	13,703	64		483	0	0	0	0	0	13,156	10,525	2,631
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	43,446	0		2,248	0	0	0	0	0	41,198	32,958	8,240
1-N PROTECTIVE SERVICE - GENERAL	305,484	1,412		13,365	0	0	0	0	0	290,707	232,566	58,141
1-O SERVICE PLANNING	40,717	0		2,034	0	0	0	0	0	38,683	30,946	7,737
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	455,210	1,540	12,226	19,926	0	0	0	0	0	421,518	338,085	83,433

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	55,599	1,119	1,163	1,333				12,800	0	39,184	31,347	7,837
2-D COMMUNITY RESIDENTIAL - DELINQUENT	42,870	6,164	0	0				0	0	36,706	29,365	7,341
2-E EMERGENCY SHELTER - DEPENDENT	4,650	0	0	0	0	0	0	0	0	4,650	4,185	465
2-F EMERGENCY SHELTER - DELINQUENT	4,951	0	0	0	2,994	0	0	0	0	1,937	1,743	194
2-G FOSTER FAMILY - DEPENDENT	5,046	0	0	289				0	0	4,757	3,806	951
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	113,096	7,283	1,163	1,622	2,994	0	0	12,800	0	87,234	70,446	16,788

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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	5,758	0	0	351				0	0	5,407	3,244	2,163
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	157,810	11,160	0	0	3,325	6,056	0	0	0	137,269	82,361	54,908
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	163,568	11,160	0	351	0	3,325	6,056	0	0	142,676	85,605	57,071

4 ADMINISTRATION	83,476	570		4,067	0	0	0	0	551	78,288	46,973	31,315
5 TOTAL REVENUES	815,550	20,553	13,389	25,966	2,994	3,325	6,056	12,800	551	729,716	541,109	188,607

**FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
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	2,837	1,116		614	0	7	4,574	4	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	25,864	0	0	0	25,864	0	4	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	2,696	1,064		799	0	13	4,572	22	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0		11	762	0	773	0	1	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	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	322	123		66	0	1	512	13	0	0	0	0
1-J INTAKE & REFERRAL	9,725	3,839		1,977	0	24	15,565	96	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	6,864	2,714		772	3,345	8	13,703	29	1	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	23,271	9,130		7,818	1,850	1,377	43,446	52	4	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	164,125	60,876		43,424	32,614	4,445	305,484	102	8	0	0	0
1-O SERVICE PLANNING	24,796	9,598		6,294	0	29	40,717	26	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0		0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	234,636	88,460	25,864	61,775	38,571	5,904	453,210			0	0	0
	LRCP = Legal Representation for Children in Placement = \$										0	
	LRNP = Legal Representation for Children Non-Placement = \$										0	

COMMUNITY BASED PLACEMENT	TOTAL EXPENDITURES										Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE						
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	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	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	11,518	4,682	0	15,187	24,195	17	55,599	147	1	0	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	42,870	0	42,870	147	1	0	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	0	0	0	30	1	0	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	4,931	0	4,931	30	1	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	2,417	951	0	1,672	0	6	5,046	0	0	0	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	13,935	5,633	0	16,859	76,646	23	113,096	354	4	0	0	0		

INSTITUTIONAL PLACEMENT	TOTAL EXPENDITURES										Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE						
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	3,606	1,415	0	737	0	0	5,758	0	0	0	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YDC)	0	0	0	250	157,560	0	157,810	518	2	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	3,606	1,415	0	987	157,560	0	163,568	518	2	0	0	0		

4 ADMINISTRATION	51,209	20,153	0	11,654	0	460	83,476			0	0	0
5 TOTAL EXPENDITURES	303,386	115,661	25,864	91,275	272,777	6,387	815,350			0	0	0
	County Indirect Costs = \$										0	

**FOREST COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 4,574	\$ 0	\$ 4,574
Adoption Assistance	25,864	0	25,864
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	5,345	0	5,345
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	512	0	512
Intake and Referral	15,565	0	15,565
Life Skills	13,703	0	13,703
Protective Service - Child Abuse	43,446	0	43,446
Protective Service - General	305,484	0	305,484
Service Planning	40,717	0	40,717
Juvenile Act Proceedings	0	0	0
Alternative Treatment	0	0	0
Community Residential	98,469	0	98,469
Emergency Shelter	9,581	0	9,581
Foster Family	5,046	0	5,046
Kinship Care	0	0	0
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	163,568	0	163,568
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	83,476	0	83,476
Combined Total Expense	<u>815,350</u>	<u>0</u>	<u>815,350</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 815,350</u>	<u>\$ 0</u>	<u>\$ 815,350</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 303,386	\$ 0	\$ 303,386
Employee Benefits	115,661	0	115,661
Subsidies	25,864	0	25,864
Operating	91,275	0	91,275
Purchased Services	272,777	0	272,777
Fixed Assets	6,387	0	6,387
Combined Total Expense	<u>815,350</u>	<u>0</u>	<u>815,350</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 815,350</u>	<u>\$ 0</u>	<u>\$ 815,350</u>

SECTION 3

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

FOREST COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding - Failure to Perform an Adequate Reconciliation of Agency Records to County Records

Condition: The Forest County Children and Youth Agency did not implement policy and procedures for reconciling the agency’s expenditures and revenues presented on the quarterly fiscal reports to the related expenditures and revenues recorded in the county’s general ledger. While the County Treasurer’s Office performed annual reconciliations of the agency’s financial records to the county’s financial records, these reconciliations were done at the end of each calendar year, not quarterly or at the agency’s fiscal year end.

Criteria: Department of Human Services, Office of Children, Youth and Families (DHS, OCYF) Bulletins 3140-21-01 and 3140-22-01 required submission of the CY-376 Certification Statement with the fiscal reports included in the quarterly Act 148 Invoice Package. The CY-376 Certification Statement submitted by the agency with its quarterly fiscal reports and signed by the county commissioners states, in part, “We certify that we are the authorized official(s) of the above-named county, and that this statement of receipts and expenditures for the period shown is true and correct to the best of our knowledge and belief; that the expenditures and income shown on these forms have been reconciled with the related balances of the books of this County....”

Cause: According to agency management, meetings were held with the County Treasurer’s Department during the 2019-2020 fiscal year to develop policy and procedures for a quarterly reconciliation of expenditures and revenues from agency records to the county records. However, due to the COVID-19 pandemic, further meetings were not held during the pandemic, and policy and procedures were not developed and implemented until 2024.

Effect: As a result of the agency not adequately reconciling the expenditures and revenues recorded in the agency’s financial records with the related amounts recorded in the County’s financial records, errors in the expenditures and revenues reported on the agency’s submitted Act 148 fiscal reports may have occurred and not been discovered in a timely manner. This may lead to the agency’s inaccurate invoicing of their net costs to the Commonwealth DHS and, in turn, the agency’s receipt of Act 148 funds to which it may not be entitled.

Recommendation: We recommend that the Forest County Children and Youth Agency ensure it reconciles the agency’s financial records with the related financial records of the County prior to submitting their quarterly Act 148 fiscal reports to DHS. The agency should maintain evidence of these reconciliations, along with the documentation utilized in the preparation of the reconciliations.

FOREST COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Agency Response: The agency discussed the finding with the County Treasurer and an agreement was made to reconcile the agency records with the county records on a quarterly basis starting 2024.

Auditor's Conclusion: During our next regularly scheduled engagement, we will evaluate agency management's reconciliations of the agency's financial records with the related financial records of the County, prior to submitting the quarterly Act 148 fiscal reports to DHS.

FOREST COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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