

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2018 to June 30, 2019

July 1, 2019 to June 30, 2020

Fulton County Children and Youth Agency

March 2022



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 Fulton County
Fulton County Courthouse
116 West Market Street, Suite 203
McConnellsburg, PA 17233

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 the Fulton County Services for Children (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, 2018 to June 30, 2019, and July 1, 2019 to June 30, 2020. 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, 2019, and June 30, 2020.

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 Fulton County.

We certify that 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 2018-2019 and 2019-2020 fiscal years based on the accrual basis of accounting.¹

Adjustments to the agency's submitted fiscal reports resulting from the procedures we performed during this engagement are as follows:

- For the **2018-2019 fiscal year**, our engagement resulted in five adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$17,766, decreasing non-reimbursable expenditures by \$1,217 and increasing revenue by \$2,533. Based on the application of the state participation rates, the five adjustments resulted in an amount due to the state totaling \$14,812.
- For the **2019-2020 fiscal year**, our engagement resulted in three adjustments made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$15,158, increasing non-reimbursable expenditures by \$24,087 and increasing revenue by \$6,081. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$16,762.

This report includes the following observation.

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

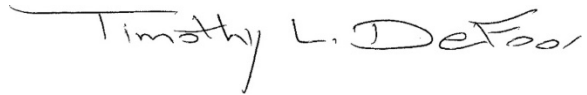
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on February 10, 2022.

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 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.

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.

We appreciate the cooperation, assistance, and courtesy granted 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,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
February 17, 2022

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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.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	1,154,090
Supplemental Act 148			0
Total State Allocation			1,154,090
State Share (CY348) ²	\$	687,707	
Less: Major Service Category Adjustment			0
Net State Share	\$	687,707	
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable ³	\$	687,707	
Actual Act 148 Revenues Received ⁴			702,519
Net Amount Due County/(State) ⁵	\$		(14,812)

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.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	31,933	0	1,122	0	0	0	0	0	30,811	27,730	3,081
03. 80% REIMBURSEMENT	862,021	11,848	115,731	18,136	8,844	21,000	0	0	686,462	549,169	137,293
04. 60% REIMBURSEMENT	212,558	3,563	24,532	0	2,947	7,000	0	355	174,161	104,498	69,663
05. 50% REIMBURSEMENT	21,312	0	1	0	0	8,692	0	0	12,619	6,310	6,309
06. TOTAL NET CHILD WELFARE EXPEND.	1,127,824	15,411	141,386	18,136	11,791	36,692	0	355	904,053	687,707	216,346
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	54,822	0							54,822		54,822
09. TOTAL EXPENDITURES	1,182,646	15,411	141,386	18,136	11,791	36,692	0	355	958,875	687,707	271,168
10. TOTAL TITLE IV-D COLLECTIONS	9,854										
11. TITLE IV-D Collections for IV-E Children	1,872										
12. STATE ACT 148 - line 6	687,707										
13. STATE ACT 148 ALLOCATION	1,154,090										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	687,707										
INVOICE											
AMENDED STATE SHARE (ACT 148)	687,707										
ACT 148 AMOUNT RECEIVED	702,519										
ADJUSTMENT TO STATE SHARE	(14,812)										

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 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	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	137,621	201	69,722	0	0	0	0	0	0	67,698	54,158	13,540
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	2,600	0	0	232	0	0	0	0	0	2,368	1,894	474
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	7,169	0	0	0	0	0	0	0	0	7,169	5,735	1,434
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	99,805	0	0	8,974	0	0	0	0	0	90,831	72,665	18,166
1-K LIFE SKILLS - DEPENDENT	38,151	0	0	0	18,136	0	0	0	0	20,015	16,012	4,003
1-L LIFE SKILLS - DELINQUENT	12,463	0	0	0	0	0	0	0	0	12,463	9,970	2,493
1-M PROTECTIVE SERVICE - CHILD ABUSE	55,514	0	0	4,094	0	0	0	0	0	51,420	41,136	10,284
1-N PROTECTIVE SERVICE - GENERAL	185,857	0	0	16,601	0	2,948	0	0	0	166,308	133,046	33,262
1-O SERVICE PLANNING	40,071	0	0	3,206	0	0	0	0	0	36,865	29,492	7,373
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	21,312	0	0	1	0	0	8,692	0	0	12,619	6,310	6,309
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	600,563	201	69,722	33,108	18,136	2,948	8,692	0	0	467,756	370,418	97,338
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	16,553	0	0	161	0	0	0	0	0	16,392	13,114	3,278
2-D COMMUNITY RESIDENTIAL - DELINQUENT	68,284	1,565	0	0	0	0	3,000	0	0	63,719	50,975	12,744
2-E EMERGENCY SHELTER - DEPENDENT	31,933	0	0	1,122	0	0	0	0	0	30,811	27,750	3,061
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	94,424	6,938	3,876	8,294	0	0	12,000	0	0	63,316	50,653	12,663
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	52,262	0	0	571	0	0	6,000	0	0	45,691	36,553	9,138
2-J SUP. INDEPENDENT LIVING - DELINQUENT	51,247	3,144	0	0	0	5,896	0	0	0	42,207	33,766	8,441
2-K SUBTOTAL CBP	314,703	11,647	3,876	10,148	0	5,896	21,000	0	0	262,136	212,791	49,345
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	41,991	2,742	13,605	1	0	0	3,000	0	0	22,643	13,586	9,057
3-C RES. SERVICE - DELINQUENT (NON YDC/FC)	46,999	601	0	0	0	2,947	4,000	0	0	39,451	23,671	15,780
3-D SECURE RES. SERVICE (EXCEPT YDC)	30,096	220	0	0	0	0	0	0	0	29,876	17,926	11,950
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	119,086	3,563	13,605	1	0	2,947	7,000	0	0	91,970	55,183	36,787
ADMINISTRATION	93,472	0	0	10,926	0	0	0	0	355	82,191	49,315	32,876
TOTAL REVENUES	1,127,824	15,411	87,203	54,183	18,136	11,791	36,692	0	355	904,053	687,707	216,346

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1 WAGES AND SALARIES	2 EMPLOYEE BENEFITS	3 SUBSIDIES	4 OPERATING	5 PURCHASED SERVICES	6 FIXED ASSETS	7 TOTAL EXPENDITURES	8 Children Served (by county)	9 Children Served (Purchased)	10 Non- Reimbursable Non PS/Stub.	11 Non-Reim. Purchased Serv/ Subsidies	12 Program Income related to all Non- Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	143,096	0	0	0	143,096	0	18	0	5,475	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	2,600	0	0	0	2,600	0	0	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	7,169	0	7,169	0	1	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	60,061	22,755	12,120	285	4,584	99,805	357	1	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	38,151	0	38,151	0	23	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	12,463	0	12,463	0	8	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	32,916	11,859	9,109	225	1,405	55,514	51	1	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	109,976	41,506	25,768	541	8,099	185,890	348	1	33	0	0	0
1-O SERVICE PLANNING	24,685	9,059	4,822	150	1,355	40,071	377	1	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	60	21,252	0	21,312	0	11	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	227,638	85,179	143,096	54,479	80,236	606,071	606,071	33	33	0	5,475	0
Number of Children receiving only NON-PURCHASED IN-Home Services 284												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,646	560	0	598	13,739	16,553	112	1	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	68,284	0	68,284	384	2	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	13,170	4,478	0	2,379	11,826	31,933	105	2	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	29,066	11,438	0	8,504	42,428	94,424	501	4	0	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	4,663	1,696	0	903	44,771	52,262	365	1	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	51,247	0	51,247	246	1	0	0	0	0
2-K SUBTOTAL CBP	48,545	18,172	0	12,384	232,295	314,703	1,713	11	0	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	8	41,983	41,991	142	2	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	46,999	46,999	184	2	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	30,096	30,096	94	2	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	8	119,078	119,086	420	6	0	0	0	0
4 ADMINISTRATION	25,498	10,337	0	101,239	2,545	142,786	142,786	49,314	49,314	0	0	0
TOTAL EXPENDITURES	301,681	113,688	143,096	168,110	434,154	2,917	1,182,646	49,347	49,347	0	5,475	0
County Indirect Costs = \$ 91,300												

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	143,096	0	143,096
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	2,600	0	2,600
Day Care	0	0	0
Day Treatment	7,169	0	7,169
Homemaker Service	0	0	0
Intake and Referral	103,479	(3,674)	99,805
Life Skills	50,614	0	50,614
Protective Service - Child Abuse	56,564	(1,050)	55,514
Protective Service - General	192,364	(6,474)	185,890
Service Planning	41,121	(1,050)	40,071
Juvenile Act Proceedings	21,312	0	21,312
Alternative Treatment	0	0	0
Community Residential	84,837	0	84,837
Emergency Shelter	31,933	0	31,933
Foster Family	96,873	(2,449)	94,424
Supervised Independent Living	103,684	(175)	103,509
Juvenile Detention Service	0	0	0
Residential Service	88,990	0	88,990
Secure Residential Service (Except YDC)	30,096	0	30,096
YDC Secure	0	0	0
Administration	145,680	(2,894)	142,786
Combined Total Expense	<u>1,200,412</u>	<u>(17,766)</u>	<u>1,182,646</u>
Less Non-reimbursables	<u>56,039</u>	<u>(1,217)</u>	<u>54,822</u>
Total Net Expense	<u>\$ 1,144,373</u>	<u>\$ (16,549)</u>	<u>\$ 1,127,824</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 313,110	\$ (11,429)	\$ 301,681
Employee Benefits	113,688	0	113,688
Subsidies	143,096	0	143,096
Operating	174,447	(6,337)	168,110
Purchased Services	434,154	0	434,154
Fixed Assets	21,917	0	21,917
Combined Total Expense	<u>1,200,412</u>	<u>(17,766)</u>	<u>1,182,646</u>
Less Non-reimbursables	<u>56,039</u>	<u>(1,217)</u>	<u>54,822</u>
Total Net Expense	<u>\$ 1,144,373</u>	<u>\$ (16,549)</u>	<u>\$ 1,127,824</u>

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-J	1	1	CY-370 Adjustments				
	1-M	1		Intake & Referral - Wages and Salaries	\$ 62,461	\$ (2,400)	\$ 60,061	
	1-N	1		Protective Service Child Abuse - Wages and Salaries	\$ 33,602	\$ (686)	\$ 32,916	
	1-O	1		Protective Service General - Wages and Salaries	\$ 114,205	\$ (4,229)	\$ 109,976	
	2-G	1		Service Planning - Wages and Salaries	\$ 25,371	\$ (686)	\$ 24,685	
	2-I	1		Foster Family (Dependent) - Wages and Salaries	\$ 30,666	\$ (1,600)	\$ 29,066	
	4	1		Supervised Ind. Living (Dependent) - Wages and Salaries	\$ 4,777	\$ (114)	\$ 4,663	
				Administration - Wages and Salaries	\$ 27,212	\$ (1,714)	\$ 25,498	
			Total Adjustment Amount		\$ (11,429)			
			To decrease Wages & Salaries by \$11,429 to eliminate an employee's salary which was ineligible for state reimbursement, according to the PW-1171 Roster of Personnel.					
			Title 55 PA Code, Chapter 3170.42(a)(b)(c)					
CY-370	1-J	4	2	Intake & Referral - Operating	\$ 13,394	\$ (1,274)	\$ 12,120	
	1-M	4		Protective Service Child Abuse - Operating	\$ 9,473	\$ (364)	\$ 9,109	
	1-N	4		Protective Service General - Operating	\$ 28,013	\$ (2,245)	\$ 25,768	
	1-O	4		Service Planning - Operating	\$ 5,186	\$ (364)	\$ 4,822	
	2-G	4		Foster Family (Dependent) - Operating	\$ 9,353	\$ (849)	\$ 8,504	
	2-I	4		Supervised Independent Living (Dependent) - Operating	\$ 964	\$ (61)	\$ 903	
	4	4		Administration - Operating	\$ 102,419	\$ (910)	\$ 101,509	
					Total Adjustment Amount		\$ (6,067)	
			To decrease Operating expenditures by \$6,067 to remove County Cost Allocation Plan Occupancy Indirect Costs which were reported twice on the agency submitted CY-370 Expenditure Report.					
			Title 55 PA Code, Chapters 3170.60 & 3170.95(a)(b) OCYF Bulletin 00-95-12					
CY-370	4	4	3	Administration - Operating	\$ 101,509	\$ (270)	\$ 101,239	
				To decrease indirect costs by \$270 to reconcile to the County Cost Allocation Plan.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY-370	4	10	4	Administration - Non-Reim. Non-PS/Sub.	\$ 50,531	\$ (1,217)	\$ 49,314	
				To decrease Non-Reimbursable Expenditures by \$1,217 to properly report indirect costs which exceed the two percent cost limitation.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY-370 A				CY-370A Adjustment				
	1-B	2	5	Adoption Assistance - Program Income	\$ 168	\$ 33	\$ 201	
	2-D	2		Community Residential (Delinquent) - Program Income	\$ 1,308	\$ 257	\$ 1,565	
	2-G	2		Foster Family (Dependent) - Program Income	\$ 5,798	\$ 1,140	\$ 6,938	
	2-J	2		Supervised Ind. Living (Delinquent) - Program Income	\$ 2,627	\$ 517	\$ 3,144	
	3-B	2		Residential Service (Dependent) - Program Income	\$ 2,291	\$ 451	\$ 2,742	
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 502	\$ 99	\$ 601	
	3-D	2		Secure Residential Service - Program Income	\$ 184	\$ 36	\$ 220	
					Total Adjustment Amount		\$ 2,533	
					To increase program income \$2,533 to include receipts not reported by the agency on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2019 to JUNE 30, 2020

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	1,076,677
Supplemental Act 148		<u>0</u>
Total State Allocation		1,076,677
State Share (CY348) ²	\$	597,414
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	597,414
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	597,414
Actual Act 148 Revenues Received ⁴		<u>614,176</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(16,762)</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.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED CY348
FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	Demonstration	ASSISTANCE	TOTAL	ACT 148	SHARE
							Project Title IV-E				
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	2,514	0	639	0	0	0	0	0	1,875	1,688	187
03. 80% REIMBURSEMENT	838,804	3,778	154,997	18,136	8,843	14,173	0	0	638,877	511,101	127,776
04. 60% REIMBURSEMENT	185,999	16,259	11,692	0	2,948	18,173	0	364	136,563	81,938	54,625
05. 50% REIMBURSEMENT	9,720	0	0	0	0	4,346	0	0	5,374	2,687	2,687
06. TOTAL NET CHILD WELFARE EXPEND	1,037,037	20,037	167,328	18,136	11,791	36,692	0	364	782,689	597,414	185,275
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	43,732	0	0	0	0	0	0	0	43,732	0	43,732
09. TOTAL EXPENDITURES	1,080,769	20,037	167,328	18,136	11,791	36,692	0	364	826,421	597,414	229,007
10. TOTAL TITLE IV-D COLLECTIONS	19,951										
11. TITLE IV-D Collections for IV-E Children	1,599										
12. STATE ACT 148 - line 6	597,414										
13. STATE ACT 148 ALLOCATION	1,076,677										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	597,414										
INVOICE											
AMENDED STATE SHARE (ACT 148)	597,414										
ACT 148 AMOUNT RECEIVED	614,176										
ADJUSTMENT TO STATE SHARE	(16,762)										

FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
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	0	0			0			0	0	0	0	0
1-B ADOPTION ASSISTANCE	128,440	0	71,052					0	0	57,388	45,910	11,478
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	0	0	0	0				0	0	0	0	0
1-D COUNSELING - DEPENDENT	660	0			0			0	0	660	528	132
1-E COUNSELING - DELINQUENT	0	0			0			0	0	0	0	0
1-F DAY CARE	0	0			0			0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	4,268	0			0			0	0	4,268	3,414	854
1-I HOMEMAKER SERVICE	0	0			0			0	0	0	0	0
1-J INTAKE & REFERRAL	64,199	0		9,090	0			0	0	55,109	44,087	11,022
1-K LIFE SKILLS - DEPENDENT	43,651	0		0	18,136			0	0	25,515	20,412	5,103
1-L LIFE SKILLS - DELINQUENT	7,391	0		0	0			0	0	7,391	5,913	1,478
1-M PROTECTIVE SERVICE - CHILD ABUSE	74,778	0		10,770	0			0	0	64,008	51,206	12,802
1-N PROTECTIVE SERVICE - GENERAL	219,856	0		34,858	0		2,173	0	0	182,825	146,260	36,565
1-O SERVICE PLANNING	74,230	0		11,086	0			0	0	63,144	50,515	12,629
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	9,720	0		0	0		4,346	0	0	5,374	2,687	2,687
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	627,193	0	71,052	65,804	18,136	0	6,519	0	0	465,682	370,932	94,750
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	54,284	0		1,614		161		0	0	52,509	42,007	10,502
2-D COMMUNITY RESIDENTIAL - DELINQUENT	46,616	309					4,000	0	0	42,307	33,846	8,461
2-E EMERGENCY SHELTER - DEPENDENT	2,514	0		639	0			0	0	1,875	1,688	187
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	101,518	3,469	4,295	11,593			8,000	0	0	74,161	59,329	14,832
2-H FOSTER FAMILY - DELINQUENT	0	0		0				0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0						0	0	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	16,127	0		639		5,896		0	0	9,592	7,674	1,918
2-L SUP. INDEPENDENT LIVING - DELINQUENT	2,786	0		0		2,786		0	0	0	0	0
2-M SUBTOTAL CBP	223,845	3,778	4,295	14,485	0	8,843	12,000	0	0	180,444	144,544	35,900
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0										
3-B RESIDENTIAL SERVICE - DEPENDENT	948	6,788				2,948	3,000	0	0	(11,788)	(7,073)	(4,715)
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	109,661	9,471					15,173	0	0	85,017	51,010	34,007
3-D SECURE RES. SERVICE (EXCEPT YDC)	5,336	0							0	5,336	3,202	2,134
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	115,945	16,259	0	0	0	2,948	18,173	0	0	78,565	47,139	31,426
4 ADMINISTRATION	70,054	0		11,692				0	0	364	34,799	23,199
5 TOTAL REVENUES	1,037,037	20,037	75,347	91,981	18,136	11,791	36,692	0	364	782,689	597,414	185,275

FULTON COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
 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	0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	133,930	0	0	0	133,930	0	13	0	5,490	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	660	0	0	660	0	1	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	4,268	0	4,268	0	1	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	38,668	16,021	0	7,952	0	1,558	64,199	471	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	43,651	0	43,651	0	28	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	7,391	0	7,391	0	7	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	41,822	17,209	0	10,349	3,840	1,558	74,778	73	6	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	130,034	53,656	0	28,236	2,960	5,009	219,895	522	3	39	0	0
1-O SERVICE PLANNING	44,977	18,396	0	9,299	0	1,558	74,230	530	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	9,720	0	9,720	0	3	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	255,501	105,282	133,930	55,836	72,490	9,683	632,722	0	0	39	5,490	0
Number of Children receiving only NON-PURCHASED IN-Home Services 463												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	6,255	2,459	0	1,534	43,925	111	54,284	1	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	46,616	0	46,616	267	3	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	1,577	594	0	343	0	0	2,514	2	0	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	31,055	12,632	0	7,642	49,187	1,002	101,518	445	2	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	245	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	1,577	594	0	342	13,614	0	16,127	117	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	2,786	0	2,786	14	1	0	0	0
2-M SUBTOTAL CBP	40,464	16,279	0	9,861	156,128	1,113	223,845	846	7	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	948	0	948	245	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	109,661	0	109,661	352	2	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	5,336	0	5,336	29	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	0	115,945	0	115,945	626	4	0	0	0
4 ADMINISTRATION	14,031	5,595	0	88,297	0	334	108,257	0	0	38,203	0	0
5 TOTAL EXPENDITURES	309,996	127,156	133,930	153,994	344,563	11,130	1,080,769	0	0	38,242	5,490	0
County Indirect Costs = \$ 83,990												

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 0	\$ 0	\$ 0
Adoption Assistance	133,730	200	133,930
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	660	0	660
Day Care	0	0	0
Day Treatment	4,268	0	4,268
Homemaker Service	0	0	0
Intake and Referral	61,903	2,296	64,199
Life Skills	51,042	0	51,042
Protective Service - Child Abuse	71,149	3,629	74,778
Protective Service - General	224,487	(4,592)	219,895
Service Planning	69,896	4,334	74,230
Juvenile Act Proceedings	9,720	0	9,720
Alternative Treatment	0	0	0
Community Residential	57,417	43,483	100,900
Emergency Shelter	2,559	(45)	2,514
Foster Family	97,446	4,072	101,518
Kinship Care	0	0	0
Supervised Independent Living	18,958	(45)	18,913
Juvenile Detention Service	0	0	0
Residential Service	154,114	(43,505)	110,609
Secure Residential Service (Except YDC)	5,330	6	5,336
YDC Secure	0	0	0
Administration	133,248	(24,991)	108,257
Combined Total Expense	<u>1,095,927</u>	<u>(15,158)</u>	<u>1,080,769</u>
Less Non-reimbursables	<u>19,645</u>	<u>24,087</u>	<u>43,732</u>
Total Net Expense	<u>\$ 1,076,282</u>	<u>\$ (39,245)</u>	<u>\$ 1,037,037</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 315,673	\$ (5,677)	\$ 309,996
Employee Benefits	137,627	(10,471)	127,156
Subsidies	133,730	200	133,930
Operating	153,280	714	153,994
Purchased Services	344,487	76	344,563
Fixed Assets	11,130	0	11,130
Combined Total Expense	<u>1,095,927</u>	<u>(15,158)</u>	<u>1,080,769</u>
Less Non-reimbursables	<u>19,645</u>	<u>24,087</u>	<u>43,732</u>
Total Net Expense	<u>\$ 1,076,282</u>	<u>\$ (39,245)</u>	<u>\$ 1,037,037</u>

**FULTON COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2019 TO JUNE 30, 2020
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370 Adjustments								
CY-370	1-J	1	1	Intake & Referral - Wages and Salaries	\$ 36,087	\$ 2,581	\$ 38,668	
	1-M	1		Protective Service Child Abuse - Wages and Salaries	\$ 39,330	\$ 2,492	\$ 41,822	
	1-N	1		Protective Service General - Wages and Salaries	\$ 130,701	\$ (667)	\$ 130,034	
	1-O	1		Service Planning - Wages and Salaries	\$ 40,951	\$ 4,026	\$ 44,977	
	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 4,777	\$ 1,478	\$ 6,255	
	2-E	1		Emergency Shelter (Dependent) - Wages and Salaries	\$ 1,622	\$ (45)	\$ 1,577	
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 28,411	\$ 2,644	\$ 31,055	
	2-K	1		Supervised Independent Living (Dep.) - Wages and Salaries	\$ 1,622	\$ (45)	\$ 1,577	
	4	1		Administration - Wages and Salaries	\$ 32,172	\$ (18,141)	\$ 14,031	
	1-J	2		Intake & Referral - Employee Benefits	\$ 16,298	\$ (277)	\$ 16,021	
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 17,487	\$ (278)	\$ 17,209	
	1-N	2		Protective Service General - Employee Benefits	\$ 57,774	\$ (4,118)	\$ 53,656	
	1-O	2		Service Planning - Employee Benefits	\$ 18,080	\$ 316	\$ 18,396	
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 1,970	\$ 489	\$ 2,459	
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 12,387	\$ 245	\$ 12,632	
	4	2		Administration - Employee Benefits	\$ 12,443	\$ (6,848)	\$ 5,595	
	1-B	3		Adoption Assistance - Subsidies	\$ 133,730	\$ 200	\$ 133,930	
	1-J	4		Intake & Referral - Operating	\$ 7,960	\$ (8)	\$ 7,952	
	1-M	4		Protective Service Child Abuse - Operating	\$ 10,244	\$ 105	\$ 10,349	
	1-N	4		Protective Service General - Operating	\$ 28,683	\$ (447)	\$ 28,236	
	1-O	4		Service Planning - Operating	\$ 9,307	\$ (8)	\$ 9,299	
	2-C	4		Community Residential (Dependent) - Operating	\$ 1,535	\$ (1)	\$ 1,534	
	2-G	4		Foster Family (Dependent) - Operating	\$ 6,567	\$ 1,075	\$ 7,642	
	4	4		Administration - Operating	\$ 88,299	\$ (2)	\$ 88,297	
	1-M	5		Protective Service Child Abuse - Purchased Services	\$ 2,530	\$ 1,310	\$ 3,840	
	1-N	5		Protective Service General - Purchased Services	\$ 2,320	\$ 640	\$ 2,960	
	2-C	5		Community Residential (Dependent) - Purchased Services	\$ -	\$ 43,925	\$ 43,925	
	2-D	5		Community Residential (Delinquent) - Purchased Services	\$ 49,024	\$ (2,408)	\$ 46,616	
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 49,079	\$ 108	\$ 49,187	
	3-B	5		Residential Service (Dependent) - Purchased Services	\$ 44,453	\$ (43,505)	\$ 948	
	3-D	5		Secure Residential Service - Purchased Services	\$ 5,330	\$ 6	\$ 5,336	
					Total Adjustment Amount		\$ (15,158)	
					To decrease expenditures by \$15,158 to include transactions not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)				
CY-370	4	10	2	Administration - Non-Reimbursable Non-PS/Sub.	\$ 14,116	\$ 24,087	\$ 38,203	
				To increase Non-Reimbursable Expenditures by \$24,087 to properly report indirect costs which exceed the two percent cost limitation.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				
CY-370A Adjustment								
CY-370 A	2-D	2	3	Community Residential (Delinquent) - Program Income	\$ 215	\$ 94	\$ 309	
	2-G	2		Foster Family (Dependent) - Program Income	\$ 2,416	\$ 1,053	\$ 3,469	
	3-B	2		Residential Service (Dependent) - Program Income	\$ 4,728	\$ 2,060	\$ 6,788	
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 6,597	\$ 2,874	\$ 9,471	
				Total Adjustment Amount		\$ 6,081		
				To increase Program Income by \$6,081 to include revenue not reported on the agency's Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final Program Income ledger.				
				Title 55 PA Code, Chapter 3170.95(a)(b)				

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATION

FULTON COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

The prior report included the following finding:

Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

In our prior engagement report, for the fiscal years July 1, 2016 to June 30, 2018, we cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirement of the respective provider contract terms.

During the conduct of our current engagement, we obtained evidence substantiating that, as of July 1, 2018, the agency developed and implemented fiscal-related monitoring policy and procedures designed to reduce the agency's risk of paying overbillings or fraudulent billings submitted by contracted In-Home Purchased Service providers.

The agency's fiscal-related monitoring policy for In-Home Purchased Service providers states the service providers will provide the agency with a monthly invoice, client signature sheets, and case notes. The policy further states that the agency's fiscal assistant and clerk/typist are responsible for reviewing all in-home service invoices to ensure that the documentation received supports the invoiced number of hours and a Provider Invoice Review spreadsheet is used to document the reviews. Finally, the casework supervisor assures that invoiced dates of service were authorized and the case is open for services.

To assess the sufficiency of these procedures, we reviewed written policy and procedures; invoices and supporting documentation; and provider invoice review spreadsheets.

Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted.

SECTION 4

CURRENT ENGAGEMENT OBSERVATION

FULTON COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Despite the Pennsylvania Department of Human Services Apparent Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers, DHS Failed to Review the Adequacy of the C&Y Agencies Procedures and Results for Ensuring these Providers Comply with CPSL Requirements.

The vast majority of Pennsylvania’s County Children and Youth (C&Y) agencies contract with non-government In-Home Preventative service providers (contracted providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.² The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (certifications) for all contracted providers’ (and their respective subcontractors’) employees and direct volunteers.³

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these contracted providers were not being monitored for compliance with the CPSL certification mandates. Specifically, this needed monitoring relates to obtaining assurance as to the sufficiency of each C&Y agency’s procedures for reviewing the certifications of contracted providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective actions when disqualifying incidents are identified. Furthermore, these contracted providers are not subject to licensure nor annual inspections under the Human Services Code (Code).⁴ Our concerns continue to be communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract-monitoring expectations to the C&Y agencies and for implementing a

² Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

³ 23 Pa.C.S. §§ 6344 and 6344.2. Please note that CPSL 23 Pa.C.S. § 6344.4 now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months.

⁴ Based on a recent communication with DHS in early September 2020, the state agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these contracted providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
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method to ensure certification monitoring is being performed adequately. DHS staff also stated these expectations were communicated to C&Y agencies on numerous occasions since 2016.

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to then DHS Deputy Secretary for Children, Youth and Families, which was also delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

In an effort to further address our concerns, DHS expanded its CPSL adherence requirements for C&Y agencies through the issuance of its 2019 revision of its Single Audit Supplement (supplement) for counties, effective for the fiscal year ended June 30, 2019. The supplement included the following requirements for C&Y agencies and their auditors who conduct Single Audits of counties.

C&Y agencies are required to:

- Monitor contracted provider adherence to the CPSL background check requirements to assure the safety of children receiving prevention, reunification, and aftercare services (services coded as in-home).
- Document these efforts and report them to DHS on a supplemental schedule included in each counties' Single Audit package.
- Create a listing of contracted providers that deliver in-home coded services.
- Monitor a sample of contracted providers' compliance with the CPSL requirements, including checking for incidents since the date of the background clearances.
- Communicate any violations to contracted providers and obtain a corrective action plan.
- Follow-up on implementation of the corrective action plan within six months.
- Document the results of the monitoring.

As part of the Single Audit, the auditors are required to perform agreed-upon procedures with regard to the supplemental schedule noted above, including the following:

- Obtain a listing of contracted providers that deliver in-home coded services for the C&Y agency.
- Test the listing of contracted providers for completeness.

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- Analyze the C&Y agency's documentation of monitoring activities for adequacy of monitoring, the C&Y agency's obtaining of any necessary corrective action plans, the C&Y agency's timely follow-up on corrective action plans, and the adequacy and accuracy of the monitoring documentation as represented on the supplemental schedule.
- Disclose any exceptions or findings within the Single Audit package for items not reflected on the supplemental schedule.

Our Current Position

We believe that the requirements that DHS included in its supplement are great first steps in obtaining assurance of the C&Y agencies' compliance with the CPSL certification requirements. Specifically, having independent auditors reviewing the adequacy of the C&Y agencies' monitoring of the CPSL background check requirements for contracted providers annually, and reporting the C&Y agencies' monitoring efforts in a supplemental schedule of the Single Audit package that is provided to DHS appears to be effective. As part of the CPSL certification monitoring process, it is incumbent upon DHS to review the supplemental schedule and any exceptions or findings within the Single Audit packages to ascertain whether the C&Y agencies are properly monitoring for CPSL certification requirements of its contracted providers. However, as of March 2021, DHS officials acknowledged that staff have not started reviewing the Single Audit packages for this purpose.⁵

This lack of review by DHS is especially concerning considering DHS as the oversight agency could remain unaware of improper monitoring being performed by a C&Y agency and/or non-compliance with the CPSL occurring despite receiving an audit report disclosing such information. Therefore, we believe that it is imperative that DHS review the Single Audit packages for CPSL compliance by the C&Y agencies in a timely manner.

Alternatively, DHS could implement its own monitoring process whereby it reviews the adequacy of each C&Y agency's monitoring to ensure the agency's contracted providers and their subcontractors complied with CPSL certification requirements. The process would include reviewing the corrective actions plans when disqualifying incidents were identified and verifying that the corrective action plans were implemented.¹

⁵ DHS informed us that they merely verbally inquire about the status of C&Y agencies' respective corrective action plans during their monitoring process.

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Conclusion

As the oversight agency, it is our opinion that DHS should ensure that every C&Y agency and its respective contracted providers are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the adequacy of each C&Y Agency's procedures for reviewing the certifications of their contracted providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. We continue to believe that these children remain particularly vulnerable because contracted in-home services are often times provided outside the presence and view of others.

ⁱ **Special Note:** In marked contrast to contracted foster care parents/providers and day treatment centers/child residential facilities, as well as 12 other types of facilities and programs, these C&Y contracted providers are not subject to annual licensure and an inspection process in accordance with the Human Services Code (Code). As noted in an earlier footnote, DHS recently made the candid statement that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these contracted providers.

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y agencies' contracted providers and their subcontractors.

FULTON COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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