

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2019 to June 30, 2020

July 1, 2020 to June 30, 2021

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## Lebanon County Children and Youth Agency

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September 2023



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 Lebanon County  
Lebanon Municipal Building  
400 South Eighth Street, Room 207  
Lebanon, PA 17042

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 Lebanon County Children & 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, 2019 to June 30, 2020, and July 1, 2020 to June 30, 2021. The scope of our engagement was limited to the fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2020, and June 30, 2021.

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 Lebanon 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 2019-2020 and 2020-2021 fiscal years based on the accrual basis of accounting.<sup>1</sup>

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

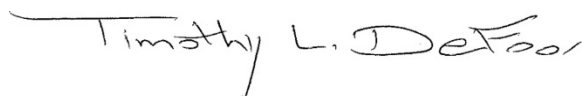
- For the **2019-2020 fiscal year**, our engagement resulted in no adjustments made to the agency's submitted fiscal reports.
- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment made to the agency's submitted fiscal reports. This adjustment in total affected the agency's Net State Share by increasing revenue by \$6,601. Based on the application of the state participation rates, this adjustment resulted in an amount due to the state totaling \$5,148.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on June 29, 2023.

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.

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  
July 12, 2023

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<sup>1</sup> 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 4<sup>th</sup> 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, 2019 to JUNE 30, 2020**

**LEBANON 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 <sup>1</sup>	\$	5,970,934
Supplemental Act 148		<u>360,138</u>
Total State Allocation		6,331,072
State Share (CY348) <sup>2</sup>	\$	5,970,934
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	5,970,934
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	5,970,934
Actual Act 148 Revenues Received <sup>4</sup>		<u>5,970,934</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>0</u></u>

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

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

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

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

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





LEBANON 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	45,219	0		6,207	0				0	39,012	39,012	0
1-B ADOPTION ASSISTANCE	561,396	17,873	288,515	0					0	255,008	204,006	51,002
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	107,174	0	0	0					0	107,174	85,739	21,435
1-D COUNSELING - DEPENDENT	365,862	0		0	48,702	0			0	317,160	253,728	63,432
1-E COUNSELING - DELINQUENT	892,406	4,639		0	66,370	0			0	821,397	657,118	164,279
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	752	0		0	0	0	0	0	0	752	602	150
1-I HOMEMAKER SERVICE	33,240	0		0	0	0	0	0	0	33,240	26,592	6,648
1-J INTAKE & REFERRAL	371,259	0		50,111	0	25,288	3,428		0	292,432	233,946	58,486
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	750	0		87	0	0	0	0	0	663	530	133
1-M PROTECTIVE SERVICE - CHILD ABUSE	433,294	0		58,947	0	0	0	0	0	374,347	299,478	74,869
1-N PROTECTIVE SERVICE - GENERAL	490,866	947		67,009	0	75,864	10,284	0	0	336,762	269,410	67,352
1-O SERVICE PLANNING	90,724	0		12,182	0	0	0	0	0	78,542	62,834	15,708
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	7,452	0		959	0		0	0	0	6,493	3,247	3,246
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,400,394	23,459	288,515	195,502	115,072	101,152	13,712	0	0	2,662,982	2,136,242	526,740
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	944,282	27,725	50,013	3,764					0	862,780	690,224	172,556
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,058,027	44,272	43,153	60					0	970,542	776,434	194,108
2-E EMERGENCY SHELTER - DEPENDENT	25,088	5	2,297	644	0	0	0	0	0	22,142	19,928	2,214
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,480,758	109,733	154,801	128,308					0	1,087,916	870,333	217,583
2-H FOSTER FAMILY - DELINQUENT	136,442	3,057	0	85					0	133,300	106,640	26,660
2-I KINSHIP CARE - DEPENDENT	190,436	1,710	22,769	5,016					0	160,941	128,753	32,188
2-J KINSHIP CARE - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	91,643	79	20,518	80					0	70,966	56,773	14,193
2-L SUP. INDEPENDENT LIVING - DELINQUENT	9,700	0		0	0	0	0	0	0	9,700	7,760	1,940
2-M SUBTOTAL CBP	3,936,376	186,581	293,551	137,957	0	0	0	0	0	3,318,287	2,656,845	661,442
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	52,840	49		3,639					0	52,791	26,396	26,395
3-B RESIDENTIAL SERVICE - DEPENDENT	132,040	3,482	0	460					0	124,919	74,951	49,968
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	441,609	12,451	0	460					0	428,698	257,219	171,479
3-D SECURE RES. SERVICE (EXCEPT YDC)	624,659	9,031							0	615,628	369,377	246,251
3-E YDC SECURE	285,864	0								285,864	171,518	114,346
3-F SUBTOTAL INSTITUTIONAL	1,537,012	25,013	0	4,099	0	0	0	0	0	1,507,900	899,461	608,439
<b>ADMINISTRATION</b>	874,133	4,026		118,292					0	749,840	449,904	299,936
<b>TOTAL REVENUES</b>	9,747,915	239,079	582,066	455,850	115,072	101,152	13,712	0	1,975	8,239,009	6,142,452	2,096,557

LEBANON 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
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	8,845	7,763		28,611	0	0	45,219	12	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	561,396	0	0	0	561,396	94	0	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	107,174	0	0	0	107,174	14	0	0	0	0
I-D COUNSELING - DEPENDENT	0	0		365,862	0	0	365,862	115	0	0	0	0
I-E COUNSELING - DELINQUENT	0	0		892,406	0	0	892,406	112	0	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	752	0	752	12	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	33,240	0	33,240	14	0	0	0	0
I-J INTAKE & REFERRAL	225,520	130,043		15,696	0	0	371,259	502	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		750	0	0	750	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	251,546	146,698		35,050	0	0	433,294	412	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	281,010	137,452		72,059	345	0	490,866	520	2	0	0	0
I-O SERVICE PLANNING	59,930	30,794		0	0	0	90,724	370	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				7,452	0	0	7,452	0	4	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	826,851	452,750	668,570	159,618	1,292,605	0	3,400,394					0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,112												
<b>COMMUNITY BASED PLACEMENT</b>												
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	13,482	7,955	0	14,155	908,690	0	944,282	3,674	27	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,574	1,056,453	0	1,058,027	4,039	23	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	2,805	1,726	0	465	20,092	0	25,088	307	16	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	198,811	136,821	0	148,862	996,264	0	1,480,758	20,682	119	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	700	135,742	0	136,442	781	4	0	0	0
2-I KINSHIP CARE - DEPENDENT	32,319	426	0	18,331	139,360	0	190,436	5,233	14	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	546	91,097	0	91,643	428	3	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	9,700	0	9,700	49	1	0	0	0
2-M <b>SUBTOTAL CBP</b>	247,417	146,928	0	184,633	3,357,398	0	3,936,376	35,193	207	0	0	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	52,840	0	52,840	195	20	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	8,773	10,390	0	7,790	105,087	0	132,040	553	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	4,285	437,324	0	441,609	2,141	17	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	703	623,956	0	624,659	1,854	14	0	0	0
3-E YDC SECURE	0	0	0	0	285,864	0	285,864	554	4	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	8,773	10,390	0	12,778	1,505,071	0	1,537,012	5,297	60	0	0	0
<b>ADMINISTRATION</b>	376,071	225,197	0	272,865	0	0	874,133					0
<b>TOTAL EXPENDITURES</b>	1,459,112	835,265	668,570	629,894	6,155,074	0	9,747,915					0
County Indirect Costs = \$ 91,226												

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 45,219	\$ 0	\$ 45,219
Adoption Assistance	561,396	0	561,396
Subsidized Permanent Legal Custodianship	107,174	0	107,174
Counseling	1,258,268	0	1,258,268
Day Care	0	0	0
Day Treatment	752	0	752
Homemaker Service	33,240	0	33,240
Intake and Referral	371,259	0	371,259
Life Skills	750	0	750
Protective Service - Child Abuse	433,294	0	433,294
Protective Service - General	490,866	0	490,866
Service Planning	90,724	0	90,724
Juvenile Act Proceedings	7,452	0	7,452
Alternative Treatment	0	0	0
Community Residential	2,002,309	0	2,002,309
Emergency Shelter	25,088	0	25,088
Foster Family	1,617,200	0	1,617,200
Kinship Care	190,436	0	190,436
Supervised Independent Living	101,343	0	101,343
Juvenile Detention Service	52,840	0	52,840
Residential Service	573,649	0	573,649
Secure Residential Service (Except YDC)	624,659	0	624,659
YDC Secure	285,864	0	285,864
Administration	874,133	0	874,133
Combined Total Expense	<u>9,747,915</u>	<u>0</u>	<u>9,747,915</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,747,915</u>	<u>\$ 0</u>	<u>\$ 9,747,915</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,459,112	\$ 0	\$ 1,459,112
Employee Benefits	835,265	0	835,265
Subsidies	668,570	0	668,570
Operating	629,894	0	629,894
Purchased Services	6,155,074	0	6,155,074
Fixed Assets	0	0	0
Combined Total Expense	<u>9,747,915</u>	<u>0</u>	<u>9,747,915</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,747,915</u>	<u>\$ 0</u>	<u>\$ 9,747,915</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2020 to JUNE 30, 2021**

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

Approved State Allocation <sup>1</sup>	\$	6,579,068
Supplemental Act 148		<u>0</u>
Total State Allocation		6,579,068
State Share (CY348) <sup>2</sup>	\$	5,837,518
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	5,837,518
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	5,837,518
Actual Act 148 Revenues Received <sup>4</sup>		<u>5,842,666</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(5,148)</u></u>

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

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

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

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

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

LEBANON COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHLD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	47,351	0	7,434	0	0	0	0	0	39,917	39,917	0
02. 90% REIMBURSEMENT	4,587	0	621	0	0	0	0	0	3,966	3,569	397
03. 80% REIMBURSEMENT	7,807,908	212,253	1,108,805	115,072	101,152	13,712	0	0	6,256,914	5,005,532	1,251,382
04. 60% REIMBURSEMENT	1,442,282	12,719	145,164	0	0	0	0	3,008	1,281,391	768,835	512,556
05. 50% REIMBURSEMENT	40,298	283	687	0	0	0	0	0	39,328	19,665	19,663
06. TOTAL NET CHLD WELFARE EXPEND.	9,342,426	225,255	1,262,711	115,072	101,152	13,712	0	3,008	7,621,516	5,837,518	1,783,998
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	542,000	2,355							539,645	323,787	215,858
08. NON-REIMBURSABLE EXPENDITURES	10,698	0							10,698		10,698
09. TOTAL EXPENDITURES	9,895,124	227,610	1,262,711	115,072	101,152	13,712	0	3,008	8,171,859	6,161,305	2,010,554
10. TOTAL TITLE IV-D COLLECTIONS	151,926										
11. TITLE IV-D Collections for IV-E Children	34,012										
12. STATE ACT 148 - line 6	5,837,518										
13. STATE ACT 148 ALLOCATION	5,842,666										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	5,837,518										
INVOICE											
AMENDED STATE SHARE (ACT 148)	5,837,518										
ACT 148 AMOUNT RECEIVED	5,842,666										
ADJUSTMENT TO STATE SHARE	(5,148)										

LEBANON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD 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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	47,351	0		7,434	0		0	0	0	39,917	39,917	0
1-B ADOPTION ASSISTANCE	598,422	0	284,528	0			0	0	0	313,894	251,115	62,779
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	153,541	14,745	0	0			0	0	0	138,796	111,037	27,759
1-D COUNSELING - DEPENDENT	538,287	0		0	73,443		0	0	0	464,844	371,875	92,969
1-E COUNSELING - DELINQUENT	685,259	9,647		56	41,629		0	0	0	633,927	507,142	126,785
1-F DAY CARE	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
1-H DAY TREATMENT - DELINQUENT	489	0		0	0		0	0	0	489	391	98
1-I HOMEMAKER SERVICE	32,470	0		0	0		0	0	0	32,470	25,976	6,494
1-J INTAKE & REFERRAL	477,718	0		76,117	0		0	0	0	401,601	321,281	80,320
1-K LIFE SKILLS - DEPENDENT	2,000	0		126	0		0	0	0	1,874	1,499	375
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	471,012	0		74,237	0		0	0	0	396,775	317,420	79,355
1-N PROTECTIVE SERVICE - GENERAL	530,197	0		84,209	0	101,152	13,712	0	0	331,124	264,899	66,225
1-O SERVICE PLANNING	87,106	0		13,221	0		0	0	0	73,885	59,108	14,777
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	4,312	0		666	0		0	0	0	3,646	1,823	1,823
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	106	0		21	0		0	0	0	85	43	42
1-R <b>SUBTOTAL IN-HOME</b>	3,628,270	24,392	284,528	256,087	115,072	101,152	13,712	0	0	2,833,327	2,273,526	559,801
<b>COMMUNITY BASED PLACEMENT</b>								Child Welfare Demonstration Project Title IV-E				
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	822,030	39,952	15,615	6,787			0	0	0	759,676	607,741	151,935
2-D COMMUNITY RESIDENTIAL - DELINQUENT	871,216	32,436	0	0			0	0	0	838,780	671,024	167,756
2-E EMERGENCY SHELTER - DEPENDENT	4,587	0		621	0		0	0	0	3,966	3,569	397
2-F EMERGENCY SHELTER - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	2,108,789	96,972	308,987	225,463			0	0	0	1,477,367	1,181,894	295,473
2-H FOSTER FAMILY - DELINQUENT	163,295	2,585	0	164			0	0	0	160,546	128,437	32,109
2-I KINSHIP CARE - DEPENDENT	248,728	15,916	5,910	11,240			0	0	0	215,662	172,530	43,132
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	17,349	0		2,145	0		0	0	0	15,204	12,163	3,041
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	4,235,994	187,861	330,512	246,420	0	0	0	0	0	3,471,201	2,777,358	693,843
<b>INSTITUTIONAL PLACEMENT</b>								Child Welfare Demonstration Project Title IV-E				
3-A JUVENILE DETENTION SERVICE	35,880	283								35,597	17,799	17,798
3-B RESIDENTIAL SERVICE - DEPENDENT	187,026	2,148	0	7,275			0	0	0	177,603	106,562	71,041
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	182,830	8,408	0	102			0	0	0	174,320	104,592	69,728
3-D SECURE RES. SERVICE (EXCEPT YDC)	200,483	1,721								198,762	119,257	79,505
3-E YDC SECURE	542,000	2,355								539,645	323,787	215,858
3-F <b>SUBTOTAL INSTITUTIONAL</b>	1,148,219	14,915	0	7,377	0	0	0	0	0	1,125,927	671,997	453,930
4 <b>ADMINISTRATION</b>	871,943	442		137,787			0	0	0	730,706	438,424	292,282
5 <b>TOTAL REVENUES</b>	9,884,426	227,610	615,040	647,671	115,072	101,152	13,712	0	3,008	8,161,161	6,161,305	1,999,856





**LEBANON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 47,351	\$ 0	\$ 47,351
Adoption Assistance	598,422	0	598,422
Subsidized Permanent Legal Custodianship	163,256	0	163,256
Counseling	1,223,546	0	1,223,546
Day Care	0	0	0
Day Treatment	489	0	489
Homemaker Service	32,470	0	32,470
Intake and Referral	477,718	0	477,718
Life Skills	2,000	0	2,000
Protective Service - Child Abuse	471,012	0	471,012
Protective Service - General	530,197	0	530,197
Service Planning	87,106	0	87,106
Juvenile Act Proceedings	4,418	0	4,418
Alternative Treatment	0	0	0
Community Residential	1,693,246	0	1,693,246
Emergency Shelter	4,587	0	4,587
Foster Family	2,272,318	0	2,272,318
Kinship Care	249,477	0	249,477
Supervised Independent Living	17,349	0	17,349
Juvenile Detention Service	35,880	0	35,880
Residential Service	369,856	0	369,856
Secure Residential Service (Except YDC)	200,483	0	200,483
YDC Secure	542,000	0	542,000
Administration	871,943	0	871,943
Combined Total Expense	<u>9,895,124</u>	<u>0</u>	<u>9,895,124</u>
Less Non-reimbursables	<u>10,698</u>	<u>0</u>	<u>10,698</u>
Total Net Expense	<u>\$ 9,884,426</u>	<u>\$ 0</u>	<u>\$ 9,884,426</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,624,013	\$ 0	\$ 1,624,013
Employee Benefits	924,116	0	924,116
Subsidies	761,678	0	761,678
Operating	703,818	0	703,818
Purchased Services	5,881,499	0	5,881,499
Fixed Assets	0	0	0
Combined Total Expense	<u>9,895,124</u>	<u>0</u>	<u>9,895,124</u>
Less Non-reimbursables	<u>10,698</u>	<u>0</u>	<u>10,698</u>
Total Net Expense	<u>\$ 9,884,426</u>	<u>\$ 0</u>	<u>\$ 9,884,426</u>

**LEBANON COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2020 TO JUNE 30, 2021  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370A Adjustment			
CY-370A	1-C	2	1	Subsidized Permanenet Legal Custodianship - Program Income	\$ 14,317	\$ 428	\$ 14,745
	1-E	2		Counseling (Del.) - Program Income	\$ 9,367	\$ 280	\$ 9,647
	2-C	2		Community Residential (Dep.) - Program Income	\$ 38,793	\$ 1,159	\$ 39,952
	2-D	2		Community Residential (Del.) - Program Income	\$ 31,495	\$ 941	\$ 32,436
	2-G	2		Foster Family (Dep.) - Program Income	\$ 94,160	\$ 2,812	\$ 96,972
	2-H	2		Foster Family (Del.) - Program Income	\$ 2,510	\$ 75	\$ 2,585
	2-I	2		Kinship Care (Dep.) - Program Income	\$ 15,454	\$ 462	\$ 15,916
	3-A	2		Juvenile Detention Service - Program Income	\$ 275	\$ 8	\$ 283
	3-B	2		Residential Service (Dep.) - Program Income	\$ 2,086	\$ 62	\$ 2,148
	3-C	2		Residential Service (Del.) (Non YDC/YFC) - Program Income	\$ 8,164	\$ 244	\$ 8,408
	3-D	2		Secure Residential Service (Except YDC) - Program Income	\$ 1,671	\$ 50	\$ 1,721
	3-E	2		YDC Secure	\$ 2,287	\$ 68	\$ 2,355
	4	2		Administration	\$ 430	\$ 12	\$ 442
				Total Adjustment Amount		\$ 6,601	
				To increase program income by \$6,601 to properly report the total amount received 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 RECOMMENDATIONS

LEBANON COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT OBSERVATION

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, 2017 to June 30, 2019, we cited the agency for failing to consistently perform sufficient internal control policies and procedures to obtain and review adequate supporting documentation evidencing that services related to fees and operating costs invoiced by In-Home Purchased Service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider contract terms.

We obtained evidence substantiating that, as of July 1, 2017, 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 required that supporting documentation, such as signed service logs, service forms, and progress notes, be submitted with each monthly invoice. The agency's fiscal assistant randomly selected a ten percent sample of clients from each invoice and compared to the provider's supporting documentation. The policy further states that if discrepancies are found, the provider will be contacted and a resolution determined.

To assess the sufficiency of these procedures, we reviewed several invoices and the related supporting documentation and verified the agency obtained sufficient documentation to verify the invoiced number of units.

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

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

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