

AMENDED FINANCIAL REPORT

Armstrong County Children and Youth Agency For the Period July 1, 2009 to June 30, 2010

October 2014



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Armstrong County
Armstrong County Courthouse
450 East Market Street, Suite 200
Kittanning, PA 16201-1409

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Armstrong County Children and Youth Agency for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children resident within the County for the period July 1, 2009 to June 30, 2010, pursuant to authority derived from Act 148 of July 9, 1976, (P.L. 846, No. 148), as amended, 62 P.S. § 704.1(a)(4). The scope of our engagement was limited to the aforementioned fiscal forms included in the Act 148 Invoice Package for the fiscal year ended June 30, 2010, as certified by the County Officials, and submitted to the Department of Public Welfare (DPW).

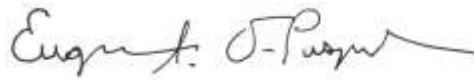
Preparation of these submitted fiscal forms and compliance with children, youth, and families regulations are the responsibility of the Armstrong County Children and Youth Agency management. Our engagement included testing of the County Children and Youth Agency's records and other procedures we considered necessary to enable us to ascertain and certify the financial information included on the attached amended fiscal forms and 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.*). We believe that our engagement provides a reasonable basis for the certification of the amended financial reports.

The results of the procedures performed during this engagement include 2 adjustments to the Armstrong County Children and Youth Agency's submitted fiscal forms, as presented on page 7. We determined that, based upon the state participation rates, the \$167 increase in Non-Reimbursable Expenditures and the \$396 increase in Revenue resulted in a net amount of \$417 due to the state.

This report is being forwarded to the Department of Public Welfare, Bureau of Financial Operations, and the Office of Children, Youth, and Families. You will be notified by the Department of Public Welfare of any impact from the results of our engagement. At that time, you will be afforded the opportunity to appeal the results, in accordance with 1 PA Code 31.1 *et seq.*

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

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

October 1, 2014

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the submitted cost and revenue reports of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Public Welfare 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 the Department of Public Welfare (DPW) and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Public Welfare Code (62 P. S. § 703), the DPW 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 actual expenditures incurred for the provision of children and youth social services on a quarterly basis to the DPW through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by the DPW.

As part of our engagement, we reviewed three fiscal forms included in the Act 148 Invoice package, the CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary. Specifically, we reviewed the final, 4th Quarter fiscal forms submitted to the DPW, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine if the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DPW for the respective fiscal year (FY). The variances identified between the reported and actual costs and revenues required adjustments to these fiscal forms, and thus, the Amended CY-370 Expenditure Report, the Amended CY-370A Revenue Report, and the Amended CY-348 Fiscal Summary included in this report reflect the County Children and Youth Agency’s revised costs and revenues and the impact on the Net State Share.

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	2,103,772
Supplemental Act 148			_____
Total State Allocation			2,103,772
State Share (CY348) ²	\$		1,832,347
Less: Major Service Category Adjustment			0
Net State Share	\$		1,832,347
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable ³	\$		1,832,347
Actual Act 148 Revenues Received ⁴			1,832,764
Net Amount Due County/(State) ⁵	\$		(417)

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

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

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

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

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

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	32,863	125	3,029	0	0	0	0	0	29,709	29,709	0
02. 90% REIMBURSEMENT	51,003	0	5,252	0	0	0	0	0	45,751	41,176	4,575
03. 80% REIMBURSEMENT	3,241,777	118,925	643,973	264,459	60,853	189,177	0	0	1,964,390	1,571,511	392,879
04. 60% REIMBURSEMENT	320,899	4,738	46,851	0	0	0	0	2,460	266,850	160,110	106,740
05. 50% REIMBURSEMENT	59,680	0	0	0	0	0	0	0	59,680	29,841	29,839
06. TOTAL NET CHILD WELFARE EXPEND.	3,706,222	123,788	699,105	264,459	60,853	189,177	0	2,460	2,366,380	1,832,347	534,033
YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	17,496	0							17,496	10,498	6,998
08. NON-REIMBURSABLE EXPENDITURES	39,709	0	0						39,709		39,709
09. TOTAL EXPENDITURES	3,763,427	123,788	699,105	264,459	60,853	189,177	0	2,460	2,423,585	1,842,845	580,740
10. IL Grant Funds Reported	0										
11. TOTAL HSDF used for Child Welfare	11,666										
12. TOTAL TITLE IV-D COLLECTIONS	40,219										
13. TITLE IV-D Collections for IV-E Children	6,014										
14. STATE ACT 148 - line 6	1,832,347										
15. STATE ACT 148 ALLOCATION	2,103,772										
16. ADJUSTED STATE SHARE (lower of 14 or 15)	1,832,347										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,832,347										
ACT 148 RECEIVED	1,832,764										
ADJUSTMENT TO STATE SHARE	(417)										

Subsidized Permanent Legal Custodianship											
SPLC	30,054	1,314									4

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A ADOPTION SERVICE	32,863	125		3,029			0	0	0	29,709	29,709	0
I-B ADOPTION ASSISTANCE	301,873	0	167,684	0			0		0	134,189	107,351	26,838
I-C COUNSELING - DEPENDENT	23,509	0			11,235	0	0		0	12,274	9,819	2,455
I-D COUNSELING - DELINQUENT	211,090	0			78,660	0	0		0	132,430	105,944	26,486
I-E DAY CARE	0	0				0	0	0	0	0	0	0
I-F DAY TREATMENT - DEPENDENT	163,378	0		4,431	59,445	0	0	0	0	99,502	79,602	19,900
I-G DAY TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-I INTAKE & REFERRAL	175,292	0		26,092	0	0	0	0	0	149,200	119,360	29,840
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	288,939	11,666		30,231	95,416	0	0	0	0	151,626	121,301	30,325
I-M PROTECTIVE SERVICE - GENERAL	595,667	410		54,558	19,703	60,853	0	0	0	460,143	368,114	92,029
I-N SERVICE PLANNING	233,458	0		33,029	0	0	0	0	0	200,429	160,343	40,086
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT	43,871	0		0	0	0	0	0	0	43,871	21,936	21,935
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT	5,180	0		0	0	0	0	0	0	5,180	2,590	2,590
I-Q SUBTOTAL IN-HOME	2,075,120	12,201	167,684	151,370	264,459	60,853	0	0	0	1,418,553	1,126,069	292,484

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	548,142	15,775	152,418	12,884		0	189,177	0	177,888	142,310	35,578	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	218,381	10,557	68,691			0		0	139,133	111,306	27,827	
2-E EMERGENCY SHELTER - DEPENDENT	41,806	0	682	2,730		0	0	0	38,394	34,555	3,839	
2-F EMERGENCY SHELTER - DELINQUENT	9,197	0	1,840			0	0	0	7,357	6,621	736	
2-G FOSTER FAMILY - DEPENDENT	482,048	80,517	66,797	27,158		0	0	0	307,576	246,061	61,515	
2-H FOSTER FAMILY - DELINQUENT	0	0		0		0	0	0	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0		0	0	0	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0		0	0	0	0	0	0	
2-K SUBTOTAL CBP	1,299,574	106,849	290,428	42,772	0	0	189,177	0	670,348	540,853	129,495	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	10,629	0		0		0	0	0	10,629	5,315	5,314	
3-B RESIDENTIAL SERVICE - DEPENDENT	20,821	0		3,091		0	0	0	17,730	10,638	7,092	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0		0	0	0	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0		0	0	0	0	0	0	
3-E YDC/YFC (NON-SECURED-Institutional)	0	0		0		0	0	0	0	0	0	
3-F YDC SECURE	17,496	0		0		0	0	0	17,496	10,498	6,998	
3-G SUBTOTAL INSTITUTIONAL	48,946	0	0	3,091	0	0	0	0	45,855	26,451	19,404	
4 ADMINISTRATION	300,078	4,738	43,760	0	0	0	0	2,460	249,120	149,472	99,648	
TOTAL REVENUES	3,723,718	123,788	458,112	240,993	264,459	60,853	189,177	0	2,383,876	1,842,845	541,031	

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non- Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
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
I-A ADOPTION SERVICE	18,322	9,016		5,527	0	0	32,865	18		2	0	0
I-B ADOPTION ASSISTANCE	0	0	301,873	0	0	0	301,873	43		43	0	0
I-C COUNSELING - DEPENDENT	0	0		0	23,509	0	23,509	0		14	0	0
I-D COUNSELING - DELINQUENT	0	0		0	211,090	0	211,090	0		35	0	0
I-E DAY CARE	0	0		0	0	0	0	0		0	0	0
I-F DAY TREATMENT - DEPENDENT	17,693	6,675		5,723	133,293	0	163,384	22		6	0	0
I-G DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0		0	0	0
I-H HOMEMAKER SERVICE	0	0		0	0	0	0	0		0	0	0
I-I INTAKE & REFERRAL	109,844	52,697		12,751	0	0	175,292	1,215		0	0	0
I-J LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0		0	0	0
I-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0		0	0	0
I-L PROTECTIVE SERVICE - CHILD ABUSE	129,395	47,675		26,668	85,237	0	288,975	196		17	36	0
I-M PROTECTIVE SERVICE - GENERAL	218,831	92,893		56,146	227,888	0	595,758	790		63	0	0
I-N SERVICE PLANNING	136,895	61,673		24,815	101,138	0	233,521	183		9	63	0
I-O JUVENILE ACT PROCEEDINGS - DEPENDENT					43,871		43,871	80		0	0	0
I-P JUVENILE ACT PROCEEDINGS - DELINQUENT					5,180		5,180	0		10	0	0
I-Q SUBTOTAL IN-HOME	650,980	270,629	301,873	131,630	740,206	0	2,075,318			198	0	0
	Number of Children receiving only NON-PURCHASED IN-Home 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	44,541	21,104		23,249	459,259	0	548,153	3,315	20	11	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	218,381	0	218,381	1,573	13	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	8,700	4,826		5,127	23,153	0	41,806	505	25	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	9,197	0	9,197	61	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	97,120	38,302	30,504	48,069	268,079	0	482,074	9,816	42	26	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	150,361	64,232	30,504	76,445	978,069	0	1,299,611	15,270	103	37	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	10,680	0	10,680	51	3	1	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	12,282	6,756		1,786	0	0	20,824	0	0	3	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE) Residential	0	0	0	0	0	0	0	93	1	0	0	0
3-F YDC SECURE	0	0	0	0	17,496	0	17,496	144	4	4	0	0
3-G SUBTOTAL INSTITUTIONAL	12,282	6,756	0	1,786	28,126	0	48,950	144	4	4	0	0
4 ADMINISTRATION	122,999	58,749	0	157,200	600	0	339,548			39,470	0	0
5 TOTAL EXPENDITURES	916,622	400,366	332,377	367,061	1,747,001	0	3,763,427			39,709	0	0
	County Indirect Costs = \$ 127,940											

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010**

AMENDED

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 32,865	\$ 0	\$ 32,865
Adoption Assistance	301,873	0	301,873
Counseling	234,599	0	234,599
Day Care	0	0	0
Day Treatment	163,384	0	163,384
Homemaker Service	0	0	0
Intake and Referral	175,292	0	175,292
Life Skill	0	0	0
Protective Service - Child Abuse	288,975	0	288,975
Protective Service - General	595,758	0	595,758
Service Planning	233,521	0	233,521
Juvenile Act Proceedings	49,051	0	49,051
Alternative Treatment	0	0	0
Community Residential	766,534	0	766,534
Emergency Shelter	51,003	0	51,003
Foster Family	482,074	0	482,074
Supervised Independent Living	0	0	0
Juvenile Detention Service	10,630	0	10,630
Residential Service	20,824	0	20,824
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	17,496	0	17,496
Administration	<u>339,548</u>	<u>0</u>	<u>339,548</u>
Combined Total Expense	3,763,427	0	3,763,427
Less Non-reimbursables	<u>39,542</u>	<u>167</u>	<u>39,709</u>
Total Net Expense	\$ <u>3,723,885</u>	\$ <u>(167)</u>	\$ <u>3,723,718</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 916,622	\$ 0	\$ 916,622
Employee Benefits	400,366	0	400,366
Subsidies	332,377	0	332,377
Operating	367,061	0	367,061
Purchased Services	1,747,001	0	1,747,001
Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>
Combined Total Expense	3,763,427	0	3,763,427
Less Non-Reimbursables	<u>39,542</u>	<u>167</u>	<u>39,709</u>
Total Net Expense	\$ <u>3,723,885</u>	\$ <u>(167)</u>	\$ <u>3,723,718</u>

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2009 TO JUNE 30, 2010
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	10	1	CY-370 Adjustment			
				Administration - Non-Reimbursable Non PS/Sub. To increase Non-Reimbursable Expenditures within Administration by \$167 to reflect the correct amount of indirect costs that exceeded the 2 percent cost limitation. Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12	\$ 39,303	\$ 167	\$ 39,470
CY-370A	2-G	3	2	CY-370A Adjustment			
				Foster Family (Dep) - Title IV-E Maintenance To increase Federal Title IV-E revenue \$396 to include one supplemental invoice of \$67 and Title IV-D Collections of \$329 which were not recorded in the state accounting system. Title 55 PA Code, Chapter 3170.95(a)(b)	\$ 66,401	\$ 396	\$ 66,797

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania

Ms. Gloria Gilligan
Acting Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Public Welfare

Ms. Stephanie Weigle
Division Director
Division of Administration
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Public Welfare

Ms. Kelly Leighty
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Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Public Welfare

Mr. David Bryan, CPA
Audit Manager
Audit Resolution Section
Division of Audit and Review
Bureau of Financial Operations
Department of Public Welfare

The Commissioners of Armstrong County

Mr. Dennis Demangone
Administrator
Armstrong County Children & Youth Agency

Ms. Myra Miller
Controller
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