

AMENDED FINANCIAL REPORT

Lancaster County Children & Youth Agency

For the Period
July 1, 2009 to June 30, 2010

September 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 Lancaster County
Lancaster County Government Center
150 North Queen Street, Suite 715
Lancaster, PA 17603

Dear Commissioners:

We have examined the submitted fiscal forms CY-370, CY-370A, and CY-348, and the related financial records of the Lancaster 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 Lancaster 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.

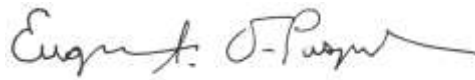
The results of the procedures performed during this engagement include three adjustments to the Lancaster County Children and Youth Agency's submitted fiscal forms, as presented on page 7. We determined that, based upon the state participation rates, the \$6,157 increase in Expenditures and the \$25,957 decrease in Revenue resulted in a net amount of \$25,630 due to the County.

The results of our engagement procedures, as presented in this report, were discussed with representatives of the Lancaster County Children and Youth Agency at an exit conference held on August 12, 2014.

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 Lancaster 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

August 20, 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.

**LANCASTER 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	\$	21,368,274
Supplemental Act 148		0
Total State Allocation		21,368,274
State Share (CY348) ²	\$	20,753,573
Less: Major Service Category Adjustment		0
Net State Share	\$	20,753,573
Less: Expenditures in Excess of the Approved State Allocation		0
Final Net State Share Payable ³	\$	20,753,573
Actual Act 148 Revenues Received ⁴		20,727,943
Net Amount Due County/(State) ⁵	\$	25,630

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.

**LANCASTER 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	613,622	0	138,182	0	0	0	0	0	475,440	475,440	0
02. 90% REIMBURSEMENT	1,355,006	21,835	27,636	0	0	0	0	0	1,305,535	1,174,982	130,553
03. 80% REIMBURSEMENT	28,275,383	1,254,276	6,268,375	1,552,248	291,070	103,718	0	0	18,805,696	15,044,556	3,761,140
04. 60% REIMBURSEMENT	3,924,992	96,558	564,083	0	0	0	0	15,104	3,249,247	1,949,549	1,299,698
05. 50% REIMBURSEMENT	4,259,260	41,170	0	0	0	0	0	0	4,218,090	2,109,046	2,109,044
06. TOTAL NET CHILD WELFARE EXPEND.	38,428,263	1,413,839	6,998,276	1,552,248	291,070	103,718	0	15,104	28,054,008	20,753,573	7,300,435

YDC/YFC PLACEMENT COSTS											
07. 60% DPW PARTICIPATION	635,660	17,394								370,960	247,306

08. NON-REIMBURSABLE EXPENDITURES	550,249	0	0						550,249		550,249
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09. TOTAL EXPENDITURES	39,614,172	1,431,233	6,998,276	1,552,248	291,070	103,718	0	15,104	29,222,523	21,124,533	8,097,990
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 810,231

13. TITLE IV-D Collections for IV-E Children 289,317

14. STATE ACT 148 - line 6 20,753,573

15. STATE ACT 148 ALLOCATION 21,368,274

16. ADJUSTED STATE SHARE (lower of 14 or 15) 20,753,573

INVOICE											
AMENDED STATE SHARE (ACT 148)	20,753,573										
ACT 148 AMOUNT RECEIVED	20,727,943										
ADJUSTMENT TO STATE SHARE	25,630										

Subsidized Permanent Legal Custodianship	Total Subsidies	Number of Days	Number of Children
SPLC	130,064	6,560	22

LANCASTER 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
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	613,622	0		138,182	0					475,440	475,440	0
1-B ADOPTION ASSISTANCE	3,962,647	0	1,901,819							2,060,828	1,648,662	412,166
1-C COUNSELING - DEPENDENT	238,186	0		4,223	0					233,963	187,170	46,793
1-D COUNSELING - DELINQUENT	1,026,158	0			742,198					283,960	227,168	56,792
1-E DAY CARE	194,774	0			185,368					9,406	7,525	1,881
1-F DAY TREATMENT - DEPENDENT	0	0								0	0	0
1-G DAY TREATMENT - DELINQUENT	89,150	11,321								77,829	62,263	15,566
1-H HOMEMAKER SERVICE	0	0								0	0	0
1-I INTAKE & REFERRAL	0	0								0	0	0
1-J LIFE SKILLS - DEPENDENT	517,994	0		354	97,125					420,515	336,412	84,103
1-K LIFE SKILLS - DELINQUENT	0	0								0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	797,226	0		143,640	0					653,586	522,869	130,717
1-M PROTECTIVE SERVICE - GENERAL	3,871,262	0		551,765	527,557					2,791,940	2,233,552	558,388
1-N SERVICE PLANNING	504,772	0		92,426						412,346	329,877	82,469
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	309,182	0								309,182	154,591	154,591
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	142,233	0								142,233	71,117	71,116
SUBTOTAL IN-HOME	12,267,206	11,321	1,901,819	930,590	1,552,248	0	0	0	0	7,871,228	6,256,646	1,614,582
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0								0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0								0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	3,145,298	30,429	638,726	78,296						2,397,847	1,918,278	479,569
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,942,308	219,671	555,537							3,167,100	2,533,680	633,420
2-E EMERGENCY SHELTER - DEPENDENT	982,649	17,420	27,636							937,593	843,834	93,759
2-F EMERGENCY SHELTER - DELINQUENT	372,357	4,415								367,942	331,148	36,794
2-G FOSTER FAMILY - DEPENDENT	9,837,292	992,855	1,162,671	1,109,185		291,070	103,718			6,177,793	4,942,234	1,235,559
2-H FOSTER FAMILY - DELINQUENT	148,316	0	5,771	23,962						118,583	94,866	23,717
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0								0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0								0	0	0
SUBTOTAL CBP	18,428,220	1,264,790	2,390,341	1,211,443	0	291,070	103,718	0	0	13,166,858	10,664,040	2,502,818
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	3,807,845	41,170								3,766,675	1,883,338	1,883,337
3-B RESIDENTIAL SERVICE - DEPENDENT	251,188	8,107	96,800							146,281	87,769	58,512
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	685,670	88,451	156,352							440,867	264,520	176,347
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,288,711									1,288,711	773,227	515,484
3-E YDC/YFC (NON-SECURE)-Institutional	377,884	14,334								363,550	218,130	145,420
3-F YDC SECURE	257,776	3,060								254,716	152,830	101,886
SUBTOTAL INSTITUTIONAL	6,669,074	155,122	253,152	0	0	0	0	0	0	6,260,800	3,379,814	2,880,986
4. ADMINISTRATION	1,699,423	0		310,931			0		15,104	1,373,388	824,033	549,355
5. TOTAL REVENUES	39,063,923	1,431,233	4,545,312	2,452,964	1,552,248	291,070	103,718	0	15,104	28,672,274	21,124,533	7,547,741

LANCASTER 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											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
I-A	ADOPTION SERVICE	307,731	136,752	169,143	0	0	613,626	188	741	4	0	0
I-B	ADOPTION ASSISTANCE	0	3,966,847	0	0	0	3,966,847	0	741	0	4,200	0
I-C	COUNSELING - DEPENDENT	0	0	23,239	218,050	0	241,289	469	515	0	3,103	0
I-D	COUNSELING - DELINQUENT	0	0	7,000	1,031,728	0	1,038,728	128	335	0	12,570	0
I-E	DAY CARE	0	0	0	194,774	0	194,774	0	104	0	0	0
I-F	DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0
I-G	DAY TREATMENT - DELINQUENT	0	0	0	89,150	0	89,150	0	186	0	0	0
I-H	HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0
I-I	INTAKE & REFERRAL	0	0	0	0	0	0	0	0	0	0	0
I-J	LIFE SKILLS - DEPENDENT	0	0	37,100	480,894	0	517,994	153	770	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	411,709	157,521	224,583	3,415	0	797,228	1,083	27	2	0	0
I-M	PROTECTIVE SERVICE - GENERAL	1,839,434	758,558	373,982	820,989	78,399	3,871,362	3,101	359	100	0	0
I-N	SERVICE PLANNING	366,869	127,751	10,163	0	0	504,783	11,698	0	11	0	0
I-O	JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	309,182	0	309,182	0	724	0	0	0
I-P	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	142,233	0	142,233	0	697	0	0	0
I-Q	SUBTOTAL IN-HOME	2,925,743	1,180,582	845,210	3,290,415	78,399	12,287,196	11,717	1,117	117	19,873	0
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	0	0	0	0	0	0	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
2-B	ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	300,892	102,379	27,743	2,770,606	0	3,201,620	14,701	104	61	56,261	0
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	0	0	6,115	3,944,748	0	3,950,863	19,899	127	0	8,555	0
2-E	EMERGENCY SHELTER - DEPENDENT	0	0	0	1,055,040	0	1,055,040	3,435	106	0	72,391	0
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	398,384	0	398,384	1,063	48	0	26,027	0
2-G	FOSTER FAMILY - DEPENDENT	1,456,606	560,202	130,064	657,928	78,399	9,839,710	165,626	642	109	2,309	0
2-H	FOSTER FAMILY - DELINQUENT	0	0	452	147,864	0	148,316	1,401	9	0	0	0
2-I	SUP. INDEPENDENT LIVING - DEPENDENT	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
2-K	SUBTOTAL CBP	1,757,498	662,581	692,238	15,273,153	78,399	18,593,933	206,125	1,036	170	165,543	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	645,166	240,869	818,379	0	0	1,704,414	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Non-Reim. Program Income
3-A	JUVENILE DETENTION SERVICE	0	0	192	4,110,449	0	4,110,641	8,386	348	0	302,796	0
3-B	RESIDENTIAL SERVICE - DEPENDENT	0	0	9,245	248,935	0	258,180	1,607	63	0	6,992	0
3-C	RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	4,434	685,124	0	689,558	5,357	87	0	3,888	0
3-D	SECURE RES. SERVICE (EXCEPT YDC)	0	0	52	1,334,538	0	1,334,590	4,663	30	0	45,879	0
3-E	YDC/YFC (NON-SECURE)-Institutional	0	0	0	377,884	0	377,884	1,118	11	0	0	0
3-F	YDC SECURE	0	0	0	257,776	0	257,776	712	3	0	0	0
3-G	SUBTOTAL INSTITUTIONAL	0	0	13,923	7,014,706	0	7,028,629	22,043	542	0	359,555	0
4	ADMINISTRATION	645,166	240,869	818,379	0	0	1,704,414	0	0	4,991	0	0
5	TOTAL EXPENDITURES	5,328,407	2,084,032	4,096,911	23,697,750	156,798	39,614,172	0	0	5,278	544,971	0
County Indirect Costs = \$ 509,684												

**LANCASTER 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	\$ 613,222	\$ 404	\$ 613,626
Adoption Assistance	3,966,847	0	3,966,847
Counseling	1,280,017	0	1,280,017
Day Care	194,774	0	194,774
Day Treatment	89,150	0	89,150
Homemaker Service	0	0	0
Intake and Referral	0	0	0
Life Skills	517,994	0	517,994
Protective Service - Child Abuse	796,762	466	797,228
Protective Service - General	3,869,121	2,241	3,871,362
Service Planning	504,406	377	504,783
Juvenile Act Proceedings	451,415	0	451,415
Alternative Treatment	0	0	0
Community Residential	7,152,181	302	7,152,483
Emergency Shelter	1,453,424	0	1,453,424
Foster Family	9,986,371	1,655	9,988,026
Supervised Independent Living	0	0	0
Juvenile Detention Service	4,110,641	0	4,110,641
Residential Service	947,738	0	947,738
Secure Residential Service (Except YDC)	1,334,590	0	1,334,590
YDC/YFC (Non-Secure) - Institutional	377,884	0	377,884
YDC Secure	257,776	0	257,776
Administration	1,703,702	712	1,704,414
Combined Total Expense	<u>39,608,015</u>	<u>6,157</u>	<u>39,614,172</u>
Less Non-reimbursables	<u>550,249</u>	<u>0</u>	<u>550,249</u>
Total Net Expense	<u>\$ 39,057,766</u>	<u>\$ 6,157</u>	<u>\$ 39,063,923</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,328,407	\$ 0	\$ 5,328,407
Employee Benefits	2,077,875	6,157	2,084,032
Subsidies	4,096,911	0	4,096,911
Operating	2,369,750	0	2,369,750
Purchased Services	25,578,274	0	25,578,274
Fixed Assets	156,798	0	156,798
Combined Total Expense	<u>39,608,015</u>	<u>6,157</u>	<u>39,614,172</u>
Less Non-reimbursables	<u>550,249</u>	<u>0</u>	<u>550,249</u>
Total Net Expense	<u>\$ 39,057,766</u>	<u>\$ 6,157</u>	<u>\$ 39,063,923</u>

**LANCASTER 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)	AMENDED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	2	1	CY-370 Adjustment			
	1-L	2		Adoption Service - Employee Benefits	\$ 136,348	\$ 404	\$ 136,752
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 157,055	\$ 466	\$ 157,521
	1-N	2		Protective Service General - Employee Benefits	\$ 756,317	\$ 2,241	\$ 758,558
	2-C	2		Service Planning - Employee Benefits	\$ 127,374	\$ 377	\$ 127,751
	2-G	2		Community Residential (Dep.) - Employee Benefits	\$ 102,077	\$ 302	\$ 102,379
	4	2		Foster Family (Dep.) - Employee Benefits	\$ 558,547	\$ 1,655	\$ 560,202
				Administration - Employee Benefits	\$ 240,157	\$ 712	\$ 240,869
			Total Adjustment Amount		\$ 6,157		
			To increase retirement Employee Benefits \$6,157 to properly report the agency's 2009-2010 fiscal year county pension contributions. Estimated, and not actual, rates were used in the agency/county calculation.				
			Title 55 PA Code, Chapter 3170.47(f)				
CY-370A	2-G	4	2	CY-370A Adjustment			
				Foster Family (Dep.) - Title IV-E Administration	\$ 1,135,142	\$ (25,957)	\$ 1,109,185
				To decrease Federal Title IV-E revenue \$25,957 to include 19 supplemental invoices totaling (\$25,940) and (\$17) because the agency used an incorrect Federal Financial Participation rate for 5 agency submitted Title IV-E summary invoices.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-348	13	A	3	CY-348 Adjustment			
				Title IV-D Collections for IV-E Children	\$ 287,392	\$ 1,925	\$ 289,317
				To increase Title IV-D Collections for IV-E Children \$1,925 to properly report the total amount received.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

LANCASTER COUNTY CHILDREN AND YOUTH AGENCY
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