

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

Allegheny County Children and Youth Agency

January 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Mr. Rich Fitzgerald, Chief Executive
Allegheny County Courthouse
436 Grant Street, Room 101
Pittsburgh, Pa. 15219

Dear Mr. Fitzgerald,

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 Allegheny County Children and Youth Agency (agency), legally known as Allegheny County Department of Human Services, Office of Children, Youth and Family Service, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2014 to June 30, 2015, July 1, 2015 to June 30, 2016, and July 1, 2016 to June 30, 2017. 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, 2015, June 30, 2016, and June 30, 2017.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. 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 and to determine the County's compliance¹ 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.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our

¹ The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Allegheny 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 fiscal years 2014-2015, 2015-2016, and 2016-2017 based on the accrual basis of accounting.²

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

- For the **2014-2015 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. While our adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$1,223,626 and increasing revenue by \$161,503 in total for the 2014-2015 fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact of the Final Net State Share Payable and no amount is due to the county or state because the agency's expenditures exceeded the total State Act 148 Allocation by \$952,765 as detailed in Section 1 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. While our adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$1,695,456, and increasing revenue by \$243,150 in total for the 2015-2016 fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact of the Final Net State Share Payable and no amount is due to the county or state because the agency's expenditures exceeded the total State Act 148 Allocation by \$1,434,058 as detailed in Section 2 of this report.
- For the **2016-2017 fiscal year**, our engagement resulted in three adjustments being made to the agency's submitted fiscal reports. While our adjustments in total impacted the agency's Final Net Share by increasing agency expenditures by \$5,984,531 and increasing revenue by \$81,189 in total for the 2016-2017 fiscal year, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact of the Final Net State Share Payable and no amount is due to the county or state because the agency's expenditures exceeded the total State Act 148 Allocation by \$4,978,689 as detailed in Section 3 of this report.

In addition, we found that the agency failed to comply with the two findings included in our prior released engagement report, as detailed in Section 4 of this report. This resulted in our issuance of repeat findings in the current section of our engagement report, as listed below and detailed in Section 5 of this report:

² The accrual basis of accounting is required by DHS.

Finding No. 1 – Noncompliance with Prior Engagement Finding - Allegheny County Children and Youth Agency Failed to Execute Contracts with Legal Service Providers and Failed to Maintain Required Records

Finding No. 2 - Noncompliance with Prior Engagement Finding - Allegheny County Children and Youth Agency Failed to Obtain Written Approval from the Commonwealth Department of Human Services – Office of Children, Youth and Families’ Regional Office Prior to Contracting With Members of Their Own Staff to Serve as Foster Care and Adoptive Parents

Furthermore, we updated our Child Protective Services Law Observation to include DHS management’s current and planned corrective actions in response to our concerns, as listed below and detailed in Section 6 of this report:


Observation – Significant Control Deficiencies Exist in DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law

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 December 14, 2018.

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 the recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made regarding the approval and finalization of the 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 our representatives by your officials and the staff of the Allegheny County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

January 7, 2019

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2014 to June 30, 2015	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments.....	7
Adjustment Schedule.....	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2015 to June 30, 2016	
Amended Computation of Final Net State Share.....	11
Amended CY-348 - Fiscal Summary.....	12
Amended CY-370A - Revenue Report.....	13
Amended CY-370 - Expenditure Report.....	14
Amended Summary of Expense and Expense Adjustments.....	15
Adjustment Schedule.....	16
Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2016 to June 30, 2017	
Amended Computation of Final Net State Share.....	19
Amended CY-348 - Fiscal Summary.....	20
Amended CY-370A - Revenue Report.....	21
Amended CY-370 - Expenditure Report.....	22
Amended Summary of Expense and Expense Adjustments.....	23
Adjustment Schedule.....	24
Section 4 – Status of Prior Engagement Findings and Recommendations.....	27
Section 5 – Current Engagement Findings and Recommendations.....	29
Section 6 – Current Engagement Observation.....	34
Report Distribution List.....	39

BACKGROUND

The Department of the Auditor General 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 to determine 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.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Allegheny County Children and Youth Agency provided in-home and placement services to 14,806 children residing within the County during the 2016-2017 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), the 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 the DHS 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 DHS.

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	119,687,480
Supplemental Act 148			<u>237,975</u>
Total State Allocation			119,925,455
State Share (CY348) ²	\$		120,878,220
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	120,878,220
Less: Expenditures in Excess of the Approved State Allocation			<u>952,765</u>
Final Net State Share Payable ³		\$	119,925,455
Actual Act 148 Revenues Received ⁴			<u>119,925,455</u>
Net Amount Due County/(State) ⁵		\$	<u>0</u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after 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 No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$952,765 as detailed on page 4 of this report. While our adjustments resulted in a net increase of \$1,223,626 in expenditures for the agency for said fiscal year, as detailed on page 7 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
 AMENDED CY348
 FISCAL SUMMARY

A	B	C	D	E	F	G	H	I	J	K
GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES										
01. 100% REIMBURSEMENT	6,360,036	100,796	0	0	0	580,174	0	5,679,066	5,679,066	0
02. 90% REIMBURSEMENT	4,771,380	60,669	0	0	0	777,103	0	3,844,566	3,460,110	384,456
03. 80% REIMBURSEMENT	152,282,678	12,813,681	7,373,893	1,181,711	874,095	13,619,710	0	115,621,581	92,497,265	23,124,316
04. 60% REIMBURSEMENT	21,027,933	183,048	0	0	0	2,400,012	71,879	18,200,466	10,920,279	7,280,187
05. 50% REIMBURSEMENT	19,326,891	11,578	0	0	0	2,672,312	0	16,643,001	8,321,500	8,321,501
06. TOTAL NET CHILD WELFARE EXPEND.	203,768,918	13,169,772	7,373,893	1,181,711	874,095	20,049,311	71,879	159,988,680	120,878,220	39,110,460

YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	2,326,990	0						2,326,990	1,396,194	930,796

08. NON-REIMBURSABLE EXPENDITURES	0	0						0		0
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09. TOTAL EXPENDITURES	206,095,908	13,169,772	7,373,893	1,181,711	874,095	20,049,311	71,879	162,315,670	122,274,414	40,041,256
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10. TOTAL TITLE IV-D COLLECTIONS 677,569

11. TITLE IV-D Collections for IV-E Children 353,710

12. STATE ACT 148 - line 6 120,878,220

13. STATE ACT 148 ALLOCATION 119,687,480

14. ADJUSTED STATE SHARE (lower of 12 or 13) 119,687,480

INVOICE	
AMENDED STATE SHARE (ACT 148)	120,878,220
ACT 148 AMOUNT RECEIVED	119,925,455
ADJUSTMENT TO STATE SHARE	952,765

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	6,360,036	0	0	100,796	0			580,174	0	5,679,066	5,679,066	0
1-B ADOPTION ASSISTANCE	21,470,688	0	9,425,588	0	0			0	0	12,045,100	9,636,080	2,409,020
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	4,841,665	0	1,867,762	0	0			93,987	0	2,879,916	2,303,933	575,983
1-D COUNSELING - DEPENDENT	6,793,066	0	17,010	1,103,037	0			1,527	0	5,671,492	4,337,194	1,334,298
1-E COUNSELING - DELINQUENT	6,472,823	0	5,227	2,399	0			29,802	0	6,437,794	5,150,235	1,287,559
1-F DAY CARE	1,573,025	0	1,000	0	0			13,147	0	1,557,479	1,245,983	311,496
1-G DAY TREATMENT - DEPENDENT	50,625	0	0	0	0			5,334	0	44,291	35,433	8,858
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0			0	0	0	0	0
1-I HOMEMAKER SERVICE	16,213	0	0	0	2,340			0	0	13,873	11,098	2,775
1-J INTAKE & REFERRAL	7,297,230	0	142,520	142,520	0			795,009	0	6,359,701	5,087,761	1,271,940
1-K LIFE SKILLS - DEPENDENT	7,681,765	0	16,459	1,169,418	0			81,123	0	6,414,765	5,131,812	1,282,953
1-L LIFE SKILLS - DELINQUENT	8,267,185	0	0	1,612	0			7,871	0	8,257,702	6,606,162	1,651,540
1-M PROTECTIVE SERVICE - CHILD ABUSE	492,722	0	0	9,174	0			68,920	0	414,628	331,703	82,925
1-N PROTECTIVE SERVICE - GENERAL	39,692,827	0	400,338	5,099,098	0			3,387,754	0	30,805,637	24,644,510	6,161,127
1-O SERVICE PLANNING	5,080,282	0	99,433	0	0			555,711	0	4,425,138	3,540,110	885,028
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	5,309,942	0	3,712	0	0			2,634,759	0	2,671,471	1,335,735	1,335,736
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	974,737	0	7,866	0	0			37,553	0	929,318	464,659	464,659
1-R SUBTOTAL IN-HOME	122,374,831	0	11,293,350	807,546	7,373,893	0	0	8,292,670	0	94,607,372	75,741,474	18,865,898

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0			0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0			0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	12,273,543	230,556	182,984	11,893	874,095			2,672,493	0	7,119,811	5,695,849	1,423,962
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,202,580	64,117	0	3,552	0			19,784	0	3,115,127	2,492,101	623,026
2-E EMERGENCY SHELTER - DEPENDENT	3,284,561	59,882	48,388	10,775	0			768,695	0	2,396,821	2,157,139	239,682
2-F EMERGENCY SHELTER - DELINQUENT	1,486,819	29,160	0	1,506	0			8,407	0	1,447,746	1,302,971	144,775
2-G FOSTER FAMILY - DEPENDENT	23,649,020	437,857	383,627	212,395	0			5,428,108	0	17,187,033	13,749,626	3,437,407
2-H FOSTER FAMILY - DELINQUENT	63,937	1,450	0	0	0			0	0	62,487	49,990	12,497
2-I SUP. INDEPENDENT LIVING - DEPENDENT	2,122,631	37,471	29,716	260	0			455,091	0	1,600,093	1,280,074	320,019
2-J SUP. INDEPENDENT LIVING - DELINQUENT	1,240,851	26,556	0	732	0			4,049	0	1,209,514	967,611	241,903
2-K SUBTOTAL CBP	47,323,942	887,049	644,715	241,113	0			9,356,629	0	34,138,630	27,695,361	6,443,269

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	13,042,212	0	26,076	751	0			388,123	0	13,042,212	6,521,106	6,521,106
3-B RESIDENTIAL SERVICE - DEPENDENT	1,842,071	33,651	0	0	0			0	0	1,393,470	836,082	557,388
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	6,698,328	138,877	0	6,855	0			37,670	0	6,514,926	3,908,955	2,605,971
3-D SECURE RES. SERVICE (EXCEPT YDC)	4,852,713	0	0	0	0			0	0	4,852,713	2,911,628	1,941,085
3-E YDC SECURE	2,326,990	0	0	0	0			0	0	2,326,990	1,396,194	930,796
3-F SUBTOTAL INSTITUTIONAL	28,762,314	172,528	26,076	7,606	0			425,793	0	28,130,311	15,573,965	12,556,346
4 ADMINISTRATION	7,634,821	0	149,366	0	0			1,974,219	71,879	5,439,357	3,263,614	2,175,743
5 TOTAL REVENUES	206,095,908	1,059,577	11,964,141	1,205,631	7,373,893	874,095	1,181,711	20,049,311	71,879	162,315,670	122,274,414	40,041,256

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	2,308,495	889,679	1,983,700	0	1,166,154	12,008	6,360,036	16	393	0	0	0
1-B ADOPTION ASSISTANCE	0	0	21,470,688	0	0	0	21,470,688	21,758	21,758	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	4,841,665	0	0	0	4,841,665	2,631	2,631	0	0	0
1-D COUNSELING - DEPENDENT	389,541	153,078	580,606	5,668,061	1,780	6,793,066	6,472,823	0	17,753	0	0	0
1-E COUNSELING - DELINQUENT	0	0	333,742	6,139,081	0	6,472,823	6,472,823	0	14,233	0	0	0
1-F DAY CARE	55,884	22,223	43,246	1,451,422	250	1,573,025	1,573,025	0	11,477	0	0	0
1-G DAY TREATMENT - DEPENDENT	24,371	9,405	16,763	0	86	50,625	50,625	21	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	16,213	0	16,213	0	74	0	0	0
1-J INTAKE & REFERRAL	3,381,072	1,320,902	2,578,761	0	16,495	7,297,230	7,297,230	9,923	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	146,137	61,098	673,382	6,800,543	605	7,681,765	7,681,765	0	15,677	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	30,362	8,236,823	0	8,267,185	8,267,185	0	570	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	218,129	74,955	197,923	0	1,715	492,722	492,722	11,007	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	10,160,897	4,019,927	9,638,448	15,828,685	44,870	39,692,827	39,692,827	458	55,841	0	0	0
1-O SERVICE PLANNING	2,354,282	917,175	1,795,777	0	13,048	5,080,282	5,080,282	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	191,703	5,118,239	0	5,309,942	5,309,942	0	2,580	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	974,737	0	0	974,737	974,737	0	6,390	0	0	0
1-R SUBTOTAL IN-HOME	19,038,808	7,468,442	26,312,353	19,039,150	50,425,221	90,857	122,374,831	0	0	0	0	0
	Number of Children receiving only NON-PURCHASED IN-Home Services											
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	283,285	111,066	270,463	11,607,369	1,360	12,273,543	12,273,543	37,381	870	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	178,534	3,024,046	0	3,202,580	3,202,580	14,219	327	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	253,411	99,871	209,802	2,720,190	1,287	3,284,561	3,284,561	20,368	1,036	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	71,861	1,414,958	0	1,486,819	1,486,819	9,217	750	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,589,840	612,860	1,763,341	19,675,123	7,856	23,649,020	23,649,020	226,199	4,588	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	49,320	14,617	0	63,937	63,937	39	9	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	34,028	2,088,603	0	2,122,631	2,122,631	9,271	181	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	38,015	1,202,836	0	1,240,851	1,240,851	4,114	105	0	0	0
2-K SUBTOTAL CBP	2,126,536	823,797	2,615,364	41,747,742	10,503	47,323,942	47,323,942	320,808	7,866	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	13,042,212	0	13,042,212	13,042,212	21,049	1,757	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	17,944	6,166	22,271	1,795,549	141	1,842,071	1,842,071	11,373	231	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	433,638	6,264,690	0	6,698,328	6,698,328	29,964	725	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	128,276	4,724,437	0	4,852,713	4,852,713	9,988	192	0	0	0
3-E YDC SECURE	0	0	0	2,326,990	0	2,326,990	2,326,990	4,775	58	0	0	0
3-F SUBTOTAL INSTITUTIONAL	17,944	6,166	584,185	28,153,878	141	28,762,314	28,762,314	77,129	2,963	0	0	0
4 ADMINISTRATION	2,676,964	1,044,850	3,900,105	0	12,902	7,634,821	7,634,821	0	0	0	0	0
5 TOTAL EXPENDITURES	23,860,252	9,343,255	26,312,353	26,138,804	120,326,841	114,403	206,095,908	0	0	0	0	0
	County Indirect Costs = \$ 2,080,586											

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 6,337,693	\$ 22,343	\$ 6,360,036
Adoption Assistance	21,477,071	(6,383)	21,470,688
Subsidized Permanent Legal Custodianship	4,840,665	1,000	4,841,665
Counseling	13,165,958	99,931	13,265,889
Day Care	1,568,416	4,609	1,573,025
Day Treatment	50,625	0	50,625
Homemaker Service	15,880	333	16,213
Intake and Referral	7,297,230	0	7,297,230
Life Skills	15,661,416	287,534	15,948,950
Protective Service - Child Abuse	492,722	0	492,722
Protective Service - General	38,664,953	1,027,874	39,692,827
Service Planning	5,078,373	1,909	5,080,282
Juvenile Act Proceedings	6,784,508	(499,829)	6,284,679
Alternative Treatment	0	0	0
Community Residential	15,481,452	(5,329)	15,476,123
Emergency Shelter	4,786,374	(14,994)	4,771,380
Foster Family	23,633,390	79,567	23,712,957
Supervised Independent Living	3,367,634	(4,152)	3,363,482
Juvenile Detention Service	12,963,115	79,097	13,042,212
Residential Service	8,390,283	150,116	8,540,399
Secure Residential Service (Except YDC)	4,852,713	0	4,852,713
YDC Secure	2,326,990	0	2,326,990
Administration	7,634,821	0	7,634,821
Combined Total Expense	<u>204,872,282</u>	<u>1,223,626</u>	<u>206,095,908</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 204,872,282</u>	<u>\$ 1,223,626</u>	<u>\$ 206,095,908</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 23,860,252	\$ 0	\$ 23,860,252
Employee Benefits	9,343,255	0	9,343,255
Subsidies	26,317,561	(5,208)	26,312,353
Operating	25,899,778	239,026	26,138,804
Purchased Services	119,338,942	987,899	120,326,841
Fixed Assets	112,494	1,909	114,403
Combined Total Expense	<u>204,872,282</u>	<u>1,223,626</u>	<u>206,095,908</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 204,872,282</u>	<u>\$ 1,223,626</u>	<u>\$ 206,095,908</u>

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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-B	3	1	Adoption Assistance-Subsidies	\$ 21,476,896	\$ (6,208)	\$ 21,470,688
	1-C	3		Subsidized Permanent Legal Custodianship-Subsidies	\$ 4,840,665	\$ 1,000	\$ 4,841,665
	1-A	4		Adoption Service-Operating	\$ 1,982,225	\$ 1,475	\$ 1,983,700
	1-B	4		Adoption Assistance-Operating	\$ 175	\$ (175)	\$ -
	1-E	4		Counseling Delinquent-Operating	\$ 267,788	\$ 65,954	\$ 333,742
	1-K	4		Life Skills-Dependent-Operating	\$ 671,838	\$ 1,544	\$ 673,382
	1-L	4		Life Skills-Delinquent-Operating	\$ 92,728	\$ (62,366)	\$ 30,362
	1-N	4		Protective Services-General-Operating	\$ 9,439,646	\$ 198,802	\$ 9,638,448
	1-Q	4		Juvenile Act Proceedings-Delinquent-Operating	\$ 979,571	\$ (4,834)	\$ 974,737
	2-C	4		Community Residential Services-Dependent-Operating	\$ 268,611	\$ 1,852	\$ 270,463
	2-D	4		Community Residential Services-Delinquent-Operating	\$ 185,371	\$ (6,837)	\$ 178,534
	2-E	4		Emergency Shelter-Dependent-Operating	\$ 206,203	\$ 3,599	\$ 209,802
	2-F	4		Emergency Shelter-Delinquent-Operating	\$ 93,956	\$ (22,095)	\$ 71,861
	2-G	4		Foster Family-Dependent-Operating	\$ 1,748,184	\$ 15,157	\$ 1,763,341
	2-H	4		Foster Family-Delinquent-Operating	\$ 17,907	\$ 31,413	\$ 49,320
	2-I	4		Sup. Independent Living-Dependent-Operating	\$ 33,607	\$ 421	\$ 34,028
	3-C	4		Residential Services-Delinquent-Operating	\$ 418,522	\$ 15,116	\$ 433,638
	1-A	5		Adoption Service-Purchased Services	\$ 1,145,286	\$ 20,868	\$ 1,166,154
	1-D	5		Counseling-Dependent-Purchased Services	\$ 5,651,388	\$ 16,673	\$ 5,668,061
	1-E	5		Counseling-Delinquent-Purchased Services	\$ 6,121,777	\$ 17,304	\$ 6,139,081
	1-F	5		Day Care-Purchased Services	\$ 1,446,813	\$ 4,609	\$ 1,451,422
	1-I	5		Homemaker-Purchased Services	\$ 15,880	\$ 333	\$ 16,213
	1-K	5		Life Skills-Dependent-Purchased Services	\$ 6,575,211	\$ 225,332	\$ 6,800,543
	1-L	5		Life Skills-Delinquent-Purchased Services	\$ 8,113,799	\$ 123,024	\$ 8,236,823
	1-N	5		Protective Services-General-Purchased Services	\$ 14,999,613	\$ 829,072	\$ 15,828,685
	1-P	5		Juvenile Act Proceedings-Dependent-Purchased Services	\$ 4,999,498	\$ 118,741	\$ 5,118,239
	2-C	5		Community Residential Services-Dependent-Purchased Services	\$ 11,620,858	\$ (13,489)	\$ 11,607,369
	2-D	5		Community Residential Services-Delinquent-Purchased Services	\$ 3,010,901	\$ 13,145	\$ 3,024,046
	2-E	5		Emergency Shelter-Dependent-Purchased Services	\$ 2,745,014	\$ (24,824)	\$ 2,720,190
	2-F	5		Emergency Shelter-Delinquent-Purchased Services	\$ 1,386,632	\$ 28,326	\$ 1,414,958
	2-G	5		Foster Family-Dependent-Purchased Services	\$ 19,642,126	\$ 32,997	\$ 19,675,123
	2-I	5		Supervised Independent Living-Dependent-Purchased Services	\$ 2,093,176	\$ (4,573)	\$ 2,088,603
	3-A	5		Juvenile Detention Service-Purchased Services	\$ 12,963,115	\$ 79,097	\$ 13,042,212
3-B	5	Residential Service-Dependent-Purchased Services	\$ 1,758,604	\$ 36,945	\$ 1,795,549		
3-C	5	Residential Service-Delinquent-Purchased Services	\$ 6,166,635	\$ 98,055	\$ 6,264,690		
1-O	6	Service Planning-Fixed Assets	\$ 11,139	\$ 1,909	\$ 13,048		
				Total Adjustment		\$ 1,837,362	
				To increase expenditures by a net amount of \$1,837,362 to reconcile with the agency's final expenditure ledger. Subsidies were decreased by \$5,208, Purchased Services were increased by \$1,601,635, Operating expenses increased by \$239,026 and Fixed Assets increased by \$1,909. These adjustments are due to late invoices coming in after the CY-370 Expenditure Report was submitted to DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-Q	5	2	Juvenile Act Proceedings - Delinquent - Purchased Services	\$ 613,736	\$ (613,736)	\$ -
				To decrease Juvenile Act Proceeding costs by \$613,736 to disallow the legal fees associated with delinquent court proceedings that were erroneously included on the CY-370 Expenditure Report submitted to the Commonwealth DHS.			
				Title 55 PA Code, Chapter 3140.23			

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
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	2-C	2	3	Community Residential - Dependent-Program Income	\$ 195,414	\$ 35,142	\$ 230,556
	2-D	2		Community Residential - Delinquent-Program Income	\$ 54,344	\$ 9,773	\$ 64,117
	2-E	2		Emergency Shelter - Dependent-Program Income	\$ 50,755	\$ 9,127	\$ 59,882
	2-F	2		Emergency Shelter - Delinquent-Program Income	\$ 24,715	\$ 4,445	\$ 29,160
	2-G	2		Foster Family - Dependent-Program Income	\$ 371,118	\$ 66,739	\$ 437,857
	2-H	2		Foster Family - Delinquent-Program Income	\$ 1,229	\$ 221	\$ 1,450
	2-I	2		Supervised Independent Living - Dependent-Program Income	\$ 31,760	\$ 5,711	\$ 37,471
	2-J	2		Supervised Independent Living - Delinquent-Program Income	\$ 22,508	\$ 4,048	\$ 26,556
	3-B	2		Residential Service - Dependent-Program Income	\$ 28,522	\$ 5,129	\$ 33,651
	3-C	2		Res. Service - Delinquent (Non YDC/YFC)-Program Income	\$ 117,709	\$ 21,168	\$ 138,877
				Total Adjustment Amount		<u>\$ 161,503</u>	
				To increase Program Income by \$161,503 to properly report the total amount received and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	126,951,879
Supplemental Act 148			<u>1,197,286</u>
Total State Allocation			128,149,165
State Share (CY348) ²	\$		129,583,223
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	129,583,223
Less: Expenditures in Excess of the Approved State Allocation			<u>1,434,058</u>
Final Net State Share Payable ³		\$	128,149,165
Actual Act 148 Revenues Received ⁴			<u>128,149,165</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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- 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 No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$1,434,058 as detailed on page 12 of this report. While our adjustments resulted in a net increase of \$1,695,456 in expenditures for the agency for said fiscal year, as detailed on page 15 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	5,980,790	0	95,747	0	0	0	492,763	0	5,392,280	5,392,280	0
02. 90% REIMBURSEMENT	6,098,277	131,904	26,456	0	0	0	771,834	0	5,168,083	4,651,275	516,808
03. 80% REIMBURSEMENT	162,616,775	809,828	12,570,403	7,373,893	0	427,580	11,256,924	0	130,178,147	104,142,519	26,035,628
04. 60% REIMBURSEMENT	20,081,813	143,915	182,719	0	1,181,711	446,515	4,958,887	76,485	13,091,581	7,854,948	5,236,633
05. 50% REIMBURSEMENT	17,320,427	0	15,353	0	0	0	2,220,673	0	15,084,401	7,542,201	7,542,200
06. TOTAL NET CHILD WELFARE EXPEND.	212,098,082	1,085,647	12,890,678	7,373,893	1,181,711	874,095	19,701,081	76,485	168,914,492	129,583,223	39,331,269

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	2,263,158	0							2,263,158	1,357,895	905,263

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
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09. TOTAL EXPENDITURES	214,361,240	1,085,647	12,890,678	7,373,893	1,181,711	874,095	19,701,081	76,485	171,177,650	130,941,118	40,236,532
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10. TOTAL TITLE IV-D COLLECTIONS 676,305

11. TITLE IV-D Collections for IV-E Children 100,330

12. STATE ACT 148 - line 6 129,583,223

13. STATE ACT 148 ALLOCATION 128,149,159

14. ADJUSTED STATE SHARE (lower of 12 or 13) 128,149,159

INVOICE											
AMENDED STATE SHARE (ACT 148)	129,583,223										
ACT 148 AMOUNT RECEIVED	128,149,165										
ADJUSTMENT TO STATE SHARE	1,434,058										

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	5,980,790	0	0	95,747	0	0	0	492,763	0	5,392,280	5,392,280	0
1-B ADOPTION ASSISTANCE	21,738,326	0	9,505,302	0	0	0	0	0	0	12,233,024	9,786,419	2,446,605
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	5,520,448	0	2,057,612	0	0	0	0	0	0	3,462,836	2,770,269	692,567
1-D COUNSELING - DEPENDENT	5,900,094	0	0	19,912	723,585	0	0	102,246	0	5,054,351	4,043,481	1,010,870
1-E COUNSELING - DELINQUENT	6,370,572	0	0	5,163	0	0	0	26,732	0	6,338,677	5,070,942	1,267,735
1-F DAY CARE	1,757,982	0	0	3,252	0	0	0	16,873	0	1,737,857	1,390,286	347,571
1-G DAY TREATMENT - DEPENDENT	158,771	0	0	2,912	0	0	0	13,898	0	141,961	113,569	28,392
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	1,037,932	0	0	20,626	126,399	0	0	101,595	0	789,312	631,450	157,862
1-J INTAKE & REFERRAL	7,853,845	0	0	145,223	0	0	0	748,662	0	6,959,960	5,567,968	1,391,992
1-K LIFE SKILLS - DEPENDENT	8,019,947	0	0	22,877	858,564	0	0	158,423	0	6,980,083	5,584,066	1,396,017
1-L LIFE SKILLS - DELINQUENT	7,282,605	0	0	796	0	0	0	3,801	0	7,278,008	5,822,406	1,455,602
1-M PROTECTIVE SERVICE - CHILD ABUSE	25,469	0	0	672	0	0	0	3,457	0	21,340	17,072	4,268
1-N PROTECTIVE SERVICE - GENERAL	51,003,035	0	0	434,229	5,665,345	0	0	2,546,123	0	42,357,338	33,885,870	8,471,468
1-O SERVICE PLANNING	5,436,764	0	0	101,474	0	0	0	519,070	0	4,816,220	3,852,976	963,244
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	3,005,680	0	0	3,233	0	0	0	1,512,744	0	1,489,703	744,852	744,851
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	913,901	0	0	12,120	0	0	0	707,929	0	193,852	96,926	96,926
1-R SUBTOTAL IN-HOME	132,006,161	0	11,562,914	868,236	7,373,893	0	0	6,954,316	0	105,246,802	84,770,832	20,475,970
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	9,180,897	171,791	36,946	11,896	0	0	0	1,620,358	0	7,339,906	5,871,925	1,467,981
2-D COMMUNITY RESIDENTIAL - DELINQUENT	2,857,048	50,892	0	2,437	0	0	0	12,492	0	2,791,227	2,232,982	558,245
2-E EMERGENCY SHELTER - DEPENDENT	3,698,414	86,237	14,046	11,609	0	0	0	767,873	0	2,818,649	2,536,784	281,865
2-F EMERGENCY SHELTER - DELINQUENT	2,399,863	45,667	0	801	0	0	0	3,961	0	2,349,434	2,114,491	234,943
2-G FOSTER FAMILY - DEPENDENT	25,387,552	526,264	97,379	92,694	0	0	427,580	5,004,148	0	19,239,487	15,391,590	3,847,897
2-H FOSTER FAMILY - DELINQUENT	87,068	738	0	376	0	0	0	1,889	0	84,065	67,252	16,813
2-I SUP. INDEPENDENT LIVING - DEPENDENT	1,976,437	42,487	7,853	207	0	0	0	374,245	0	1,551,645	1,241,316	310,329
2-J SUP. INDEPENDENT LIVING - DELINQUENT	1,021,983	17,656	0	565	0	0	0	2,912	0	1,000,850	800,680	200,170
2-K SUBTOTAL CBP	46,609,262	941,732	156,224	120,585	0	0	427,580	7,787,878	0	37,175,263	30,257,020	6,918,243
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	13,400,846	0	0	0	0	0	0	0	0	13,400,846	6,700,423	6,700,423
3-B RESIDENTIAL SERVICE - DEPENDENT	2,196,184	32,774	6,746	34	0	0	0	416,682	0	1,111,722	67,033	44,689
3-C RES. SERVICE - DELINQUENT (NON YDC/VFC)	5,186,706	111,141	0	5,772	0	0	0	19,938	0	5,049,855	3,029,913	2,019,942
3-D SECURE RES. SERVICE (EXCEPT YDC)	3,553,684	0	0	0	0	0	0	0	0	3,553,684	2,132,210	1,421,474
3-E YDC SECURE	2,263,158	0	0	0	0	0	0	0	0	2,263,158	1,357,895	905,263
3-F SUBTOTAL INSTITUTIONAL	26,600,578	143,915	6,746	5,806	0	0	1,181,711	436,620	0	24,379,265	13,287,474	11,091,791
4 ADMINISTRATION	9,145,239	0	0	170,167	0	0	0	4,522,267	76,485	4,376,320	2,625,792	1,750,528
5 TOTAL REVENUES	214,361,240	1,085,647	11,725,884	1,164,794	7,373,893	1,181,711	874,095	19,701,081	76,485	171,177,650	130,941,118	40,236,532

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY-370
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												
I-A ADOPTION SERVICE	2,145,756	845,754		2,140,423	801,912	46,945	5,980,790	9	302	0	0	0
I-B ADOPTION ASSISTANCE	0	0	21,738,326	0	0	0	21,738,326	21,412	21,412	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	0	0	5,520,448	0	0	0	5,520,448	8,214	7,214	0	0	0
I-D COUNSELING - DEPENDENT	422,204	165,650		658,839	4,644,760	8,641	5,900,094	0	15,008	0	0	0
I-E COUNSELING - DELINQUENT	0	0		278,036	6,092,536	0	6,370,572	0	9,262	0	0	0
I-F DAY CARE	77,019	30,033		66,763	1,582,536	1,631	1,757,982	0	6,691	0	0	0
I-G DAY TREATMENT - DEPENDENT	64,035	27,483		63,690	0	3,563	158,771	3,430	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	935,005	0		0	19,748	83,179	1,037,932	0	101	0	0	0
I-J INTAKE & REFERRAL	2,931,162	1,537,434		3,377,727	0	7,522	7,853,845	8,985	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	130,838	52,574		1,062,942	6,770,315	3,278	8,019,947	0	15,012	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		17,386	7,265,219	0	7,282,605	0	113	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	0	0		25,469	0	0	25,469	13,102	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	10,174,939	4,074,264		12,116,477	24,416,012	221,343	51,003,035	0	60,662	0	0	0
I-O SERVICE PLANNING	2,360,874	933,550		2,084,904	0	57,436	5,436,764	0	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				177,674	2,828,006		3,005,680	0	4,909	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				913,901	0		913,901	0	6,754	0	0	0
I-R SUBTOTAL IN-HOME	19,241,832	7,666,742	27,258,774	22,984,231	54,421,044	433,538	132,006,161					
	Number of Children receiving only NON-PURCHASED IN-Home Services											
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	283,236	113,660		257,647	8,521,174	5,180	9,180,897	19,099	432	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	159,523	2,697,525	0	2,857,048	11,827	215	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	272,730	106,287		241,350	3,073,203	4,844	3,698,414	20,350	703	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	59,873	2,339,990	0	2,399,863	7,274	495	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,594,662	637,921		2,095,720	21,017,497	37,752	25,387,552	231,583	3,487	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	87,068	0	0	87,068	187	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	33,374	1,943,063	0	1,976,437	7,648	119	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	31,331	990,652	0	1,021,983	2,193	46	0	0	0
2-K SUBTOTAL CBP	2,150,628	857,868	0	2,969,886	40,583,104	47,776	46,609,262	300,161	5,497	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	13,400,846	0	13,400,846	20,972	1,222	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	9,460	2,186,724	0	2,196,184	8,266	145	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	350,386	4,836,320	0	5,186,706	25,465	484	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	99,476	3,454,208	0	3,553,684	6,347	115	0	0	0
3-E YDC SECURE	0	0	0	0	2,263,158	0	2,263,158	4,719	24	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	459,322	26,141,256	0	26,600,578	65,769	1,990	0	0	0
ADMINISTRATION	3,074,515	1,233,405	0	4,759,503	0	77,816	9,145,239					
TOTAL EXPENDITURES	24,466,975	9,758,015	27,258,774	31,172,942	121,145,404	559,130	214,361,240					
	County Indirect Costs = \$ 2,030,940											

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 6,102,634	\$ (121,844)	\$ 5,980,790
Adoption Assistance	21,750,640	(12,314)	21,738,326
Subsidized Permanent Legal Custodianship	5,525,052	(4,604)	5,520,448
Counseling	12,338,802	(68,136)	12,270,666
Day Care	1,812,621	(54,639)	1,757,982
Day Treatment	158,771	0	158,771
Homemaker Service	1,035,115	2,817	1,037,932
Intake and Referral	7,853,845	0	7,853,845
Life Skills	14,892,864	409,688	15,302,552
Protective Service - Child Abuse	34,914	(9,445)	25,469
Protective Service - General	49,416,161	1,586,874	51,003,035
Service Planning	5,436,764	0	5,436,764
Juvenile Act Proceedings	4,481,581	(562,000)	3,919,581
Alternative Treatment	0	0	0
Community Residential	11,549,241	488,704	12,037,945
Emergency Shelter	6,194,767	(96,490)	6,098,277
Foster Family	24,623,689	850,931	25,474,620
Supervised Independent Living	3,010,595	(12,175)	2,998,420
Juvenile Detention Service	13,338,401	62,445	13,400,846
Residential Service	8,190,221	(807,331)	7,382,890
Secure Residential Service (Except YDC)	3,562,014	(8,330)	3,553,684
YDC Secure	2,263,158	0	2,263,158
Administration	9,093,934	51,305	9,145,239
Combined Total Expense	212,665,784	1,695,456	214,361,240
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 212,665,784	\$ 1,695,456	\$ 214,361,240

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 24,466,975	\$ 0	\$ 24,466,975
Employee Benefits	9,749,851	8,164	9,758,015
Subsidies	27,275,692	(16,918)	27,258,774
Operating	30,522,210	650,732	31,172,942
Purchased Services	120,091,926	1,053,478	121,145,404
Fixed Assets	559,130	0	559,130
Combined Total Expense	212,665,784	1,695,456	214,361,240
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 212,665,784	\$ 1,695,456	\$ 214,361,240

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-A	2	1	CY-370 Adjustments			
	1-B	3		Adoption Service-Employee Benefits	\$ 837,590	\$ 8,164	\$ 845,754
	1-C	3		Adoption Assistance-Subsidies	\$ 21,750,640	\$ (12,314)	\$ 21,738,326
	1-A	4		Subsidized Permanent Legal Custodianship-Subsidies	\$ 5,525,052	\$ (4,604)	\$ 5,520,448
	1-D	4		Adoption Service-Operating	\$ 2,093,679	\$ 46,744	\$ 2,140,423
	1-E	4		Counseling Dependent-Operating	\$ 750,664	\$ (91,825)	\$ 658,839
	1-K	4		Counseling Delinquent-Operating	\$ 279,489	\$ (1,453)	\$ 278,036
	1-L	4		Life Skills-Dependent-Operating	\$ 1,041,735	\$ 21,207	\$ 1,062,942
	1-M	4		Life Skills-Delinquent-Operating	\$ 43,534	\$ (26,148)	\$ 17,386
	1-N	4		Protective Services-Child Abuse-Operating	\$ 34,914	\$ (9,445)	\$ 25,469
	1-Q	4		Protective Services-General-Operating	\$ 11,671,735	\$ 444,742	\$ 12,116,477
	2-C	4		Juvenile Act Proceedings-Delinquent-Operating	\$ 888,398	\$ 25,503	\$ 913,901
	2-D	4		Community Residential Services-Dependent-Operating	\$ 255,606	\$ 2,041	\$ 257,647
	2-E	4		Community Residential Services-Delinquent-Operating	\$ 154,108	\$ 5,415	\$ 159,523
	2-G	4		Emergency Shelter-Dependent-Operating	\$ 238,700	\$ 2,650	\$ 241,350
	2-H	4		Foster Family-Dependent-Operating	\$ 1,951,941	\$ 147,779	\$ 2,099,720
	2-I	4		Foster Family-Delinquent-Operating	\$ 77,298	\$ 9,770	\$ 87,068
	3-B	4		Sup. Independent Living-Dependent-Operating	\$ 29,395	\$ 3,979	\$ 33,374
	3-C	4		Residential Services-Dependent-Operating	\$ 8,264	\$ 1,196	\$ 9,460
	1-A	5		Residential Services-Delinquent-Operating	\$ 333,114	\$ 17,272	\$ 350,386
	1-D	5		Adoption Service-Purchased Services	\$ 978,664	\$ (176,752)	\$ 801,912
	1-E	5		Counseling-Dependent-Purchased Services	\$ 5,037,511	\$ (392,751)	\$ 4,644,760
	1-F	5		Counseling-Delinquent-Purchased Services	\$ 5,674,643	\$ 417,893	\$ 6,092,536
	1-I	5		Day Care-Purchased Services	\$ 1,637,175	\$ (54,639)	\$ 1,582,536
	1-K	5		Homemaker-Purchased Services	\$ 16,931	\$ 2,817	\$ 19,748
	1-L	5		Life Skills-Dependent-Purchased Services	\$ 6,388,173	\$ 382,142	\$ 6,770,315
	1-N	5		Life Skills-Delinquent-Purchased Services	\$ 7,232,732	\$ 32,487	\$ 7,265,219
	1-P	5		Protective Services-General-Purchased Services	\$ 23,273,880	\$ 1,142,132	\$ 24,416,012
	1-Q	5		Juvenile Act Proceedings-Dependent-Purchased Services	\$ 2,769,025	\$ 58,981	\$ 2,828,006
	2-C	5		Juvenile Act Proceedings-Delinquent-Purchased Services	\$ 646,484	\$ 28,664	\$ 675,148
	2-D	5		Community Residential Services-Dependent-Purchased Services	\$ 8,309,997	\$ 211,177	\$ 8,521,174
	2-E	5		Community Residential Services-Delinquent-Purchased Services	\$ 2,427,454	\$ 270,071	\$ 2,697,525
	2-F	5		Emergency Shelter-Dependent-Purchased Services	\$ 2,998,088	\$ 75,115	\$ 3,073,203
2-G	5	Emergency Shelter-Delinquent-Purchased Services	\$ 2,514,245	\$ (174,255)	\$ 2,339,990		
2-I	5	Foster Family-Dependent-Purchased Services	\$ 20,324,115	\$ 693,382	\$ 21,017,497		
2-J	5	Supervised Independent Living-Dependent-Purchased Services	\$ 1,969,631	\$ (26,568)	\$ 1,943,063		
3-A	5	Supervised Independent Living-Delinquent-Purchased Services	\$ 980,238	\$ 10,414	\$ 990,652		
3-C	5	Juvenile Detention Service-Purchased Services	\$ 13,338,401	\$ 62,445	\$ 13,400,846		
3-D	5	Residential Service-Delinquent-Purchased Services	\$ 5,662,119	\$ (825,799)	\$ 4,836,320		
			Secure Residential Service-Purchased Services	\$ 3,462,538	\$ (8,330)	\$ 3,454,208	
			Total Adjustment Amount		\$ 2,319,299		
			<p>To increase expenditures by a net amount of \$2,319,299 to reconcile with the agency's final expenditure ledger. Subsidies were decreased by \$16,918, Purchased Services were increased by \$1,728,626, Operating expenses increased by \$599,427 and Employee Benefits increased by \$8,164. These adjustments are due to late invoices coming in after the CY-370 Expenditure Report was submitted to DHS.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>				
CY-370	1-Q	5	2	Juvenile Act Proceedings - Delinquent - Purchased Services	\$ 675,148	\$ (675,148)	\$ -
				<p>To decrease Juvenile Act Proceeding costs by \$675,148 to disallow the legal fees associated with delinquent court proceedings that were erroneously included on the CY-370 Expenditure Report submitted to the Commonwealth DHS.</p> <p>Title 55 PA Code, Chapter 3140.23</p>			

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	3	CY-370 Adjustment			
				Administration-Operating	\$ 4,708,198	\$ 51,305	\$ 4,759,503
				To increase Administration-Operating expenditures by \$51,305 to reconcile to the County Cost Allocation Plan and properly report indirect costs.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			
CY-370A	2-C 2-D 2-E 2-F 2-G 2-H 2-I 2-J 3-B 3-C	2	4	CY-370A Adjustment			
				Community Residential - Dependent-Program Income	\$ 133,315	\$ 38,476	\$ 171,791
				Community Residential - Delinquent-Program Income	\$ 39,494	\$ 11,398	\$ 50,892
				Emergency Shelter - Dependent-Program Income	\$ 66,923	\$ 19,314	\$ 86,237
				Emergency Shelter - Delinquent-Program Income	\$ 35,439	\$ 10,228	\$ 45,667
				Foster Family - Dependent-Program Income	\$ 408,398	\$ 117,866	\$ 526,264
				Foster Family - Delinquent-Program Income	\$ 572	\$ 166	\$ 738
				Supervised Independent Living - Dependent-Program Income	\$ 32,971	\$ 9,516	\$ 42,487
				Supervised Independent Living - Delinquent-Program Income	\$ 13,702	\$ 3,954	\$ 17,656
				Residential Service - Dependent-Program Income	\$ 25,434	\$ 7,340	\$ 32,774
				Res. Service - Delinquent (Non YDC/YFC)-Program Income	\$ 86,249	\$ 24,892	\$ 111,141
Total Adjustment Amount					\$ 243,150		
				To increase Program Income by \$243,150 to properly report the total amount received and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2016 to JUNE 30, 2017

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	127,019,716
Supplemental Act 148			<u>2,208,432</u>
Total State Allocation			129,228,148
State Share (CY348) ²	\$		134,206,837
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	134,206,837
Less: Expenditures in Excess of the Approved State Allocation			<u>4,978,689</u>
Final Net State Share Payable ³		\$	129,228,148
Actual Act 148 Revenues Received ⁴			<u>129,228,148</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after 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 No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$4,978,689 as detailed on page 20 of this report. While our adjustments resulted in a net increase of \$5,984,531 in expenditures for the agency for said fiscal year, as detailed on page 23 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
 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	6,028,938	0	73,515	0	0	0	466,128	0	5,489,295	5,489,295	0
02. 90% REIMBURSEMENT	8,060,256	112,934	6,824	0	0	0	111,018	0	7,829,480	7,046,532	782,948
03. 80% REIMBURSEMENT	170,291,584	653,501	12,293,385	7,373,893	250,716	426,085	15,446,438	0	133,847,566	107,078,052	26,769,514
04. 60% REIMBURSEMENT	18,442,508	165,273	125,100	0	930,995	448,010	4,651,365	74,420	12,047,345	7,228,407	4,818,938
05. 50% REIMBURSEMENT	14,989,068	0	13,569	0	0	0	246,399	0	14,729,100	7,364,551	7,364,549
06. TOTAL NET CHILD WELFARE EXPEND.	217,812,354	931,708	12,512,393	7,373,893	1,181,711	874,095	20,921,348	74,420	173,942,786	134,206,837	39,735,949
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	3,553,170	0							3,553,170	2,131,902	1,421,268
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
09. TOTAL EXPENDITURES	221,365,524	931,708	12,512,393	7,373,893	1,181,711	874,095	20,921,348	74,420	177,495,956	136,338,739	41,157,217
10. TOTAL TITLE IV-D COLLECTIONS	626,752										
11. TITLE IV-D Collections for IV-E Children	63,433										
12. STATE ACT 148 - line 6	134,206,837										
13. STATE ACT 148 ALLOCATION	129,228,147										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	129,228,147										
INVOICE											
AMENDED STATE SHARE (ACT 148)	134,206,837										
ACT 148 AMOUNT RECEIVED	129,228,147										
ADJUSTMENT TO STATE SHARE	4,978,689										

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED CY 370A
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	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	6,028,938	0	0	73,515	0	0	0	466,128	0	5,489,295	5,489,295	0
1-B ADOPTION ASSISTANCE	21,745,661	0	9,463,515	0	0	0	0	0	0	12,282,146	9,825,717	2,456,429
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	5,964,376	0	2,176,326	0	0	0	0	0	0	3,788,050	3,030,440	757,610
1-D COUNSELING - DEPENDENT	7,303,623	0	0	16,113	758,619	0	0	1,368,522	0	5,160,369	4,128,295	1,032,074
1-E COUNSELING - DELINQUENT	5,686,818	0	0	2,932	0	0	0	18,742	0	5,665,144	4,532,115	1,133,029
1-F DAY CARE	1,996,174	0	0	1,905	198,544	0	0	11,945	0	1,783,780	1,427,024	356,756
1-G DAY TREATMENT - DEPENDENT	172,869	0	0	2,224	0	0	0	15,174	0	155,471	124,377	31,094
1-H DAY TREATMENT - DELINQUENT	52,455	0	0	0	0	0	0	0	0	52,455	41,964	10,491
1-I HOMEMAKER SERVICE	20,439	0	0	0	1,985	0	0	0	0	18,454	14,763	3,691
1-J INTAKE & REFERRAL	9,675,215	0	0	127,691	0	0	0	816,410	0	8,731,114	6,984,891	1,746,223
1-K LIFE SKILLS - DEPENDENT	14,725,467	0	0	26,409	#####	0	0	1,189,379	0	12,054,181	9,643,345	2,410,836
1-L LIFE SKILLS - DELINQUENT	7,327,769	0	0	573	0	0	0	3,571	0	7,323,625	5,858,900	1,464,725
1-M PROTECTIVE SERVICE - CHILD ABUSE	20,019	0	0	276	0	0	0	1,740	0	18,003	14,402	3,601
1-N PROTECTIVE SERVICE - GENERAL	49,001,833	0	0	335,931	#####	0	0	10,243,764	0	33,462,891	26,770,313	6,692,578
1-O SERVICE PLANNING	4,937,334	0	0	66,214	0	0	0	428,311	0	4,442,809	3,554,247	888,562
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	837,111	0	0	2,919	0	0	0	182,897	0	651,295	325,648	325,647
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	896,799	0	0	10,650	0	0	0	63,502	0	822,647	411,324	411,323
1-R SUBTOTAL IN-HOME	136,392,900	0	0	1,639,841	667,352	#####	0	14,810,085	0	101,901,729	82,177,060	19,724,669
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	6,187,425	100,394	0	8,732	0	0	0	509,101	0	5,569,198	4,455,358	1,113,840
2-D COMMUNITY RESIDENTIAL - DELINQUENT	3,071,974	58,574	0	1,698	0	0	0	10,481	0	3,001,221	2,400,977	600,244
2-E EMERGENCY SHELTER - DEPENDENT	5,807,494	74,165	0	6,316	0	0	0	107,635	0	5,619,378	5,057,440	561,938
2-F EMERGENCY SHELTER - DELINQUENT	2,252,762	38,769	0	508	0	0	0	3,383	0	2,210,102	1,989,092	221,010
2-G FOSTER FAMILY - DEPENDENT	29,237,245	450,204	0	62,067	0	250,716	426,085	799,217	0	27,248,956	21,799,165	5,449,791
2-H FOSTER FAMILY - DELINQUENT	59,534	1,632	0	277	0	0	0	1,622	0	56,003	44,802	11,201
2-I SUP. INDEPENDENT LIVING - DEPENDENT	2,190,099	28,708	0	120	0	0	0	26,074	0	2,135,197	1,708,158	427,039
2-J SUP. INDEPENDENT LIVING - DELINQUENT	915,255	13,989	0	382	0	0	0	2,385	0	898,499	718,799	179,700
2-K SUBTOTAL CBP	49,721,788	766,435	0	80,100	0	250,716	426,085	1,459,898	0	46,738,554	38,173,791	8,564,763
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	13,255,158	0	0	0	0	0	0	0	0	13,255,158	6,627,579	6,627,579
3-B RESIDENTIAL SERVICE - DEPENDENT	1,581,345	33,401	0	17	0	930,995	448,010	29,335	0	139,587	83,752	55,835
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	6,047,424	131,872	0	3,706	0	0	0	23,054	0	5,888,792	3,533,275	2,355,517
3-D SECURE RES. SERVICE (EXCEPT YDC)	1,730,955	0	0	0	0	0	0	0	0	1,730,955	1,038,573	692,382
3-E YDC SECURE	3,553,170	0	0	0	0	930,995	448,010	52,389	0	3,553,170	2,131,902	1,421,268
3-F SUBTOTAL INSTITUTIONAL	26,168,052	165,273	0	3,723	0	930,995	448,010	82,723	0	24,567,662	13,415,081	11,152,581
4 ADMINISTRATION	9,082,784	0	0	121,377	0	0	0	4,598,976	74,420	4,288,011	2,572,807	1,715,204
5 TOTAL REVENUES	221,365,524	931,708	11,639,841	872,552	#####	1,181,711	874,095	20,921,348	74,420	177,495,956	136,338,739	41,157,217

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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 Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	2,253,715	903,714		2,295,934	437,538	138,037	6,028,938	10	156	0	0	0
1-B ADOPTION ASSISTANCE	0	0	21,745,661	0	0	0	21,745,661	0	10,773	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	5,964,376	0	0	0	5,964,376	0	3,105	0	0	0
1-D COUNSELING - DEPENDENT	428,973	171,817		438,787	6,232,617	31,429	7,303,623	0	5,371	0	0	0
1-E COUNSELING - DELINQUENT	0	0		191,954	5,494,864	0	5,686,818	0	3,586	0	0	0
1-F DAY CARE	59,578	24,276		53,934	1,854,885	3,501	1,996,174	0	5,131	0	0	0
1-G DAY TREATMENT - DEPENDENT	76,048	30,898		64,167	1,756	0	172,869	9,398	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		52,455	0	0	52,455	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	20,439	0	20,439	0	101	0	0	0
1-J INTAKE & REFERRAL	4,063,422	1,640,264		3,727,920	0	243,609	9,675,215	14,384	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	257,193	103,387		1,450,279	12,882,372	32,236	14,725,467	0	12,261	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		15,390	7,312,379	0	7,327,769	0	201	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	0	0		20,019	0	0	20,019	14,575	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	10,703,247	4,343,589		11,694,182	21,708,029	552,786	49,001,833	2	48,015	0	0	0
1-O SERVICE PLANNING	2,133,773	862,208		1,826,307	518,714	115,046	4,937,334	0	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				318,397	0	0	837,111	0	3,525	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				896,799	0	0	896,799	0	6,740	0	0	0
1-R SUBTOTAL IN-HOME	19,975,949	8,080,153	27,710,037	23,046,524	56,461,837	1,118,400	136,392,900			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services 6,250												
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	278,352	113,469		276,429	5,505,196	13,979	6,187,425	19,527	322	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	139,328	2,932,646	0	3,071,974	19,556	809	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	203,869	82,530		241,483	5,268,716	10,896	5,807,494	12,313	483	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	52,729	2,200,033	0	2,252,762	236	7	0	0	0
2-G FOSTER FAMILY - DEPENDENT	1,856,882	748,812		3,288,941	23,226,177	116,433	29,237,245	394,496	11,156	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	59,534	0	0	59,534	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	46,168	2,143,931	0	2,190,099	10,282	202	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	27,593	887,662	0	915,255	2,902	64	0	0	0
2-K SUBTOTAL CBP	2,339,103	944,811	0	4,132,205	42,164,361	141,308	49,721,788	459,312	13,043	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	13,255,158	0	13,255,158	18,358	1,645	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	13,741	1,567,604	0	1,581,345	9,225	156	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	3,215,911	5,725,833	0	6,047,424	43,296	1,289	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	85,808	1,642,147	0	1,730,955	4,422	80	0	0	0
3-E YDC SECURE	0	0	0	0	3,553,170	0	3,553,170	6,967	128	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	42,1140	25,746,912	0	26,168,052	82,268	3,298	0	0	0
ADMINISTRATION	2,961,049	1,201,325	0	4,745,714	0	174,696	9,082,784			0	0	0
TOTAL EXPENDITURES	25,276,101	10,226,289	27,710,037	32,345,583	124,373,110	1,434,404	221,365,524			0	0	0
County Indirect Costs = \$ 2,054,978												

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 5,930,635	\$ 98,303	\$ 6,028,938
Adoption Assistance	21,780,070	(34,409)	21,745,661
Subsidized Permanent Legal Custodianship	5,976,900	(12,524)	5,964,376
Counseling	13,005,235	(14,794)	12,990,441
Day Care	1,932,039	64,135	1,996,174
Day Treatment	171,557	53,767	225,324
Homemaker Service	18,727	1,712	20,439
Intake and Referral	9,451,980	223,235	9,675,215
Life Skills	21,016,336	1,036,900	22,053,236
Protective Service - Child Abuse	20,019	0	20,019
Protective Service - General	47,606,432	1,395,401	49,001,833
Service Planning	4,937,334	0	4,937,334
Juvenile Act Proceedings	2,081,887	(347,977)	1,733,910
Alternative Treatment	0	0	0
Community Residential	8,633,219	626,180	9,259,399
Emergency Shelter	6,477,017	1,583,239	8,060,256
Foster Family	28,803,652	493,127	29,296,779
Supervised Independent Living	2,423,995	681,359	3,105,354
Juvenile Detention Service	13,246,316	8,842	13,255,158
Residential Service	8,079,180	(450,411)	7,628,769
Secure Residential Service (Except YDC)	1,311,963	418,992	1,730,955
YDC Secure	3,553,170	0	3,553,170
Administration	8,923,330	159,454	9,082,784
Combined Total Expense	<u>215,380,993</u>	<u>5,984,531</u>	<u>221,365,524</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 215,380,993</u>	<u>\$ 5,984,531</u>	<u>\$ 221,365,524</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 25,255,485	\$ 20,616	\$ 25,276,101
Employee Benefits	10,226,289	0	10,226,289
Subsidies	27,756,970	(46,933)	27,710,037
Operating	31,277,762	1,067,821	32,345,583
Purchased Services	119,430,083	4,943,027	124,373,110
Fixed Assets	1,434,404	0	1,434,404
Combined Total Expense	<u>215,380,993</u>	<u>5,984,531</u>	<u>221,365,524</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 215,380,993</u>	<u>\$ 5,984,531</u>	<u>\$ 221,365,524</u>

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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-A	1	1	Adoption Service-Wages and Salaries	\$ 2,233,099	\$ 20,616	\$ 2,253,715
	1-B	3		Adoption Assistance-Subsidies	\$ 21,780,070	\$ (34,409)	\$ 21,745,661
	1-C	3		Subsidized Permanent Legal Custodianship-Subsidies	\$ 5,976,900	\$ (12,524)	\$ 5,964,376
	1-A	4		Adoption Service-Operating	\$ 2,160,701	\$ 135,233	\$ 2,295,934
	1-D	4		Counseling Dependent-Operating	\$ 561,162	\$ (122,375)	\$ 438,787
	1-E	4		Counseling Delinquent-Operating	\$ 214,126	\$ (22,172)	\$ 191,954
	1-F	4		Day Care-Operating	\$ 50,784	\$ 3,150	\$ 53,934
	1-G	4		Day Treatment-Dependent-Operating	\$ 62,855	\$ 1,312	\$ 64,167
	1-H	4		Day Treatment-Delinquent-Operating	\$ -	\$ 52,455	\$ 52,455
	1-J	4		Intake and Referral-Operating	\$ 3,504,685	\$ 223,235	\$ 3,727,920
	1-K	4		Life Skills-Dependent-Operating	\$ 1,603,137	\$ (152,858)	\$ 1,450,279
	1-L	4		Life Skills-Delinquent-Operating	\$ 41,692	\$ (26,302)	\$ 15,390
	1-N	4		Protective Services-General-Operating	\$ 11,332,999	\$ 361,183	\$ 11,694,182
	1-P	4		Juvenile Act Proceedings-Dependent-Operating	\$ 213,932	\$ 104,465	\$ 318,397
	1-Q	4		Juvenile Act Proceedings-Delinquent-Operating	\$ 906,452	\$ (9,653)	\$ 896,799
	2-C	4		Community Residential Services-Dependent-Operating	\$ 249,498	\$ 26,931	\$ 276,429
	2-D	4		Community Residential Services-Delinquent-Operating	\$ 137,643	\$ 1,685	\$ 139,328
	2-E	4		Emergency Shelter-Dependent-Operating	\$ 228,855	\$ 12,628	\$ 241,483
	2-F	4		Emergency Shelter-Delinquent-Operating	\$ 52,869	\$ (140)	\$ 52,729
	2-G	4		Foster Family-Dependent-Operating	\$ 2,974,336	\$ 314,605	\$ 3,288,941
	2-H	4		Foster Family-Delinquent-Operating	\$ 73,059	\$ (13,525)	\$ 59,534
	2-I	4		Sup. Independent Living-Dependent-Operating	\$ 42,342	\$ 3,826	\$ 46,168
	3-B	4		Residential Services-Dependent-Operating	\$ 6,525	\$ 7,216	\$ 13,741
	3-C	4		Residential Services-Delinquent-Operating	\$ 314,123	\$ 7,468	\$ 321,591
	4	4		Administration-Operating	\$ 4,586,260	\$ 159,454	\$ 4,745,714
	1-A	5		Adoption Service-Purchased Services	\$ 495,084	\$ (57,546)	\$ 437,538
	1-D	5		Counseling-Dependent-Purchased Services	\$ 6,159,972	\$ 72,645	\$ 6,232,617
	1-E	5		Counseling-Delinquent-Purchased Services	\$ 5,437,756	\$ 57,108	\$ 5,494,864
	1-F	5		Day Care-Purchased Services	\$ 1,793,900	\$ 60,985	\$ 1,854,885
	1-I	5		Homemaker-Purchased Services	\$ 18,727	\$ 1,712	\$ 20,439
	1-K	5		Life Skills-Dependent-Purchased Services	\$ 11,876,767	\$ 1,005,605	\$ 12,882,372
	1-L	5		Life Skills-Delinquent-Purchased Services	\$ 7,101,924	\$ 210,455	\$ 7,312,379
	1-N	5		Protective Services-General-Purchased Services	\$ 20,673,811	\$ 1,034,218	\$ 21,708,029
	1-P	5		Juvenile Act Proceedings-Dependent-Purchased Services	\$ 321,537	\$ 197,177	\$ 518,714
	1-Q	5		Juvenile Act Proceedings-Delinquent-Purchased Services	\$ 639,966	\$ 13,341	\$ 653,307
	2-C	5		Community Residential Services-Dependent-Purchased Services	\$ 5,624,218	\$ (119,022)	\$ 5,505,196
	2-D	5		Community Residential Services-Delinquent-Purchased Services	\$ 2,216,060	\$ 716,586	\$ 2,932,646
	2-E	5		Emergency Shelter-Dependent-Purchased Services	\$ 4,248,068	\$ 1,020,648	\$ 5,268,716
	2-F	5		Emergency Shelter-Delinquent-Purchased Services	\$ 1,649,930	\$ 550,103	\$ 2,200,033
	2-G	5		Foster Family-Dependent-Purchased Services	\$ 23,034,130	\$ 192,047	\$ 23,226,177
	2-I	5		Supervised Independent Living-Dependent-Purchased Services	\$ 1,789,198	\$ 354,733	\$ 2,143,931
	2-J	5		Supervised Independent Living-Delinquent-Purchased Services	\$ 564,862	\$ 322,800	\$ 887,662
	3-A	5		Juvenile Detention Service-Purchased Services	\$ 13,246,316	\$ 8,842	\$ 13,255,158
	3-B	5		Residential Service-Dependent-Purchased Services	\$ 2,039,880	\$ (472,276)	\$ 1,567,604
	3-C	5		Residential Service-Delinquent-Purchased Services	\$ 5,718,652	\$ 7,181	\$ 5,725,833
	3-D	5		Secure Residential Service-Purchased Services	\$ 1,226,155	\$ 418,992	\$ 1,645,147
				Total Adjustment Amount		\$ 6,637,838	
				To increase expenditures by a net amount of \$6,637,838 to reconcile with the agency's final expenditure ledger. Wages and Salaries were increased by \$20,616, Subsidies decreased by \$46,933 Operating expenses increased by \$1,067,821 and Purchased Services increased by \$5,596,334. These adjustments are due to late invoices coming in after the CY-370 Expenditure Report was submitted to DHS.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-Q	5	2	Juvenile Act Proceedings - Delinquent - Purchased Services	\$ 653,307	\$ (653,307)	\$ -
				To decrease Juvenile Act Proceeding costs by \$653,307 to disallow the legal fees associated with delinquent court proceedings that were erroneously included on the CY-370 Expenditure Report submitted to the Commonwealth DHS.			
				Title 55 PA Code, Chapter 3140.23			

**ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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	2-C	2	3	Community Residential - Dependent-Program Income	\$ 91,646	\$ 8,748	\$ 100,394
	2-D	2		Community Residential - Delinquent-Program Income	\$ 53,470	\$ 5,104	\$ 58,574
	2-E	2		Emergency Shelter - Dependent-Program Income	\$ 67,702	\$ 6,463	\$ 74,165
	2-F	2		Emergency Shelter - Delinquent-Program Income	\$ 35,391	\$ 3,378	\$ 38,769
	2-G	2		Foster Family - Dependent-Program Income	\$ 410,973	\$ 39,231	\$ 450,204
	2-H	2		Foster Family - Delinquent-Program Income	\$ 1,490	\$ 142	\$ 1,632
	2-I	2		Supervised Independent Living - Dependent-Program Income	\$ 26,206	\$ 2,502	\$ 28,708
	2-J	2		Supervised Independent Living - Delinquent-Program Income	\$ 12,770	\$ 1,219	\$ 13,989
	3-B	2		Residential Service - Dependent-Program Income	\$ 30,490	\$ 2,911	\$ 33,401
	3-C	2		Res. Service - Delinquent (Non YDC/YFC)-Program Income	\$ 120,381	\$ 11,491	\$ 131,872
				Total Adjustment Amount		<u>\$ 81,189</u>	
				To increase Program Income by \$81,189 to properly report the total amount received and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance - Allegheny County Children and Youth Agency Failed to Maintain Executed Contracts with Four Legal Service Providers (Not Resolved)

In our two prior engagement reports, covering the fiscal years from July 1, 2008, to June 30, 2014, we cited the Allegheny County Children and Youth Agency for failing to maintain records of purchase of services agreements with four legal service providers used for the provision of legal services in Juvenile Act Proceedings on behalf of at-risk children and their families. During our current engagement, we determined that the agency failed to execute contracts with three attorneys used to provide legal services in Juvenile Act Proceedings, and again failed to comply with our recommendations in the prior engagement report to review the applicable DHS regulatory requirements and to establish policies and procedures to ensure that purchase of service agreements are properly executed with all legal service providers. Therefore, we issued a repeat finding in the Current Engagement Findings and Recommendations section (Section 5) of this report.

Finding No. 2 – Noncompliance – Allegheny County Children and Youth Agency Failed to Obtain Written Approval from the Commonwealth Department of Human Services – Office of Children, Youth and Families’ Regional Office Prior to Contracting With Members of Their Own Staff to Serve as Foster Care and Adoptive Parents (Not Resolved)

In our prior engagement report, covering the fiscal years from July 1, 2010, to June 30, 2014, we cited the Allegheny County Children and Youth Agency for failing to obtain written approval from the Commonwealth Department of Human Services - Office of Children, Youth and Families’ Regional Office (DHS, OCYF) prior to contracting with members of its own staff to serve as Foster Care and Adoptive parents. During our current engagement, we determined that the agency again failed to comply with DHS regulations that require the agency to obtain prior approval from the Regional Office of DHS, OCYF for agency staff members serve as foster care and adoptive parents. Therefore, we issued a repeat finding in the Current Engagement Findings and Recommendations section (Section 5) of this report.

SECTION 5

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance with Prior Engagement Finding - Allegheny County Children and Youth Agency Failed to Execute Contracts with Legal Service Providers and Failed to Maintain Required Records

Condition: In our two prior engagement reports, we cited the Allegheny County Children and Youth Agency (agency) for failing to maintain executed contracts with legal service providers, as detailed in our Status of Prior Engagement Findings and Recommendations section (Section 4) of this report. During the conduct of our prior audit, agency management informed us the agency adheres to an administrative policy adopted by Allegheny County for use by all of its agencies, whereby contracts only have to be executed with vendors in cases where the agency anticipates the total annual costs paid to that provider will exceed \$30,000. To test whether the agency continued to adhere to the county policy during the current engagement period, we requested copies of contracts for three legal services providers paid in excess of \$30,000 during the 2016-2017 fiscal year and contracts for three legal services providers paid below that amount. While the agency provided signed contracts with providers paid more than \$30,000 (in accordance with the county policy), agency management said the agency did not execute contracts with the providers who were paid less than \$30,000. Agency management informed us that it adhered to the county policy for all three of the fiscal years in our current engagement period. As such, we found that the agency again violated the Commonwealth Department of Human Services' (DHS) regulations requiring that written contracts be signed annually with providers to which clients are regularly referred, or with which the agency, juvenile court, and juvenile probation office have a continuing relationship, and that the agency must maintain records to justify payment for expenses.

Criteria: Title 55, Pa. Code 3170.23(b) and 3170.93(b) related to purchase of service and contract requirements, state, in part:

- *Section 3170.23(b).Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program-funded agencies.
- *Section 3170.93(b).Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.

Title 55, Pa. Code 3170.92(b) related to records maintenance, states, in part:

- *Section 3170.92. (b) Records maintenance.* County agency shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department.

Cause: The agency adheres to an administrative policy adopted by Allegheny County for use by all of its agencies whereby contracts only have to be executed with vendors in cases where the agency anticipates the total annual costs paid to that provider will exceed \$30,000. Agency management informed us that because they did not expect the annual costs to exceed the \$30,000 threshold for three of the providers of legal services our auditors selected for testing, contracts were not executed. It appears the cause of the agency's noncompliance with DHS regulations is its adherence to the county's administrative policy.

Effect: Because services were rendered in the absence of legally binding contracts, these violations could have resulted in misunderstandings between the agency and the service providers as to the terms of services and the rates to be charged for each respective service. However, based on DHS' position that because the legal service costs were incurred by the agency and were considered allowable expenses during the aforementioned time frames, we did not issue adjustments to disallow these legal service costs.

Recommendation: The agency, in coordination with Allegheny County, should review the applicable DHS regulations and establish procedures to ensure that contracts or purchase of service agreements are executed with all providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship, and that records of such contracts or agreements are maintained in accordance with DHS regulations.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Agency Management Response: Allegheny County's Administrative Policy states contracts will need to be executed for providers whose annual expenditures exceed \$30,000. The four providers reviewed by the Auditor General's Office had annual expenditures reported on the Act 148 report of \$24,250, \$24,300, \$0 and \$0 respectively. The latter two providers (expenditures which were under \$30,000) were reclassified to the Human Service Block Grant. In addition, Title 55, PA code 3170.23 states (relating to contracts) "...shall be signed by the county and those providers to which clients are regular referred..." "Regularly Referred" is an ambiguous term and open for interpretation.

Auditor's Conclusion: For the aforementioned fiscal years above, the agency violated the Commonwealth's Department of Human Services (DHS) regulations requiring the agency to execute and maintain contracts annually with all providers to whom clients are regularly referred or with whom the agency, juvenile court, and juvenile probation office have a continuing relationship. The county's policy does not supersede the requirements in the DHS regulations listed above. Therefore, this finding stands as presented.

Additionally, while the agency management response indicated that we reviewed four contracts for providers who were paid less than \$30,000, we actually requested and reviewed contracts for only three legal services providers who were paid less than \$30,000 in fiscal year 2016-2017. Agency management indicated that the expenditures for one of those providers were reclassified to the Human Service Block Grant. We selected that provider from the list of providers and related expenditures on the CY-383 report. Regardless of the funding source ultimately used for the expenditures, the agency is still responsible for the proper use of state grant funds and compliance with DHS regulations.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 – Noncompliance with Prior Engagement Finding - Allegheny County Children and Youth Agency Failed to Obtain Written Approval from the Commonwealth Department of Human Services – Office of Children, Youth and Families’ Regional Office Prior to Contracting With Members of its Own Staff to Serve as Foster Care and Adoptive Parents

Condition: In our prior engagement report, we cited the Allegheny County Children and Youth Agency (agency) for failing to obtain written approval from the Commonwealth Department of Human Services – Office of Children, Youth and Families’ Regional Office prior to contracting with members of its own staff to serve as foster care and adoptive parents. During our current engagement, the agency management informed us that during the 2014-2015, 2015-2016, and 2016-2017 fiscal years they contracted with 14 agency staff members to serve as foster parents and/or adoptive parents; however, the agency again failed to obtain prior written approval from the Commonwealth Department of Human Services, Office of Children, Youth and Families (DHS-OCYF) regional office prior to approving and paying agency staff to serve as foster care and adoptive parents.

Criteria: Title 55, Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth

- *Section 3170.93(g). Contracts. Conflict of Interest.* The appropriate county authority shall not make any contract or agreement with a person, company, or organization in which a member of the county children and youth staff has a financial interest; nor, shall the county authority contract with members in its own staff or their immediate families, except with the clear prior written approval of the regional office.

Cause: The agency admitted they did not adhere to DHS regulations which require they obtain prior approval from the Regional Office of DHS, OCYF for these staff members to act as foster care and adoptive parents.

Effect: The agency’s failure to obtain written approval from the DHS-OCYF regional office prior to contracting with members of their own staff to serve as foster care and/or adoptive parents is a violation of Commonwealth DHS regulations and represents a conflict of interest.

Recommendation: We again recommend that the County of Allegheny Department of Human Services, Office of Children, Youth, and Families, ensure that their DHS-OCYF regional office is contacted to obtain written approval prior to contracting with members of its own staff or their immediate families to serve as foster care or adoptive parents. In addition, we again recommend that agency management familiarize themselves with DHS regulations related to the requirements, which must be met prior to contracting with agency staff members.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Agency Response: Allegheny County agrees with the finding. On November 1, 2018, Allegheny County submitted “Requests For Waiver of Regulation” for the five County employees who served as Foster Care and Adoptive Parents over the past year.

Auditor’s Conclusion: During our next regularly scheduled audit, we will verify whether the agency obtained appropriate written approval from the DHS-OCY for agency employees who were engaged to serve as foster care and/or adoptive parents.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)

The Child Protective Services Law³ (CPSL) requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).⁴ To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

Foster Care

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,⁵ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Allegheny County Children and Youth Agency provided in-home and placement services to 14,806 children residing within the County during the 2016-2017 fiscal year.

³ Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

⁴ 23 Pa.C.S. §§ 6344 and 6344.2.

⁵ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Day Treatment Centers and Child Residential Facilities

Beginning July 1, 2012, the DHS Bureau of Human Services' Licensing (bureau) took over responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities, which encompasses the performance of CPSL adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of the DHS website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau and identifying regulatory violations, including CPSL adherence violations, as specified in the accompanying License Inspection Summaries. However, we are unable to attest to: 1) the timeliness of the completion and approval of these annual inspections and 2) whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.⁶

Contracted In-Home Preventative Service Providers

For contracted *In-Home Preventative Service providers*,⁷ we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. DHS' position was that while not all in-home service providers would meet the criteria requiring the conduct of *certifications* for employees/volunteers, when they do, C&Y agencies were responsible for including provisions in their executed contracts with these providers.

In correspondence with management of C&Y agencies during some of our recently conducted audit engagements, we have found that some C&Y agencies' management staffs are still of the opinion that there is no need to directly monitor CPSL adherence of the providers' employees/volunteers because they are now including the requirements for this type of monitoring in their executed contracts with these providers. However, our interpretation of the CPSL remains that C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely including the requirements for "direct monitoring"⁸ in their provider executed contracts. Instead, all C&Y

⁶ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

⁷ Please note that based on recent correspondence with DHS, these providers are referred to as "private providers delivering prevention and reunification services." We refer to them as *contracted In-Home Preventative Service providers* throughout our observation for ease of understanding.

⁸ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks and child abuse history clearances of their employees and volunteers to identify, and properly address, any identified disqualifying convictions.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

agencies should have a process in place that allows them to actively monitor their providers and sub-recipients by routinely reviewing their employees' and volunteers' *certifications* for disqualifying convictions.

Therefore, we concluded that DHS had not taken every action to obtain reasonable assurance that C&Y agencies were taking enough action to ensure the safety and welfare of the vulnerable, at risk children receiving in-home preventative services. Further, because DHS has not implemented a process to ensure that C&Y agencies are consistently monitoring the CPSL adherence of the contracted In-Home Preventative Service providers' employees and volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.⁹

DHS Senior Management Follow-Up Response

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers¹⁰ to ensure that their *certifications* adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

DHS senior management staff further stated that DHS recognizes that they are responsible for communicating contract monitoring expectations to the C&Y agencies and for implementing a method to ensure that contract monitoring is being performed adequately. DHS' OCYF has communicated DHS' expectation that C&Y agencies must monitor these private providers' compliance with the requirements of the CPSL. DHS has also reiterated this expectation during quarterly Pennsylvania Children and Youth Administrators (PCYA) meetings held between June 2016 and October 2017, as well as in general guidance regarding contract monitoring efforts included in OCYF Bulletins issued for the 2017-18 and 2018-19 fiscal years. Further, DHS stated that OCYF will issue additional guidance in its Needs-Based Plan and Budget instructions for this year to emphasize adherence to the CPSL requirements for these providers as part of the C&Y agencies' monitoring expectations.

⁹ The *2017 Annual Child Protective Services Report* notes that the DHS' Office of Children, Youth and Families (OCYF) and its regional offices (in Philadelphia, Scranton, Harrisburg, and Pittsburgh) have responsibilities that include, among others: "Monitoring, licensing, and providing technical assistance to CCYA and private children and youth agencies and facilities." [Emphasis added.], p. 7; http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c_275378.pdf, accessed August 3, 2018.

¹⁰ This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

Finally, DHS informed us that they will address the adequacy of C&Y agencies' monitoring through the July 2019 version of the DHS Single Audit Supplement (SAS) and will develop and require through the SAS a schedule that captures the details of each C&Y agency's monitoring efforts. This will include a listing of these private providers, whether they were monitored and if any CPSL violations were identified. The schedule will be submitted with the respective county's annual single audit report and will be subject to an Agreed Upon Procedures (AUP) engagement. DHS will also provide technical assistance to any C&Y agency that needs improvement.

We believe that DHS obtaining C&Y agencies' reporting of the CPSL status of these providers as a part of their Single Audit Supplement and the other above discussed DHS' methods taken to address the issues we raised in our March 18, 2018, Position Statement letter to DHS would be a significant improvement. However, until DHS implements a process to ensure that all 67 C&Y agencies are routinely directly monitoring the CPSL adherence to the *certifications* of their contracted in-home preventative service providers' employees and volunteers, this Department, as indicated in our March 18, 2018 Position Statement letter, will continue to raise our concerns. Our Department again wishes to re-emphasize that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Greater Scrutiny of Arrest and Conviction Records

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.¹¹ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

Auditor General Senior Management's Follow-up Conclusion Statement

We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified related to CPSL adherence as discussed in our March 18, 2018 Position Statement letter. Further, we recognize the challenges that DHS faces in monitoring the 67 C&Y agencies' direct monitoring of the numerous *contracted In-Home Preventative Service providers* and their sub-recipients. We believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we also recognize that risks to these vulnerable children continue to exist. One such risk results

¹¹ 23 Pa.C.S. § 6344.4.

ALLEGHENY COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

from the potential delay of 9 to 21 months (or possibly longer) between the date of possible noncompliance by a *contracted In-Home Preventative Service provider* and/or inadequate monitoring by a county C&Y agency and DHS becoming aware of those issues.¹²

Furthermore, as previously stated, we have communicated to DHS that we believe that DHS should do more to assure that employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through reviews of background checks and child abuse history clearances and to ensure that employees/volunteers do not have any convictions or adjudications that are disqualifying under the CPSL. Further, because of more recent amendments to the CPSL that changed the validity timeframe for background checks and child abuse history clearances from one to five years (i.e., 60 months) after being obtained, we believe that a greatly heightened awareness of these providers and sub-recipients' arrest and conviction records and child abuse adjudications is warranted.

Directly monitoring whether employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through a background check process is a crucial step towards protecting these at-risk children. Therefore, we will continue to monitor the adequacy of measures taken by DHS to monitor and address C&Y agencies' compliance with the requirements of the CPSL as it relates to their contracted in-home preventative service providers and their sub-recipients. Again, our Department re-emphasizes that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Finally, we requested that DHS reach out to, and work with, the chairs of the legislative committees of the Pennsylvania Senate and House of Representatives who help to protect the wellbeing of Pennsylvania children and youth to amend the Human Services Code to include provisions requiring the licensure and annual inspections of contracted In-Home Preventative Service providers and their subcontractors (sub-recipients).¹³

¹² The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible noncompliance occurring at the beginning of the fiscal year. The period of delay would be higher when the Single Audit is not received within nine months from the end of the fiscal year.

¹³ The agency stated that it conducts monitoring of CPSL compliance by its In-Home Service providers and sub-recipients and provided the following additional information: "To ensure the safety of children within the child welfare system, Allegheny County Department of Human Services reviews criminal background checks and child abuse clearances for employees and volunteers for all children and youth agency contractors and subcontractors. Our Contract Monitoring Policy and Contract Monitoring Record Review Sheet are attached. While we acknowledge the seriousness of potential risks to child safety and security, our goal is to provide an environment free from abuse and neglect. The safety of children is our paramount concern that must guide child protection efforts." We did not perform procedures to evaluate the agency's performance of those procedures or include the attachments noted above in this report.

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

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