

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2017 to June 30, 2018

July 1, 2018 to June 30, 2019

Bedford County Children and Youth Agency

October 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Commissioners of Bedford County
Bedford County Courthouse
Third Floor, Suite 103
200 South Juliana Street
Bedford, PA 15522

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Bedford County Children and Youth Agency (agency), legally known as Bedford County Children and Youth Services, 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, 2017 to June 30, 2018, and July 1, 2018 to June 30, 2019. 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, 2018, and June 30, 2019.

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 compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Bedford 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 2017-2018 and 2018-2019 fiscal years based on the accrual basis of accounting.

Independent Auditor's Report (Continued)

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

- For the **2017-2018 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$11,929. Based on the application of the state participation rates, this adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$9,543. This adjustment is detailed in our amended fiscal reports for fiscal year 2017-2018, as included in Section 1 of this report.
- For the **2018-2019 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports, which are presented in Section 2 of this report.

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 3 of this report.

Observation – Pennsylvania Department of Human Services is Making Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers; Risk that has been Further Exacerbated by the Current COVID-19 Crisis.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on October 8, 2020.

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 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 Bedford County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

October 8, 2020

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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 Bedford County Children and Youth Agency provided in-home and placement services to 886 children residing within the County during the 2017-2018 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the County Administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the Counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to DHS through the Act 148 Invoice package. The expenditures reported in the Act 148 Invoice Package refers to all costs for dependent and delinquent children and youth services funded or administered by DHS.

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 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 DHS for the respective fiscal years (FYs). Any 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. The reports also include the impact of those costs and revenues on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2017 to JUNE 30, 2018

**BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	2,623,417
Supplemental Act 148			<u>0</u>
Total State Allocation			2,623,417
State Share (CY348) ²	\$		2,205,157
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,205,157
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,205,157
Actual Act 148 Revenues Received ⁴			<u>2,195,614</u>
Net Amount Due County/(State) ⁵		\$	<u>9,543</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 Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY3-48
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	26,563	33	4,751	0	0	0	0	0	21,779	21,779	0
02. 90% REIMBURSEMENT	77,832	46	14,573	0	0	0	0	0	63,213	56,892	6,321
03. 80% REIMBURSEMENT	3,156,685	66,947	575,299	42,786	36,523	35,399	0	0	2,399,731	1,919,784	479,947
04. 60% REIMBURSEMENT	301,980	7,057	23,865	0	0	0	0	1,875	269,183	161,510	107,673
05. 50% REIMBURSEMENT	91,674	1,260	30	0	0	0	0	0	90,384	45,192	45,192
06. TOTAL NET CHILD WELFARE EXPEND.	3,654,734	75,343	618,518	42,786	36,523	35,399	0	1,875	2,844,290	2,205,157	639,133
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	155,790	7,730							148,060	88,836	59,224
08. NON-REIMBURSABLE EXPENDITURES	72,028	0							72,028		
09. TOTAL EXPENDITURES	3,882,552	83,073	618,518	42,786	36,523	35,399	0	1,875	3,064,378	2,293,993	770,385
10. TOTAL TITLE IV-D COLLECTIONS	27,473										
11. TITLE IV-D Collections for IV-E Children	21,294										
12. STATE ACT 148 - line 6	2,205,157										
13. STATE ACT 148 ALLOCATION	2,623,417										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,205,157										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,205,157										
ACT 148 AMOUNT RECEIVED	2,195,614										
ADJUSTMENT TO STATE SHARE	9,543										

**BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED CY 370A
REVENUE REPORT**

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	26,563	33		4,751				0	0	21,779	21,779	0
1-B ADOPTION ASSISTANCE	315,798	0	61,776	1,000				0	0	253,022	202,418	50,604
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	147,681	8	41,447	1,047				0	0	105,179	84,143	21,036
1-D COUNSELING - DEPENDENT	349,352	24		3,025	42,786			0	0	303,517	242,814	60,703
1-E COUNSELING - DELINQUENT	67,973	0		0				0	0	67,973	54,378	13,595
1-F DAY CARE	0	0		0				0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0				0	0	0	0	0
1-J INTAKE & REFERRAL	18,655	19		3,337				0	0	15,299	12,239	3,060
1-K LIFE SKILLS - DEPENDENT	0	0		0				0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0				0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	125,593	115		22,450				0	0	103,028	82,422	20,606
1-N PROTECTIVE SERVICE - GENERAL	300,098	430		53,373				0	0	246,295	197,036	49,259
1-O SERVICE PLANNING	270,571	227		46,249				0	0	224,095	179,276	44,819
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	83,194	311		15				0	0	82,868	41,434	41,434
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	3,107	0		15				0	0	3,092	1,546	1,546
SUBTOTAL IN-HOME	1,708,585	1,167	103,223	135,262	42,786	0	0	0	0	1,426,147	1,119,485	306,662
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	300,443	12,793	41,821	12,273		36,523	0	0	0	197,033	157,626	39,407
2-D COMMUNITY RESIDENTIAL - DELINQUENT	217,153	9,842	0	130			0	0	0	207,181	165,745	41,436
2-E EMERGENCY SHELTER - DEPENDENT	70,345	46	8,266	6,273	0		0	0	0	55,760	50,184	5,576
2-F EMERGENCY SHELTER - DELINQUENT	7,487	0	0	34	0		0	0	0	7,453	6,708	745
2-G FOSTER FAMILY - DEPENDENT	1,031,936	43,302	121,967	165,404			35,399	0	0	665,864	532,691	133,173
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	11,432	187	0	0			0	0	0	11,245	8,996	2,249
SUBTOTAL CBP	1,638,796	66,170	172,054	184,114	0	36,523	35,399	0	0	1,144,536	921,950	222,586
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	5,373	949							0	4,424	2,212	2,212
3-B RESIDENTIAL SERVICE - DEPENDENT	34,528	6,547	1,314	3,474			0	0	0	23,193	13,916	9,277
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	160,833	507	0	0			0	0	0	160,326	96,196	64,130
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	155,790	7,730								148,060	88,836	59,224
SUBTOTAL INSTITUTIONAL	356,524	15,733	1,314	3,474	0	0	0	0	0	336,003	201,160	134,843
ADMINISTRATION	106,619	3		19,077					0	1,875	51,398	34,266
TOTAL REVENUES	3,810,524	83,073	276,591	341,927	42,786	36,523	35,399	0	1,875	2,992,350	2,293,993	698,357

**BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
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
I-HOME	15,706	5,592		5,265	0	0	26,563	13	0	0	0	0
I-A ADOPTION ASSISTANCE	0	0	315,798	0	0	0	315,798	3	44	0	0	0
I-B SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	3,826	1,158	141,832	865	0	0	147,681	3	20	0	0	0
I-D COUNSELING - DEPENDENT	11,527	3,581		1,830	332,414	0	349,352	61	99	0	0	0
I-E COUNSELING - DELINQUENT	0	0			67,973	0	67,973	0	19	0	0	0
I-F DAY CARE	0	0			0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	12,717	4,458		1,480	0	0	18,655	153	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	82,527	27,048		16,018	0	0	125,593	111	0	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	147,926	48,527		103,645	0	0	300,098	105	0	0	0	0
I-O SERVICE PLANNING	180,617	60,491		18,264	11,199	0	270,571	339	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				440	82,754		83,194	0	150	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				82	3,025		3,107	0	2	0	0	0
I-R	454,846	150,855	457,630	147,889	497,365	0	1,708,585					
SUBTOTAL I-HOME							721					
Number of Children receiving only NON-PURCHASED IN-Home Services												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	44,486	15,090	0	10,967	229,900	0	300,443	1,305	12	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	935	216,218	0	217,153	915	6	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	6,539	1,936	0	6,433	55,437	0	70,345	741	35	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	200	7,287	0	7,487	30	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	181,719	62,917	0	54,856	732,444	0	1,031,936	13,036	62	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	197	11,235	0	11,432	54	1	0	0	0
2-K	232,744	79,943	0	73,588	1,252,521	0	1,638,796	16,081	117	0	0	0
SUBTOTAL CBP												
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	5,373	0	5,373	27	3	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	13,006	4,380	0	2,471	14,671	0	34,528	76	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	160,833	0	160,833	509	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDO)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	155,790	0	155,790	270	2	0	0	0
3-F	13,006	4,380	0	2,471	336,667	0	356,524	882	10	0	0	0
SUBTOTAL INSTITUTIONAL												
ADMINISTRATION	1,351	406	0	176,890	0	0	178,647			72,028	0	0
TOTAL EXPENDITURES	701,947	235,584	457,630	400,838	2,086,553	0	3,882,552			72,028	0	0
				County Indirect Costs = \$	176,588							

**BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 26,563	\$ 0	\$ 26,563
Adoption Assistance	315,798	0	315,798
Subsidized Permanent Legal Custodianship	147,681	0	147,681
Counseling	417,325	0	417,325
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	18,655	0	18,655
Life Skills	0	0	0
Protective Service - Child Abuse	125,593	0	125,593
Protective Service - General	300,098	0	300,098
Service Planning	258,642	11,929	270,571
Juvenile Act Proceedings	86,301	0	86,301
Alternative Treatment	0	0	0
Community Residential	517,596	0	517,596
Emergency Shelter	77,832	0	77,832
Foster Family	1,031,936	0	1,031,936
Supervised Independent Living	11,432	0	11,432
Juvenile Detention Service	5,373	0	5,373
Residential Service	195,361	0	195,361
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	155,790	0	155,790
Administration	178,647	0	178,647
Combined Total Expense	<u>3,870,623</u>	<u>11,929</u>	<u>3,882,552</u>
Less Non-reimbursables	<u>72,028</u>	<u>0</u>	<u>72,028</u>
Total Net Expense	<u>\$ 3,798,595</u>	<u>\$ 11,929</u>	<u>\$ 3,810,524</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 701,947	\$ 0	\$ 701,947
Employee Benefits	235,584	0	235,584
Subsidies	457,630	0	457,630
Operating	400,108	730	400,838
Purchased Services	2,075,354	11,199	2,086,553
Fixed Assets	0	0	0
Combined Total Expense	<u>3,870,623</u>	<u>11,929</u>	<u>3,882,552</u>
Less Non-reimbursables	<u>72,028</u>	<u>0</u>	<u>72,028</u>
Total Net Expense	<u>\$ 3,798,595</u>	<u>\$ 11,929</u>	<u>\$ 3,810,524</u>

**BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2017 TO JUNE 30, 2018
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-O	4	1	CY370 Adjustment			
		5		Service Planning - Operating	\$ 17,534	\$ 730	\$ 18,264
		Service Planning - Purchased Service		\$ -	\$ 11,199	\$ 11,199	
		Total Adjustment Amount			\$ 11,929		
				To increase expenditures by \$11,929 to include costs not reported on the Act 148 Invoice submitted to Commonwealth DHS and reconcile to the agency's final expenditure ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2018 to JUNE 30, 2019

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

Approved State Allocation ¹		\$	2,624,167
Supplemental Act 148			<u>0</u>
Total State Allocation			2,624,167
State Share (CY348) ²	\$		2,297,845
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,297,845
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,297,845
Actual Act 148 Revenues Received ⁴			<u>2,297,845</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 Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

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

	A		B		C		D		E		F		G		H		I		J		K	
	GRAND 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	18,716	138	2,924	0	0	0	0	0	15,654	15,654	0											
02. 90% REIMBURSEMENT	80,543	100	17,915	0	0	0	0	0	62,528	56,275	6,253											
03. 80% REIMBURSEMENT	3,028,205	94,228	490,103	42,786	36,523	35,399	0	0	2,329,166	1,863,333	465,833											
04. 60% REIMBURSEMENT	592,710	21,766	21,272	0	0	0	0	831	548,841	329,305	219,536											
05. 50% REIMBURSEMENT	67,347	729	63	0	0	0	0	0	66,555	33,278	33,277											
06. TOTAL NET CHILD WELFARE EXPEND.	3,787,521	116,961	532,277	42,786	36,523	35,399	0	831	3,022,744	2,297,845	724,899											
YDC/YFC PLACEMENT COSTS																						
07. 60% DHS PARTICIPATION	183,372	13,512							169,860	101,916	67,944											
08. NON-REIMBURSABLE EXPENDITURES	50,536	0							50,536													
09. TOTAL EXPENDITURES	4,021,429	130,473	532,277	42,786	36,523	35,399	0	831	3,243,140	2,399,761	843,379											
10. TOTAL TITLE IV-D COLLECTIONS	86,178																					
11. TITLE IV-D Collections for IV-E Children	48,970																					
12. STATE ACT 148 - line 6	2,297,845																					
13. STATE ACT 148 ALLOCATION	2,624,167																					
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,297,845																					
INVOICE																						
AMENDED STATE SHARE (ACT 148)	2,297,845																					
ACT 148 AMOUNT RECEIVED	2,297,845																					
ADJUSTMENT TO STATE SHARE	0																					

BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2018 TO JUNE 30, 2019
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	18,716	138		2,924	0		0	0	0	15,654	15,654	0
1-B ADOPTION ASSISTANCE	334,892	0	75,649	20				0	0	259,223	207,378	51,845
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	189,532	4,227	51,755	1,860			0	0	0	131,690	105,552	26,338
1-D COUNSELING - DEPENDENT	382,592	58		3,648	39,148		0	0	0	339,738	271,790	67,948
1-E COUNSELING - DELINQUENT	80,977	0		60	3,638		0	0	0	77,279	61,823	15,456
1-F DAY CARE		0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	24,343	59		3,813	0		0	0	0	20,471	16,377	4,094
1-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	153,576	332		24,028	0		0	0	0	129,216	103,373	25,843
1-N PROTECTIVE SERVICE - GENERAL	366,567	870		57,166	0		0	0	0	307,531	246,025	61,506
1-O SERVICE PLANNING	263,354	514		39,525	0		0	0	0	223,315	178,652	44,663
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	63,951	729		63	0		0	0	0	63,159	31,579	31,579
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	2,600	0		0	0		0	0	0	2,600	1,300	1,300
1-R SUBTOTAL IN-HOME	1,880,100	6,927	127,404	133,107	42,786	0	0	0	0	1,569,876	1,239,304	330,572
COMMUNITY BASED PLACEMENT												
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	189,393	12,266	40,256	9,204		36,523	0	0	0	91,144	72,915	18,229
2-D COMMUNITY RESIDENTIAL - DELINQUENT	195,953	5,887	0	0		0	0	0	0	190,066	152,053	38,013
2-E EMERGENCY SHELTER - DEPENDENT	78,094	100	11,047	6,868	0		0	0	0	60,079	54,071	6,008
2-F EMERGENCY SHELTER - DELINQUENT	2,449	70,015	78,472	104,647	0		0	0	0	2,449	2,204	245
2-G FOSTER FAMILY - DEPENDENT	847,640	0	0	0	0		35,399	0	0	559,107	447,286	111,821
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	386	0	0	0	0		0	0	0	386	309	77
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0		0	0	0	0	0	0
2-K SUBTOTAL CBP	1,313,915	88,268	129,775	120,719	0	36,523	35,399	0	0	903,231	728,838	174,393
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	796	0		0					0	796	398	398
3-B RESIDENTIAL SERVICE - DEPENDENT	63,140	10,311	0	3,987		0	0	0	0	48,842	29,305	19,537
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	419,596	11,451	0	29		0	0	0	0	408,116	244,870	163,246
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0					0	0	0	0
3-E YDC SECURE	183,372	13,512		0					0	169,860	101,916	67,944
3-F SUBTOTAL INSTITUTIONAL	666,904	35,274	0	4,016	0	0	0	0	0	627,614	376,489	251,125
4 ADMINISTRATION	109,974	4		17,256		0	0	0	831	91,883	55,130	36,753
5 TOTAL REVENUES	3,970,893	130,473	257,179	275,098	42,786	36,523	35,399	0	831	3,192,604	2,399,761	792,843

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non- Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
1-A ADOPTION SERVICE	9,825	3,385		5,506	0	0	18,716	21	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	334,892	0	0	0	334,892	2	47	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	7,615	2,760	177,644	1,513	0	0	189,532	1	23	0	0	0
1-D COUNSELING - DEPENDENT	16,029	5,712		1,560	359,291	0	382,592	59	103	0	0	0
1-E COUNSELING - DELINQUENT	0	0		396	80,581	0	80,977	0	23	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	15,942	6,386		2,015	0	0	24,343	265	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	100,315	36,007		17,254	0	0	153,576	163	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	201,108	71,133		93,326	0	0	365,567	210	0	0	0	0
1-O SERVICE PLANNING	163,994	58,589		29,571	11,200	0	263,354	455	49	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				520	63,431		63,951	0	143	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					2,600		2,600	0	1	0	0	0
1-R SUBTOTAL IN-HOME	514,828	183,972	512,536	151,661	517,103	0	1,880,100			0	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services: 1,081												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	39,101	13,998	0	6,140	130,154	0	189,393	689	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	961	194,992	0	195,953	837	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	6,261	2,252	0	6,142	63,439	0	78,094	722	35	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	2,449	0	2,449	10	2	0	0	0
2-G FOSTER FAMILY - DEPENDENT	155,183	56,199	0	31,913	604,345	0	847,640	10,495	58	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	386	0	0	386	0	0	0	0	0
2-K SUBTOTAL CBP	200,545	72,449	0	45,542	995,379	0	1,313,915	12,753	114	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non- Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non- Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	796	0	796	4	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	13,619	5,023	0	7,242	37,256	0	63,140	175	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,188	418,408	0	419,596	1,419	11	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	6	183,366	0	183,372	334	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	13,619	5,023	0	8,436	639,826	0	666,904	1,932	16	0	0	0
4 ADMINISTRATION	1,215	445	0	158,850	0	0	160,510			50,536	0	0
5 TOTAL EXPENDITURES	730,207	261,889	512,536	364,489	2,152,308	0	4,021,429			50,536	0	0
County Indirect Costs = \$ 158,688												

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 18,716	\$ 0	\$ 18,716
Adoption Assistance	334,892	0	334,892
Subsidized Permanent Legal Custodianship	189,532	0	189,532
Counseling	463,569	0	463,569
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	24,343	0	24,343
Life Skills	0	0	0
Protective Service - Child Abuse	153,576	0	153,576
Protective Service - General	365,567	0	365,567
Service Planning	263,354	0	263,354
Juvenile Act Proceedings	66,551	0	66,551
Alternative Treatment	0	0	0
Community Residential	385,346	0	385,346
Emergency Shelter	80,543	0	80,543
Foster Family	847,640	0	847,640
Supervised Independent Living	386	0	386
Juvenile Detention Service	796	0	796
Residential Service	482,736	0	482,736
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	183,372	0	183,372
Administration	160,510	0	160,510
Combined Total Expense	<u>4,021,429</u>	<u>0</u>	<u>4,021,429</u>
Less Non-reimbursables	<u>50,536</u>	<u>0</u>	<u>50,536</u>
Total Net Expense	<u>\$ 3,970,893</u>	<u>\$ 0</u>	<u>\$ 3,970,893</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 730,207	\$ 0	\$ 730,207
Employee Benefits	261,889	0	261,889
Subsidies	512,536	0	512,536
Operating	364,489	0	364,489
Purchased Services	2,152,308	0	2,152,308
Fixed Assets	0	0	0
Combined Total Expense	<u>4,021,429</u>	<u>0</u>	<u>4,021,429</u>
Less Non-reimbursables	<u>50,536</u>	<u>0</u>	<u>50,536</u>
Total Net Expense	<u>\$ 3,970,893</u>	<u>\$ 0</u>	<u>\$ 3,970,893</u>

SECTION 3

CURRENT ENGAGEMENT OBSERVATION

BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Pennsylvania Department of Human Services is Making Strides in Increasing the Protection of At-Risk Children in the Care of Contracted In-Home Preventative Service Providers; Risk that has been Further Exacerbated by the Current COVID-19 Crisis.

The vast majority of Pennsylvania’s County Children and Youth (C&Y) Agencies contract with non-government In-Home Preventative Service Providers (Contracted Providers) to deliver services to children outside of an institutional or community-based setting, and those services are referred to as In-Home Purchased Services.¹ The Child Protective Services Law (CPSL) requires the conduct of Criminal Background Checks and Child Abuse History Clearances (Certifications) for all Contracted Providers’ (and their respective subcontractors’) employees and direct volunteers.²

Since 2016, we have communicated concerns to the Pennsylvania Department of Human Services (DHS) that these Contracted Providers were not being monitored for compliance with the CPSL certification mandates, specifically as it relates to obtaining assurance as to the sufficiency of each C&Y Agency’s procedures for reviewing the Certifications of Contracted Providers’ employees and volunteers and their respective subcontractors, whose duties require them to come into direct contact with children and taking appropriate corrective action when disqualifying incidents are identified. Furthermore, these Contracted Providers are not subject to licensure nor annual inspections under the Human Services Code (Code).³ Our concerns have been, and continue to be, communicated through the inclusion of a standardized observation in our C&Y Program engagement reports and through correspondence with DHS.

In February 2018, DHS senior management staff affirmed that DHS is responsible for communicating contract monitoring expectations to the C&Y Agencies and for implementing a method to ensure that the certification monitoring is being performed adequately. DHS staff also stated that DHS had communicated these expectations to the C&Y Agencies on numerous occasions since 2016.

¹ Institutional and community-based settings are those in which the child is outside of the home for the entire time (e.g., Juvenile Detention, Residential Services, Secure Residential, Youth Development Camps, Youth Forestry Camps, Foster Care, Emergency Shelter, Group Homes, etc.). In-Home supportive services are provided while the child is in their own home or supportive services provided to the child or child’s family while the child is in substitute care.

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

³ Based on a recent communication with DHS in early September 2020, the agency candidly indicated that it lacks sufficient budgetary resources, leading to inadequate staffing to provide for the licensure and inspection of these Contracted Providers, which includes a large population of not only these providers, but also their subcontractors. Further, the implication of these budgetary constraints is that it would not be reasonable to pursue or support related legislation to make these Contracted Providers and their subcontractors subject to licensure and inspection. Please see the Special Note in Endnote 1.

BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Our 2018 Position Statement Letter

On March 18, 2018, we sent a Position Statement Letter to the then DHS Deputy Secretary for Children, Youth and Families, which was also simultaneously delivered to the Pennsylvania Senate and House of Representatives' children and youth committee chairs focused on protecting the health, safety, and wellbeing of the children and youth receiving contracted in-home services across the Commonwealth. The major purpose of our letter was to express our concerns, as detailed above.

DHS Corrective Actions Taken

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

C&Y Agencies are required to:

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

Single Auditors are required to:

- Obtain a listing of providers that deliver in-home coded services for the C&Y Agency.
- Test the listing of providers for completeness.
- Analyze the C&Y Agency's documentation of monitoring activities for adequacy of monitoring, the C&Y Agency's obtaining of any necessary corrective action plans, the C&Y Agency's timely follow-up on

BEDFORD COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

corrective action plans, and the adequacy and accuracy of the monitoring documentation.

Our Current Position

We are glad that the DHS' 2019 revision to its Supplement requires (1) C&Y Agencies to document their monitoring of Contracted Providers' compliance with the CPSL; (2) the Single Auditors to evaluate the adequacy of this documentation; and (3) the documentation be provided to DHS for its review. However, the Supplement is entirely silent with regards to actions DHS will take if Single Auditors find a C&Y Agency failed to identify disqualifying incidents and/or failed to take appropriate corrective actions when disqualifying convictions that would prohibit employees and volunteers from having direct contact with children receiving services were identified.

We believe that the requirements that DHS included in its Supplement are great first steps in obtaining assurance of the C&Y Agencies' compliance with the CPSL certification requirements **if the requirements are actually being followed consistently and routinely by each county C&Y Agency**. Therefore, as the oversight agency, we believe that it is imperative that DHS implement its own monitoring process to obtain assurance that each C&Y Agency is following the CPSL certification requirements by ensuring that appropriate corrective actions are taken if it is found by the Single Auditors that C&Y Agencies are not adequately protecting the safety of these already at-risk children. This specifically relates to obtaining assurance as to the sufficiency of each C&Y Agency's procedures for reviewing the Certifications of the Contracted Providers' employees and volunteers (whose duties require them to come into direct contact with children) and their respective subcontractors and taking appropriate corrective action when disqualifying incidents are identified.¹ Furthermore, we continue to believe that these children remain particularly vulnerable since the in-home services are sometimes provided outside the presence and view of others, which has been further aggravated by the current COVID-19 crisis.⁴

Conclusion

As previously stated, as the oversight agency, DHS must implement its own monitoring process that will provide DHS management with the assurance that every C&Y Agency and their

⁴ Various article point to children in commonwealth experiencing more abuse. See May 11, 2020, <https://www.ydr.com/story/news/2020/05/11/coronavirus-pa-hospitals-seeing-more-severe-child-abuse-injuries/3103045001/>; June 20, 2020, <https://www.buckscountycouriertimes.com/news/20200620/state-more-child-abuse-calls-coming-in-than-at-start-of-pandemic-but-still-being-underreported>; and July 17, 2020, <https://www.goerie.com/news/20200717/child-abuse-in-pandemic-as-hospitals-see-more-severe-injuries-the-worst-is-yet-to-come> (accessed July 29, 2020).

BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

respective Contracted Providers and their subcontractors are actually adhering to the CPSL certification requirements. This specifically relates to obtaining assurance as to the sufficiency of each C&Y Agency's procedures for reviewing the Certifications of their Contracted Providers' employees and volunteers and their subcontractors (whose duties require them to come into direct contact with children) and taking appropriate corrective action when disqualifying incidents are identified. On August 31, 2020, DHS informed us that they began receiving the supplemental schedules (monitoring documentation) for Single Audits conducted for the fiscal years ended June 30, 2019. DHS further stated that, beginning in October, 2020, they plan to review these supplement schedules and each county's Corrective Action Plan (CAP) for CPSL adherence as a part of its on-site reviews of counties.

Finally, we note that in addition to following up with DHS on these issues, our Department will also reach out to the newly appointed Child Advocate Nicole Yancy and the new Council on Reform, as well as the Pennsylvania Senate and House of Representatives committee chairs focused on the protection of children and youth to ensure they are aware of our concerns.

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

Our Department understands and appreciates these budgetary difficulties and that it may not be practical, but it is definitely reasonable to have licensure and inspections under the Code for this very large population of these C&Y Agencies' Contracted Providers and their subcontractors. However, it is important to note that these children under the care of the Contracted Providers remain particularly vulnerable since the in-home services are sometimes provided outside the presence and view of others, which has been further aggravated by the current COVID-19 crisis.

BEDFORD COUNTY CHILDREN AND YOUTH AGENCY
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