

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

July 1, 2016 to June 30, 2017

Butler County Children and Youth Agency

September 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Butler County
County Government Center Fifth Floor
124 West Diamond Street PO Box 1208
Butler, PA 16003

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 Butler County Children and Youth Agency (agency), legally known as Butler 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, 2013 to June 30, 2014, 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, 2014, 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 engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Butler 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 ended 2014, 2015, 2016, and 2017.

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

- For the **2013-2014 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 decreasing agency expenditures by \$7,348. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the state totaling \$5,879. The one adjustment is detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 1 of this report.
- For the **2014-2015 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$12,215. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$9,773. Both adjustments are detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 2 of this report.
- For the **2015-2016 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$29,009. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$22,744. Both adjustments are detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 3 of this report.
- For the **2016-2017 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 decreasing non-reimbursable expenditures by \$18,474. Based on the application of the state participation rates, the one adjustment impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$14,779. The one adjustment is detailed in our amended fiscal reports for fiscal year 2016-2017, as included in Section 4 of this report.

Finally, we included the observation listed below related to DHS' monitoring of County Children and Youth (C&Y) Agencies' compliance with the Child Protective Services Law (CPSL), as detailed in Section 5 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 agency management at an exit conference held on September 11, 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 Butler County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

September 13, 2018

Endnote

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.

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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 Butler County Children and Youth Agency provided in-home and placement services to 1,437 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, 2013 to JUNE 30, 2014

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	6,835,482
Supplemental Act 148			<u>208,756</u>
Total State Allocation			7,044,238
State Share (CY348) ²	\$		7,038,359
Less: Major Service Category Adjustment			<u>0</u>
Net State Share	\$		7,038,359
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³	\$		7,038,359
Actual Act 148 Revenues Received ⁴			<u>7,044,238</u>
Net Amount Due County/(State) ⁵	\$		<u><u>(5,879)</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 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.

BUTLER COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 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	229,330	0	40,435	0	0	0	0	0	188,895	188,895	0
02. 90% REIMBURSEMENT	346,577	178	4,637	0	0	0	0	0	341,762	307,585	34,177
03. 80% REIMBURSEMENT	9,587,086	148,714	1,729,582	309,260	125,287	31,194	0	2,691	7,240,358	5,792,289	1,448,069
04. 60% REIMBURSEMENT	1,280,526	12,809	137,814	0	0	0	0	6,061	1,123,842	674,306	449,536
05. 50% REIMBURSEMENT	162,518	0	11,950	0	0	0	0	0	150,568	75,284	75,284
06. TOTAL NET CHILD WELFARE EXPEND.	11,606,037	161,701	1,924,418	309,260	125,287	31,194	0	8,752	9,045,425	7,038,359	2,007,066
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	350,803	132							350,671	210,403	140,268
08. NON-REIMBURSABLE EXPENDITURES	21,334	0							21,334		
09. TOTAL EXPENDITURES	11,978,174	161,833	1,924,418	309,260	125,287	31,194	0	8,752	9,417,430	7,248,762	2,168,668
10. TOTAL TITLE IV-D COLLECTIONS	57,905										
11. TITLE IV-D Collections for IV-E Children	21,725										
12. STATE ACT 148 - line 6	7,038,359										
13. STATE ACT 148 ALLOCATION	7,044,238										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	7,038,359										
INVOICE											
AMENDED STATE SHARE (ACT 148)	7,038,359										
ACT 148 AMOUNT RECEIVED	7,044,238										
ADJUSTMENT TO STATE SHARE	(5,879)										

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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	229,330	0	0	40,435	0	0	0	0	0	188,895	188,895	0
1-B ADOPTION ASSISTANCE	1,796,421	0	651,790	6,505	0	0	0	0	0	1,138,126	910,501	227,625
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	123,987	0	23,461	0	0	0	0	0	0	100,526	80,421	20,105
1-D COUNSELING - DEPENDENT	528,684	0	0	0	164,794	0	0	0	0	363,890	291,112	72,778
1-E COUNSELING - DELINQUENT	1,072,888	0	0	0	144,466	0	0	0	0	928,422	742,738	185,684
1-F DAY CARE	0	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	0
1-H DAY TREATMENT - DELINQUENT	72,092	0	0	0	0	0	0	0	0	72,092	57,674	14,418
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	97,603	0	0	17,156	0	0	0	0	0	80,447	64,358	16,089
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	344	0	0	62	0	0	0	0	0	282	226	56
1-M PROTECTIVE SERVICE - CHILD ABUSE	496,449	0	0	70,003	0	0	0	0	0	426,446	341,157	85,289
1-N PROTECTIVE SERVICE - GENERAL	1,576,547	0	0	275,443	0	0	0	0	0	1,301,104	1,040,883	260,221
1-O SERVICE PLANNING	255,505	0	0	45,218	0	0	0	0	0	210,287	168,230	42,057
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	147,836	0	0	11,918	0	0	0	0	0	135,918	67,959	67,959
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	182	0	0	32	0	0	0	0	0	150	75	75
1-R SUBTOTAL IN-HOME	6,397,868	0	675,251	466,772	309,260	0	0	0	0	4,946,585	3,954,229	992,356
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	292,961	4,274	62,859	0	0	0	0	0	0	225,828	180,662	45,166
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,332,850	69,549	8,059	0	0	0	0	0	0	1,255,242	1,004,194	251,048
2-E EMERGENCY SHELTER - DEPENDENT	36,731	178	4,637	0	0	0	0	0	0	31,916	28,724	3,192
2-F EMERGENCY SHELTER - DELINQUENT	309,846	0	0	0	0	0	0	0	0	309,846	278,861	30,985
2-G FOSTER FAMILY - DEPENDENT	1,940,755	74,891	239,494	329,532	0	125,287	31,194	0	2,691	1,137,666	910,133	227,533
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	3,913,143	148,892	315,049	329,532	0	125,287	31,194	0	2,691	2,960,498	2,402,574	557,924
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	14,500	0	0	0	0	0	0	0	0	14,500	7,250	7,250
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	220,420	12,087	0	0	0	0	0	0	0	208,333	125,000	83,333
3-D SECURE RES. SERVICE (EXCEPT YDC)	257,126	0	0	0	0	0	0	0	0	257,126	154,276	102,850
3-E YDC SECURE	350,803	132	0	0	0	0	0	0	0	350,671	210,403	140,268
3-F SUBTOTAL INSTITUTIONAL	842,849	12,219	0	0	0	0	0	0	0	830,650	496,929	333,701
4 ADMINISTRATION	802,980	722	0	137,814	0	0	0	0	6,061	658,383	395,050	263,353
5 TOTAL REVENUES	11,956,840	161,833	990,300	934,118	309,260	125,287	31,194	0	8,752	9,396,096	7,248,762	2,147,334

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
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	76,768	33,490		119,072	0	229,330	68		0	0	0	
1-A ADOPTION SERVICE												
1-B ADOPTION ASSISTANCE	0	0	1,816,903	0	0	1,816,903	0	280	0	20,482	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	123,987	0	0	123,987	0	26	0	0	0	
1-D COUNSELING - DEPENDENT	0	0	66	528,618	0	528,684	0	245	0	0	0	
1-E COUNSELING - DELINQUENT	0	0	2,224	1,070,664	0	1,072,888	0	125	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	72,092	0	72,092	0	14	0	0	0	
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	63,591	34,012	0	0	0	97,603	2,490	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	344	0	344	0	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	228,974	121,078	50,422	96,000	0	496,474	221	14	25	0	0	
1-N PROTECTIVE SERVICE - GENERAL	1,014,129	458,849	103,569	0	0	1,576,547	663	0	0	0	0	
1-O SERVICE PLANNING	162,564	80,849	12,092	0	0	255,505	185	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				67,836	80,000	147,836	0	757	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				182	0	182	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	1,546,026	728,278	1,940,890	355,807	1,847,374	6,418,375			25	20,482	0	
Number of Children receiving only NON-PURCHASED IN-Home Services 83												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	292,961	0	292,961	2,154	13	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,902	1,329,948	1,332,850	7,775	61	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	36,731	0	36,731	247	17	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	52	309,794	309,846	2,035	95	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	317,365	171,702	58,530	1,387,158	0	1,940,755	32,663	148	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	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	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	317,365	171,702	0	61,484	3,356,592	3,913,143	44,874	334	0	0	0	
ADMINISTRATION	405,432	204,913	0	193,462	0	803,807			827	0	0	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	14,500	14,500	100	4	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,30	220,290	220,420	1,332	9	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	257,126	257,126	859	4	0	0	0	
3-E YDC SECURE	0	0	0	0	350,803	350,803	709	3	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	0	0	0	130	842,719	842,849	3,000	20	0	0	0	
TOTAL EXPENDITURES	2,268,823	1,110,893	1,940,890	610,883	6,046,685	11,978,174			852	20,482	0	
County Indirect Costs = \$ 124,170												

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 229,330	\$ 0	\$ 229,330
Adoption Assistance	1,816,903	0	1,816,903
Subsidized Permanent Legal Custodianship	123,987	0	123,987
Counseling	1,601,572	0	1,601,572
Day Care	0	0	0
Day Treatment	72,092	0	72,092
Homemaker Service	0	0	0
Intake and Referral	97,603	0	97,603
Life Skills	344	0	344
Protective Service - Child Abuse	498,384	(1,910)	496,474
Protective Service - General	1,581,985	(5,438)	1,576,547
Service Planning	255,505	0	255,505
Juvenile Act Proceedings	148,018	0	148,018
Alternative Treatment	0	0	0
Community Residential	1,625,811	0	1,625,811
Emergency Shelter	346,577	0	346,577
Foster Family	1,940,755	0	1,940,755
Supervised Independent Living	0	0	0
Juvenile Detention Service	14,500	0	14,500
Residential Service	220,420	0	220,420
Secure Residential Service (Except YDC)	257,126	0	257,126
YDC Secure	350,803	0	350,803
Administration	803,807	0	803,807
Combined Total Expense	<u>11,985,522</u>	<u>(7,348)</u>	<u>11,978,174</u>
Less Non-reimbursables	<u>21,334</u>	<u>0</u>	<u>21,334</u>
Total Net Expense	<u>\$ 11,964,188</u>	<u>\$ (7,348)</u>	<u>\$ 11,956,840</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,268,823	\$ 0	\$ 2,268,823
Employee Benefits	1,118,241	(7,348)	1,110,893
Subsidies	1,940,890	0	1,940,890
Operating	610,883	0	610,883
Purchased Services	6,046,685	0	6,046,685
Fixed Assets	0	0	0
Combined Total Expense	<u>11,985,522</u>	<u>(7,348)</u>	<u>11,978,174</u>
Less Non-reimbursables	<u>21,334</u>	<u>0</u>	<u>21,334</u>
Total Net Expense	<u>\$ 11,964,188</u>	<u>\$ (7,348)</u>	<u>\$ 11,956,840</u>

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	2	1-M	1	CY-370 Adjustment			
	2	1-N		Protective Service-Child Abuse-Employee Benefits	\$ 122,988	\$ (1,910)	\$ 121,078
				Protective Service-General-Employee Benefits	\$ 464,287	\$ (5,438)	\$ 458,849
			Total Adjustment Amount		\$ (7,348)		
				To decrease Employee Benefits by \$7,348 to eliminate excess benefit expenditures of one agency employee due to her participation in the Child Welfare Education for Leadership (CWEL) program during the fiscal year.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**BUTLER 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	\$	6,921,895
Supplemental Act 148		<u>0</u>
Total State Allocation		6,921,895
State Share (CY348) ²	\$	6,644,362
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	6,644,362
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	6,644,362
Actual Act 148 Revenues Received ⁴		<u>6,634,589</u>
Net Amount Due County/(State) ⁵	\$	<u><u>9,773</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 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.

**BUTLER 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	236,576	0	41,676	0	0	0	0	0	194,900	194,900	0
02. 90% REIMBURSEMENT	315,561	8	8,139	0	0	0	0	0	307,414	276,672	30,742
03. 80% REIMBURSEMENT	9,392,826	112,773	1,884,101	309,260	125,287	31,194	0	0	6,930,211	5,544,169	1,386,042
04. 60% REIMBURSEMENT	1,088,782	28,916	146,669	0	0	0	0	5,461	907,736	544,642	363,094
05. 50% REIMBURSEMENT	180,006	0	12,048	0	0	0	0	0	167,958	83,979	83,979
06. TOTAL NET CHILD WELFARE EXPEND.	11,213,751	141,697	2,092,633	309,260	125,287	31,194	0	5,461	8,508,219	6,644,362	1,863,857
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	333,894	0							333,894	200,336	133,558
08. NON-REIMBURSABLE EXPENDITURES	24,302	0							24,302		24,302
09. TOTAL EXPENDITURES	11,571,947	141,697	2,092,633	309,260	125,287	31,194	0	5,461	8,866,415	6,844,698	2,021,717
10. TOTAL TITLE IV-D COLLECTIONS	40,090										
11. TITLE IV-D Collections for IV-E Children	16,049										
12. STATE ACT 148 - line 6	6,644,362										
13. STATE ACT 148 ALLOCATION	6,921,895										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	6,644,362										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,644,362										
ACT 148 AMOUNT RECEIVED	6,634,589										
ADJUSTMENT TO STATE SHARE	9,773										

**BUTLER 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
	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												
I-A ADOPTION SERVICE	236,576	0		41,676	0		0	0	0	194,900	194,900	0
I-B ADOPTION ASSISTANCE	1,948,249	0	718,896	6,622			0	0	0	1,222,731	978,185	244,546
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	107,371	0	21,720	0			0	0	0	85,651	68,521	17,130
I-D COUNSELING - DEPENDENT	599,239	0		0	145,542	0	0	0	0	453,697	362,958	90,739
I-E COUNSELING - DELINQUENT	828,645	0		0	163,718	0	0	0	0	664,927	531,942	132,985
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	9,367	0		0	0	0	0	0	0	9,367	7,494	1,873
I-H DAY TREATMENT - DELINQUENT	72,153	0		0	0	0	0	0	0	72,153	57,722	14,431
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	92,134	0		16,303	0	0	0	0	0	75,831	60,665	15,166
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	453	0		85	0	0	0	0	0	368	294	74
I-M PROTECTIVE SERVICE - CHILD ABUSE	686,738	0		96,609	0	0	0	0	0	590,129	472,103	118,026
I-N PROTECTIVE SERVICE - GENERAL	1,631,864	0		287,599	0	0	0	0	0	1,344,265	1,075,412	268,853
I-O SERVICE PLANNING	252,827	0		45,172	0	0	0	0	0	207,655	166,124	41,531
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	159,045	0		12,033	0	0	0	0	0	147,012	73,506	73,506
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	81	0		15	0	0	0	0	0	66	33	33
SUBTOTAL IN-HOME	6,624,742	0	740,616	506,114	309,260	0	0	0	0	5,068,752	4,049,859	1,018,893
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	330,705	2,983	75,907	0	0	0	0	0	0	251,815	201,452	50,363
2-D COMMUNITY RESIDENTIAL - DELINQUENT	905,487	44,903	43,826	0	0	0	0	0	0	816,758	653,406	163,352
2-E EMERGENCY SHELTER - DEPENDENT	52,680	0	6,453	0	0	0	0	0	0	46,227	41,604	4,623
2-F EMERGENCY SHELTER - DELINQUENT	262,881	8	1,686	0	0	0	0	0	0	261,187	235,068	26,119
2-G FOSTER FAMILY - DEPENDENT	1,879,539	62,161	228,460	342,902	0	125,287	311,194	0	0	1,089,535	871,628	217,907
2-H FOSTER FAMILY - DELINQUENT	48,055	2,726	0	0	0	0	0	0	0	45,329	36,263	9,066
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL CBP	3,479,347	112,781	356,332	342,902	0	125,287	311,194	0	0	2,510,851	2,039,421	471,430
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	20,880	0		0	0	0	0	0	0	20,880	10,440	10,440
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (NON YDC YFC)	217,060	22,148	0	34	0	0	0	0	0	194,878	116,927	77,951
3-D SECURE RES. SERVICE (EXCEPT YDC)	57,759	794								56,965	34,179	22,786
3-E YDC SECURE	333,894	0								333,894	200,336	133,558
SUBTOTAL INSTITUTIONAL	629,593	22,942	0	34	0	0	0	0	0	606,617	361,882	244,735
4 ADMINISTRATION	813,963	5,974		146,635		0	0	0	5,461	655,893	393,536	262,357
TOTAL REVENUES	11,547,645	141,697	1,096,948	995,685	309,260	125,287	311,194	0	5,461	8,842,113	6,844,698	1,997,415

BUTLER 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	77,120	32,681		126,782	0	0	236,583	78	0	7	0	0
1-B ADOPTION ASSISTANCE	0	0	1,960,929	0	0	0	1,960,929	0	299	0	12,680	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	107,371	0	0	0	107,371	0	22	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	599,239	0	599,239	0	134	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	3,890	824,755	0	828,645	0	103	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0	0	0	9,367	0	9,367	0	2	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0	0	0	72,153	0	72,153	0	14	0	0	0
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	60,683	31,451	0	0	0	0	92,134	1,913	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	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	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	310,582	150,107	0	76,049	150,000	0	686,738	316	122	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	1,007,344	459,453	0	165,098	0	0	1,631,895	1,143	0	31	0	0
1-O SERVICE PLANNING	158,475	74,317	0	20,035	0	0	252,827	252	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				68,045	91,000		159,045	0	384	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				81	0		81	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,614,204	748,009	2,068,300	460,433	1,746,514	0	6,637,460			38	12,680	0
Number of Children receiving only NON-PURCHASED IN-Home Services: 106												
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	0	0	0	287	330,418	0	330,705	2,318	16	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,164	904,323	0	905,487	5,097	60	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	52,680	0	52,680	340	22	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	262,881	0	262,881	1,696	83	0	0	0
2-G FOSTER FAMILY - DEPENDENT	331,288	165,660	0	72,509	1,310,082	0	1,879,539	30,571	176	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	8,935	39,120	0	48,055	517	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	331,288	165,660	0	82,895	2,899,504	0	3,479,347	40,539	360	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	31,755	0	31,755	219	10	0	10,875	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	944	216,116	0	217,060	1,363	10	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	57,759	0	57,759	175	3	0	0	0
3-E YDC SECURE	0	0	0	0	333,894	0	333,894	673	3	0	0	0
SUBTOTAL INSTITUTIONAL	0	0	0	944	639,524	0	640,468	2,430	26	0	10,875	0
4 ADMINISTRATION	390,173	196,124	0	226,617	0	1,758	814,672			709	0	0
5 TOTAL EXPENDITURES	2,335,665	1,109,793	2,068,300	770,889	5,285,542	1,758	11,571,947			747	23,555	0
County Indirect Costs = \$ 133,494												

**BUTLER 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	\$ 236,583	\$ 0	\$ 236,583
Adoption Assistance	1,960,929	0	1,960,929
Subsidized Permanent Legal Custodianship	107,371	0	107,371
Counseling	1,426,165	1,719	1,427,884
Day Care	0	0	0
Day Treatment	81,520	0	81,520
Homemaker Service	0	0	0
Intake and Referral	92,134	0	92,134
Life Skills	453	0	453
Protective Service - Child Abuse	688,049	(1,311)	686,738
Protective Service - General	1,634,255	(2,360)	1,631,895
Service Planning	252,827	0	252,827
Juvenile Act Proceedings	159,126	0	159,126
Alternative Treatment	0	0	0
Community Residential	1,236,192	0	1,236,192
Emergency Shelter	315,561	0	315,561
Foster Family	1,913,427	14,167	1,927,594
Supervised Independent Living	0	0	0
Juvenile Detention Service	31,755	0	31,755
Residential Service	217,060	0	217,060
Secure Residential Service (Except YDC)	57,759	0	57,759
YDC Secure	333,894	0	333,894
Administration	814,672	0	814,672
Combined Total Expense	11,559,732	12,215	11,571,947
Less Non-reimbursables	24,302	0	24,302
Total Net Expense	\$ 11,535,430	\$ 12,215	\$ 11,547,645

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,335,665	\$ 0	\$ 2,335,665
Employee Benefits	1,115,037	(5,244)	1,109,793
Subsidies	2,068,300	0	2,068,300
Operating	770,889	0	770,889
Purchased Services	5,268,083	17,459	5,285,542
Fixed Assets	1,758	0	1,758
Combined Total Expense	11,559,732	12,215	11,571,947
Less Non-reimbursables	24,302	0	24,302
Total Net Expense	\$ 11,535,430	\$ 12,215	\$ 11,547,645

**BUTLER 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					
CY370	1-E	5	1	CY-370 Adjustments			
	2-G	5		Counseling-Delinquent-Purchased Services	\$ 823,036	\$ 1,719	\$ 824,755
				Foster Family-Dependent-Purchased Services	\$ 1,294,342	\$ 15,740	\$ 1,310,082
				Total Adjustment Amount		\$ 17,459	
				To increase expenditures by a net amount of \$17,459 due to invoices received after submission of the 14-15 fiscal reports.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-M	2	2	Protective Service-Child Abuse-Employee Benefits	\$ 151,418	\$ (1,311)	\$ 150,107
	1-N	2		Protective Service-General-Employee Benefits	\$ 461,813	\$ (2,360)	\$ 459,453
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 167,233	\$ (1,573)	\$ 165,660
				Total Adjustment Amount		\$ (5,244)	
				To decrease Employee Benefits by \$5,244 to eliminate excess benefit expenditures of one agency employee due to their participation in the Child Welfare Education for Leadership (CWEL) program during the fiscal year.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**BUTLER 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		\$	7,510,602
Supplemental Act 148			<u>0</u>
Total State Allocation			7,510,602
State Share (CY348) ²	\$		7,289,983
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,289,983
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,289,983
Actual Act 148 Revenues Received ⁴			<u>7,267,239</u>
Net Amount Due County/(State) ⁵		\$	<u><u>22,744</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 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.

BUTLER 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	283,996	48,294	0	0	0	0	0	235,702	235,702	0
02. 90% REIMBURSEMENT	288,224	10,327	0	0	0	0	0	277,897	250,107	27,790
03. 80% REIMBURSEMENT	10,150,433	2,036,147	309,260	125,287	31,194	0	0	7,499,740	5,999,791	1,499,949
04. 60% REIMBURSEMENT	1,372,713	174,524	0	0	0	0	5,308	1,177,690	706,614	471,076
05. 50% REIMBURSEMENT	207,642	11,494	0	0	0	0	0	195,536	97,769	97,767
06. TOTAL NET CHILD WELFARE EXPEND.	12,303,008	2,280,786	309,260	125,287	31,194	0	5,308	9,386,565	7,289,983	2,096,582
YDC/YFC PLACEMENT COSTS										
07. 60% DHS PARTICIPATION	268,236							268,236	160,942	107,294
08. NON-REIMBURSABLE EXPENDITURES	61,677							61,113		61,113
09. TOTAL EXPENDITURES	12,632,921	2,280,786	309,260	125,287	31,194	0	5,308	9,715,914	7,450,925	2,264,989
10. TOTAL TITLE IV-D COLLECTIONS	68,246									
11. TITLE IV-D Collections for IV-E Children	17,516									
12. STATE ACT 148 - line 6	7,289,983									
13. STATE ACT 148 ALLOCATION	7,510,602									
14. ADJUSTED STATE SHARE (lower of 12 or 13)	7,289,983									
INVOICE										
AMENDED STATE SHARE (ACT 148)	7,289,983									
ACT 148 AMOUNT RECEIVED	7,267,239									
ADJUSTMENT TO STATE SHARE	22,744									

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
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
I-A ADOPTION SERVICE	283,996	0	0	48,294	0	0	0	0	0	235,702	235,702	0
I-B ADOPTION ASSISTANCE	2,141,514	0	816,268	11,228	0	0	0	0	0	1,314,018	1,051,214	262,804
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	128,942	0	30,735	0	0	0	0	0	0	98,207	78,566	19,641
I-D COUNSELING - DEPENDENT	816,864	0	0	0	146,986	0	0	0	0	669,878	535,902	133,976
I-E COUNSELING - DELINQUENT	603,458	0	0	0	162,274	0	0	0	0	441,184	352,947	88,237
I-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	21,948	0	0	0	0	0	0	0	0	21,948	17,558	4,390
I-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	98,683	0	0	16,759	0	0	0	0	0	81,924	65,539	16,385
I-K LIFE SKILLS - DEPENDENT	23,387	0	0	0	0	0	0	0	0	23,387	18,710	4,677
I-L LIFE SKILLS - DELINQUENT	4,926	0	0	45	0	0	0	0	0	4,881	3,905	976
I-M PROTECTIVE SERVICE - CHILD ABUSE	683,478	0	0	98,938	0	0	0	0	0	584,540	467,632	116,908
I-N PROTECTIVE SERVICE - GENERAL	1,732,575	0	0	294,711	0	0	0	0	0	1,437,864	1,150,291	287,573
I-O SERVICE PLANNING	275,281	0	0	46,936	0	0	0	0	0	228,345	182,676	45,669
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	169,961	0	0	11,482	0	0	0	0	0	158,479	79,240	79,239
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	78	0	0	12	0	0	0	0	0	66	33	33
I-R SUBTOTAL IN-HOME	6,985,091	0	847,003	528,405	309,260	0	0	0	0	5,300,423	4,239,915	1,060,508

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	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	513,568	9,434	112,747	0	0	0	0	0	391,387	313,110	78,277	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,072,816	65,435	21,021	0	0	0	0	0	986,360	789,088	197,272	0
2-E EMERGENCY SHELTER - DEPENDENT	60,758	0	10,327	0	0	0	0	0	50,431	45,388	5,043	0
2-F EMERGENCY SHELTER - DELINQUENT	227,466	0	0	0	0	0	0	0	227,466	204,719	22,747	0
2-G FOSTER FAMILY - DEPENDENT	2,001,411	70,948	251,587	335,172	125,287	31,194	0	0	1,187,223	949,778	237,445	0
2-H FOSTER FAMILY - DELINQUENT	31,582	2,988	0	0	0	0	0	0	28,594	22,875	5,719	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	3,907,601	148,805	395,682	335,172	0	125,287	31,194	0	2,871,461	2,324,958	546,503	0

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	37,603	612	14,654	0	0	0	0	0	36,991	18,496	18,496	0
3-B RESIDENTIAL SERVICE - DEPENDENT	90,792	1,108	0	0	0	0	0	0	75,030	45,018	30,012	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	233,841	6,610	0	0	0	0	0	0	227,231	136,339	90,892	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	111,931	4,232	0	0	0	0	0	0	107,699	64,619	43,080	0
3-E YDC SECURE	268,236	0	0	0	0	0	0	0	268,236	160,942	107,294	0
3-F SUBTOTAL INSTITUTIONAL	742,403	12,562	14,654	0	0	0	0	0	715,187	425,414	289,773	0
4 ADMINISTRATION	936,149	3,241	0	159,870	0	0	0	0	767,730	460,638	307,092	0
5 TOTAL REVENUES	12,571,244	164,608	1,257,339	1,023,447	309,260	125,287	31,194	0	9,654,801	7,450,925	2,203,876	0

BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
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	EMPLOYEE BENEFITS	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	96,798	45,203	141,995	0	0	283,996	66	0	0	0	0	
1-B ADOPTION ASSISTANCE	0	2,147,514	0	0	0	2,147,514	0	309	0	6,000	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	128,942	0	0	128,942	0	27	0	0	0	
1-D COUNSELING - DEPENDENT	0	0	0	816,864	0	816,864	0	216	0	0	0	
1-E COUNSELING - DELINQUENT	0	0	2,778	600,680	0	603,458	0	95	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	21,948	21,948	0	4	0	0	0	
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	
1-J INTAKE & REFERRAL	64,560	34,123	0	0	0	98,683	1,630	0	0	0	0	
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	23,387	23,387	0	30	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0	0	250	4,676	4,926	0	6	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	344,390	159,166	79,922	100,000	0	683,478	260	209	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL	1,087,430	500,861	144,284	0	0	1,732,575	727	0	0	0	0	
1-O SERVICE PLANNING	175,526	81,301	18,454	0	0	275,281	140	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	67,961	102,000	0	169,961	0	450	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	78	0	78	0	0	0	0	0	
1-R SUBTOTAL IN-HOME	1,768,704	820,654	2,276,456	455,722	1,669,555	6,991,091	0	0	0	6,000	0	
Number of Children receiving only NON-PURCHASED IN-Home Services: 60												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	887	512,681	0	513,568	3,023	23	0	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	914	1,095,405	0	1,096,319	6,516	52	0	23,503	564	
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	60,758	0	60,758	398	22	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	395	227,071	0	227,466	1,469	76	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	257,232	127,555	47,329	1,578,113	0	2,010,209	33,310	184	0	8,798	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	41,32	27,450	0	31,582	366	1	0	0	0	
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUBTOTAL CBP	257,232	127,555	53,657	3,501,478	0	3,939,902	45,082	358	0	32,301	564	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	60,223	0	60,223	415	14	0	22,620	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	90,792	0	90,792	664	2	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	288	233,553	0	233,841	999	9	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	111,931	0	111,931	346	4	0	0	0	
3-E YDC SECURE	0	0	0	268,236	0	268,236	558	4	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	0	0	288	764,735	0	765,023	2,982	33	0	22,620	0	
4 ADMINISTRATION	435,999	220,477	0	267,845	12,584	956,905	0	0	756	0	0	
5 TOTAL EXPENDITURES	2,461,935	1,168,666	2,276,456	777,512	5,948,352	12,632,921	0	0	756	60,921	564	
County Indirect Costs = \$ 161,328												

**BUTLER 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	\$ 286,311	\$ (2,315)	\$ 283,996
Adoption Assistance	2,147,514	0	2,147,514
Subsidized Permanent Legal Custodianship	128,942	0	128,942
Counseling	1,420,322	0	1,420,322
Day Care	0	0	0
Day Treatment	21,948	0	21,948
Homemaker Service	0	0	0
Intake and Referral	98,683	0	98,683
Life Skills	28,313	0	28,313
Protective Service - Child Abuse	683,478	0	683,478
Protective Service - General	1,736,196	(3,621)	1,732,575
Service Planning	275,281	0	275,281
Juvenile Act Proceedings	170,039	0	170,039
Alternative Treatment	0	0	0
Community Residential	1,574,942	34,945	1,609,887
Emergency Shelter	288,224	0	288,224
Foster Family	2,041,791	0	2,041,791
Supervised Independent Living	0	0	0
Juvenile Detention Service	60,223	0	60,223
Residential Service	324,633	0	324,633
Secure Residential Service (Except YDC)	111,931	0	111,931
YDC Secure	268,236	0	268,236
Administration	936,905	0	936,905
Combined Total Expense	<u>12,603,912</u>	<u>29,009</u>	<u>12,632,921</u>
Less Non-reimbursables	<u>61,677</u>	<u>0</u>	<u>61,677</u>
Total Net Expense	<u>\$ 12,542,235</u>	<u>\$ 29,009</u>	<u>\$ 12,571,244</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,461,935	\$ 0	\$ 2,461,935
Employee Benefits	1,174,602	(5,936)	1,168,666
Subsidies	2,276,456	0	2,276,456
Operating	777,512	0	777,512
Purchased Services	5,913,407	34,945	5,948,352
Fixed Assets	0	0	0
Combined Total Expense	<u>12,603,912</u>	<u>29,009</u>	<u>12,632,921</u>
Less Non-reimbursables	<u>61,677</u>	<u>0</u>	<u>61,677</u>
Total Net Expense	<u>\$ 12,542,235</u>	<u>\$ 29,009</u>	<u>\$ 12,571,244</u>

**BUTLER 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	2-C	5	1	CY-370 Adjustments			
				Community Residential-Dependent-Purchased Services	\$ 477,736	\$ 34,945	\$ 512,681
				To increase expenditures by a net amount of \$34,945 due to late invoices submitted after the final submission of FY 15-16 Fiscal Reports.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370	1-A	2	2	Adoption Services-Employee Benefits	\$ 47,518	\$ (2,315)	\$ 45,203
	1-N	2		Protective Service-General-Employee Benefits	\$ 504,482	\$ (3,621)	\$ 500,861
				Total Adjustment Amount		\$ (5,936)	
				To decrease Employee Benefits by \$5,936 to eliminate excess benefit expenditures of one agency employee due to their participation in the Child Welfare Education for Leadership (CWEL) program during the fiscal year.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2016 to JUNE 30, 2017

**BUTLER 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		\$	7,359,204
Supplemental Act 148			<u>41,092</u>
Total State Allocation			7,400,296
State Share (CY348) ²	\$		7,373,983
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	7,373,983
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	7,373,983
Actual Act 148 Revenues Received ⁴			<u>7,359,204</u>
Net Amount Due County/(State) ⁵		\$	<u>14,779</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.

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
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 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	353,414	0	63,590	0	0	0	0	0	289,824	289,824	0
02. 90% REIMBURSEMENT	265,464	0	16,840	0	0	0	0	0	248,624	223,762	24,862
03. 80% REIMBURSEMENT	10,338,956	124,239	2,215,212	309,260	125,287	31,194	0	0	7,533,764	6,027,012	1,506,752
04. 60% REIMBURSEMENT	1,429,146	24,812	188,674	0	0	0	0	5,496	1,210,164	726,098	484,066
05. 50% REIMBURSEMENT	228,759	1,955	12,231	0	0	0	0	0	214,573	107,287	107,286
06. TOTAL NET CHILD WELFARE EXPEND.	12,615,739	151,006	2,496,547	309,260	125,287	31,194	0	5,496	9,496,949	7,373,983	2,122,966

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	173,910	4,151							169,759	101,855	67,904

08. NON-REIMBURSABLE EXPENDITURES	39,754	0							39,754		39,754
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09. TOTAL EXPENDITURES	12,829,403	155,157	2,496,547	309,260	125,287	31,194	0	5,496	9,706,462	7,475,838	2,230,624
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10. TOTAL TITLE IV-D COLLECTIONS 70,894

11. TITLE IV-D Collections for IV-E Children 6,502

12. STATE ACT 148 - line 6 7,373,983

13. STATE ACT 148 ALLOCATION 7,318,112

14. ADJUSTED STATE SHARE (lower of 12 or 13) 7,318,112

INVOICE											
AMENDED STATE SHARE (ACT 148)	7,373,983										
ACT 148 AMOUNT RECEIVED	7,359,204										
ADJUSTMENT TO STATE SHARE	14,779										

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
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	353,414	0	0	63,590	0	0	0	0	0	289,824	289,824	0
1-B ADOPTION ASSISTANCE	2,345,235	0	944,618	15,298	0	0	0	0	0	1,385,319	1,108,255	277,064
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	167,329	0	37,199	0	0	0	0	0	0	130,130	104,104	26,026
1-D COUNSELING - DEPENDENT	805,738	0	0	151,870	0	0	0	0	0	653,868	523,094	130,774
1-E COUNSELING - DELINQUENT	595,904	0	0	157,390	0	0	0	0	0	438,514	350,811	87,703
1-F DAY CARE	0	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	0
1-H DAY TREATMENT - DELINQUENT	37,117	0	0	0	0	0	0	0	0	37,117	29,694	7,423
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	93,948	0	0	16,891	0	0	0	0	0	77,057	61,646	15,411
1-K LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	264	0	0	45	0	0	0	0	0	219	175	44
1-M PROTECTIVE SERVICE - CHILD ABUSE	722,716	0	0	103,104	0	0	0	0	0	619,612	495,690	123,922
1-N PROTECTIVE SERVICE - GENERAL	1,815,079	0	0	324,997	0	0	0	0	0	1,490,082	1,192,066	298,016
1-O SERVICE PLANNING	320,323	0	0	57,554	0	0	0	0	0	262,769	210,215	52,554
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	171,452	0	0	12,214	0	0	0	0	0	159,238	79,619	79,619
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	92	0	0	17	0	0	0	0	0	75	38	37
SUBTOTAL IN-HOME	7,428,611	0	98,187	593,710	309,260	0	0	0	0	5,543,824	4,445,231	1,098,593
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	297,810	5,430	67,464	0	0	0	0	0	0	224,916	179,933	44,983
2-D COMMUNITY RESIDENTIAL - DELINQUENT	926,101	42,789	0	0	0	0	0	0	0	883,312	706,650	176,662
2-E EMERGENCY SHELTER - DEPENDENT	66,933	0	16,840	0	0	0	0	0	0	50,093	45,084	5,009
2-F EMERGENCY SHELTER - DELINQUENT	198,531	0	0	0	0	0	0	0	0	198,531	178,678	19,853
2-G FOSTER FAMILY - DEPENDENT	2,180,979	73,275	264,736	383,306	0	125,287	31,194	0	0	1,303,181	1,042,545	260,636
2-H FOSTER FAMILY - DELINQUENT	30,413	2,745	0	0	0	0	0	0	0	27,668	22,134	5,534
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL CBP	3,700,767	124,239	349,040	383,306	0	125,287	31,194	0	0	2,687,701	2,175,024	512,677
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	57,215	1,955	0	0	0	0	0	0	0	55,260	27,630	27,630
3-B RESIDENTIAL SERVICE - DEPENDENT	151,506	5,781	25,698	0	0	0	0	0	0	120,027	72,016	48,011
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	329,448	14,253	0	0	0	0	0	0	0	315,195	189,117	126,078
3-D SECURE RES. SERVICE (EXCEPT YDC)	24,263	635	0	0	0	0	0	0	0	23,628	14,177	9,451
3-E YDC SECURE	173,910	4,151	0	0	0	0	0	0	0	169,759	101,855	67,904
SUBTOTAL INSTITUTIONAL	736,342	26,775	25,698	0	0	0	0	0	0	683,869	404,795	279,074
ADMINISTRATION	923,929	4,143	0	162,976	0	0	0	0	0	5,496	450,788	300,526
TOTAL REVENUES	12,789,649	155,157	1,356,555	1,139,992	309,260	125,287	31,194	0	5,496	9,666,708	7,475,838	2,190,870

BUTLER 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 PSSub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	137,635	69,549		146,230	0	0	353,414	83	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,357,322	0	0	0	2,357,322	0	332	0	12,087	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	167,329	0	0	0	167,329	0	28	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	805,738	0	805,738	0	240	0	0	0
I-E COUNSELING - DELINQUENT	0	0		124	595,780	0	595,904	0	93	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	37,117	0	37,117	0	6	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	61,697	32,251		0	0	0	93,948	3,018	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		264	0	0	264	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	352,170	167,653		52,893	150,000	0	722,716	415	211	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	1,157,417	548,852		108,810	0	0	1,815,079	1,244	0	0	0	0
I-O SERVICE PLANNING	200,639	99,859		19,825	0	0	320,323	199	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				67,867	103,585		171,452	0	250	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				92	0		92	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,909,558	918,164	2,524,651	396,105	1,692,220	0	7,440,698			0	12,087	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 48											
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	0	0	0	1,329	296,481	0	297,810	1,668	21	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	674	932,661	0	933,335	5,356	44	0	7,234	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	0	66,933	0	66,933	439	19	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	200	198,331	0	198,531	1,290	59	0	0	0
2-G FOSTER FAMILY - DEPENDENT	285,101	140,863	0	39,804	1,735,169	0	2,200,937	32,317	198	0	19,958	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	4,463	25,950	0	30,413	346	1	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	285,101	140,863	0	46,470	3,255,525	0	3,727,959	41,416	342	0	27,192	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	57,215	0	57,215	393	13	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	0	151,506	0	151,506	801	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	187	329,448	0	329,448	1,590	8	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	24,263	0	24,263	75	1	0	0	0
3-E YDC SECURE	0	0	0	0	173,910	0	173,910	341	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	187	756,135	0	756,342	3,200	29	0	0	0
ADMINISTRATION	440,934	225,356	0	246,575	111,539	0	924,404			475	0	0
TOTAL EXPENDITURES	2,635,593	1,284,383	2,524,651	689,337	5,695,439	0	12,829,403			475	39,279	0
	County Indirect Costs = \$ 190,073											

**BUTLER 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	\$ 353,414	\$ 0	\$ 353,414
Adoption Assistance	2,357,322	0	2,357,322
Subsidized Permanent Legal Custodianship	167,329	0	167,329
Counseling	1,401,642	0	1,401,642
Day Care	0	0	0
Day Treatment	37,117	0	37,117
Homemaker Service	0	0	0
Intake and Referral	93,948	0	93,948
Life Skills	264	0	264
Protective Service - Child Abuse	722,716	0	722,716
Protective Service - General	1,815,079	0	1,815,079
Service Planning	320,323	0	320,323
Juvenile Act Proceedings	171,544	0	171,544
Alternative Treatment	0	0	0
Community Residential	1,231,145	0	1,231,145
Emergency Shelter	265,464	0	265,464
Foster Family	2,231,350	0	2,231,350
Supervised Independent Living	0	0	0
Juvenile Detention Service	57,215	0	57,215
Residential Service	480,954	0	480,954
Secure Residential Service (Except YDC)	24,263	0	24,263
YDC Secure	173,910	0	173,910
Administration	924,404	0	924,404
Combined Total Expense	<u>12,829,403</u>	<u>0</u>	<u>12,829,403</u>
Less Non-reimbursables	<u>58,228</u>	<u>(18,474)</u>	<u>39,754</u>
Total Net Expense	<u>\$ 12,771,175</u>	<u>\$ 18,474</u>	<u>\$ 12,789,649</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,635,593	\$ 0	\$ 2,635,593
Employee Benefits	1,284,383	0	1,284,383
Subsidies	2,524,651	0	2,524,651
Operating	689,337	0	689,337
Purchased Services	5,695,439	0	5,695,439
Fixed Assets	0	0	0
Combined Total Expense	<u>12,829,403</u>	<u>0</u>	<u>12,829,403</u>
Less Non-reimbursables	<u>58,228</u>	<u>(18,474)</u>	<u>39,754</u>
Total Net Expense	<u>\$ 12,771,175</u>	<u>\$ 18,474</u>	<u>\$ 12,789,649</u>

**BUTLER COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2016 TO JUNE 30, 2017
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	2-G	11	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Non-Reimbursable Purchased Services/Subsidies</p> <p>To decrease Non-Reimbursable Purchased Services/Subsidies by \$18,474 to reconcile with the agency's final ledger. These expenditures were found to be reimbursable after the submission of reports.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 38,432	\$ (18,474)	\$ 19,958

SECTION 5

CURRENT ENGAGEMENT OBSERVATION

BUTLER 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 Law¹ (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).² 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,³ 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 Butler County Children and Youth Agency provided in-home and placement services to 1,437 children residing within the County during the 2016-2017 fiscal year.

¹ Please note that the CPSL was extensively amended during the period of 2013-2015 with 24 pieces of child protection legislation, as well as one additional piece of legislation enacted in 2016. The Commonwealth’s Keep Kids Safe website states that the amendments enacted are “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 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>, accessed August 21, 2018.

² 23 Pa.C.S. §§ 6344 and 6344.2.

³ 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).

BUTLER 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.⁴

Contracted In-Home Preventative Service Providers

For contracted *In-Home Preventative Service providers*,⁵ 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"⁶ in their provider executed contracts. Instead, all C&Y

⁴ 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).

⁵ 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.

⁶ 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.

BUTLER 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.⁷

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 providers⁸ 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.

⁷ 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.

⁸ This includes *contracted In-Home Preventative Service providers* and their sub-recipients.

BUTLER 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.⁹ 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

⁹ 23 Pa.C.S. § 6344.4.

BUTLER 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 non-compliance 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.¹⁰

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)*.

¹⁰ 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 non-compliance 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.

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

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