

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

Cumberland County Children and Youth Agency

June 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

EUGENE A. DePASQUALE
AUDITOR GENERAL

The Commissioners of Cumberland County
Cumberland County Courthouse
One Courthouse Square
Carlisle, PA 17013

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 Cumberland County Children and Youth Agency (agency), legally known as Cumberland 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, 2012 to June 30, 2013, July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015, and July 1, 2015 to June 30, 2016. 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, 2013, June 30, 2014, June 30, 2015, and June 30, 2016.

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 Cumberland 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 2013, 2014, 2015, and 2016.

The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement scope period, as follows:

- **For the 2012-2013 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2012-2013, included in Section 1 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2013-2014, included in Section 2 of this report.
- **For the 2014-2015 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2014-2015, included in Section 3 of this report.
- **For the 2015-2016 fiscal year**, our engagement resulted in no adjustments being made to the agency's submitted fiscal reports. Thus, there is no effect on the Final Net State Share, as detailed in our amended fiscal reports for fiscal year 2015-2016, included in Section 4 of this report.

Furthermore, we conducted additional procedures beyond those necessary to ascertain and certify the total Commonwealth expenditures paid on behalf of children residing within the county. We performed those additional procedures to determine whether the agency implemented internal controls to sufficiently reduce the risk of overbillings or fraudulent billings by contracted In-Home Purchased Service Providers occurring and going undetected. Opportunities to strengthen the agency's internal controls over its invoice review and approval process for these expenditures were identified and are included in the finding listed below, and as detailed in Section 5 of this report.

Finding – The Cumberland County Children and Youth Agency Should Develop and Implement Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

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 6 of this report.

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 results of our engagement procedures, as presented in this report, were discussed with agency management during an exit conference call held on June 15, 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 Cumberland County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

June 20, 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.

CONTENTS

	Page
Background	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2012 to June 30, 2013	
Amended Computation of Final Net State Share	3
Amended CY-348 - Fiscal Summary	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2013 to June 30, 2014	
Amended Computation of Final Net State Share	9
Amended CY-348 - Fiscal Summary	10
Amended CY-370A - Revenue Report	11
Amended CY-370 - Expenditure Report.....	12
Amended Summary of Expense and Expense Adjustments	13
Section 3 – Amended Fiscal Reports for the Fiscal Year July 1, 2014 to June 30, 2015	
Amended Computation of Final Net State Share	15
Amended CY-348 - Fiscal Summary	16
Amended CY-370A - Revenue Report	17
Amended CY-370 - Expenditure Report.....	18
Amended Summary of Expense and Expense Adjustments	19
Section 4 – Amended Fiscal Reports for the Fiscal Year July 1, 2015 to June 30, 2016	
Amended Computation of Final Net State Share	21
Amended CY-348 - Fiscal Summary	22
Amended CY-370A - Revenue Report	23
Amended CY-370 - Expenditure Report.....	24
Amended Summary of Expense and Expense Adjustments	25
Section 5 – Current Engagement Finding and Recommendations	27
Section 6 – Current Engagement Observation	33
Report Distribution List	36

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 Cumberland County Children and Youth Agency provided in-home and placement services to 2,615 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, 2012 to JUNE 30, 2013

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹	\$	8,739,406
Supplemental Act 148		<u>48,029</u>
Total State Allocation		8,787,435
State Share (CY348) ²	\$	8,787,435
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	8,787,435
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	8,787,435
Actual Act 148 Revenues Received ⁴		<u>8,787,435</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

⁵ 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.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	OTHER	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	FUNDING	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	202,977	0	21,470	0	0	0	0	0	181,507	181,507	0
02. 90% REIMBURSEMENT	655,801	10,436	78,532	0	0	0	0	0	566,833	510,150	56,683
03. 80% REIMBURSEMENT	11,774,597	283,291	1,584,267	234,987	133,593	2,912	0	0	9,535,547	7,628,437	1,907,110
04. 60% REIMBURSEMENT	690,817	33,091	49,884	0	0	25,152	0	9,051	573,639	344,183	229,456
05. 50% REIMBURSEMENT	246,315	0	0	0	0	0	0	0	246,315	123,158	123,157
06. TOTAL NET CHILD WELFARE EXPEND.	13,570,507	326,818	1,734,153	234,987	133,593	28,064	0	9,051	11,103,841	8,787,435	2,316,406
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	56,066	0							56,066		56,066
09. TOTAL EXPENDITURES	13,626,573	326,818	1,734,153	234,987	133,593	28,064	0	9,051	11,159,907	8,787,435	2,372,472
10. TOTAL TITLE IV-D COLLECTIONS	194,232										
11. TITLE IV-D Collections for IV-E Children	0										
12. STATE ACT 148 - line 6	8,787,435										
13. STATE ACT 148 ALLOCATION	8,787,435										
14. ADJUSTED STATE SHARE (power of 12 or 13)	8,787,435										
INVOICE											
AMENDED STATE SHARE (ACT 148)	8,787,435										
ACT 148 AMOUNT RECEIVED	8,787,435										
ADJUSTMENT TO STATE SHARE	0										

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	202,977	0	0	21,470	0	0	0	0	0	181,507	181,507	0
1-B ADOPTION ASSISTANCE	1,967,974	0	630,010	2,274	0	0	0	0	0	1,335,690	1,068,552	267,138
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHP	117,056	0	0	0	0	0	0	0	0	117,056	93,629	23,427
1-D COUNSELING - DEPENDENT	309,627	0	0	0	7,482	0	2,912	0	0	299,233	239,386	59,847
1-E COUNSELING - DELINQUENT	450,908	0	0	0	152,961	0	0	0	0	297,947	238,358	59,589
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	175,903	0	0	0	0	0	0	0	0	175,903	140,722	35,181
1-H DAY TREATMENT - DELINQUENT	165,205	0	0	0	61,747	0	0	0	0	103,458	82,766	20,692
1-I HOMEMAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	556,045	0	0	59,579	0	0	0	0	0	496,466	397,173	99,293
1-K LIFE SKILLS - DEPENDENT	573,711	0	0	0	0	0	0	0	0	573,711	458,969	114,742
1-L LIFE SKILLS - DELINQUENT	65,991	0	0	0	0	0	0	0	0	65,991	52,793	13,198
1-M PROTECTIVE SERVICE - CHILD ABUSE	507,739	0	0	48,345	0	0	0	0	0	459,394	367,515	91,879
1-N PROTECTIVE SERVICE - GENERAL	919,010	0	0	73,585	12,797	0	0	0	0	832,628	666,102	166,526
1-O SERVICE PLANNING	1,234,826	0	0	128,884	0	0	0	0	0	1,105,942	884,754	221,188
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	52,330	0	0	0	0	0	0	0	0	52,330	26,165	26,165
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	7,299,282	0	630,010	334,137	234,987	0	2,912	0	0	6,097,236	4,898,391	1,198,845

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	4,550	0	0	0	0	0	0	0	4,550	3,640	910	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,048,774	91,209	43,247	10,722	0	0	0	0	903,596	722,877	180,719	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	337,474	0	0	0	0	0	0	0	337,474	269,979	67,495	0
2-E EMERGENCY SHELTER - DEPENDENT	585,726	10,436	49,103	29,429	0	0	0	0	496,758	447,082	49,676	0
2-F EMERGENCY SHELTER - DELINQUENT	70,075	0	0	0	0	0	0	0	70,075	63,068	7,007	0
2-G FOSTER FAMILY - DEPENDENT	3,324,136	192,082	232,239	355,382	0	133,593	0	0	2,410,840	1,928,672	482,168	0
2-H FOSTER FAMILY - DELINQUENT	15,688	0	0	0	0	0	0	0	15,688	12,550	3,138	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	5,386,423	293,727	324,589	395,533	0	133,593	0	0	4,238,981	3,447,868	791,113	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	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	193,985	0	0	0	0	0	0	0	193,985	96,993	96,992	0
3-B RESIDENTIAL SERVICE - DEPENDENT	83,651	33,091	0	3,672	0	25,152	0	0	21,736	13,042	8,694	0
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	176,719	0	0	0	0	0	0	0	176,719	106,031	70,688	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	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	454,355	33,091	0	3,672	0	25,152	0	0	392,440	216,066	176,374	0
4 ADMINISTRATION	430,447	0	0	46,212	0	0	0	9,051	375,184	225,110	150,074	0
5 TOTAL REVENUES	13,570,507	326,818	954,599	779,554	234,987	133,593	28,064	9,051	11,103,841	8,787,435	2,316,406	0

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
 AMENDED CY 370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	134,467	56,700		8,783	3,027	0	202,977	0	15	0	0	0
I-B ADOPTION ASSISTANCE	0	0	1,967,974	0	0	0	1,967,974	0	222	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	117,086	0	0	0	117,086	0	14	0	0	0
I-D COUNSELING - DEPENDENT	0	0		309,627	0	0	309,627	0	83	0	0	0
I-E COUNSELING - DELINQUENT	0	0		450,908	0	0	450,908	0	163	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		175,903	0	0	175,903	0	26	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		165,205	0	0	165,205	0	36	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	392,518	163,527		0	0	0	556,045	1,777	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		573,711	0	0	573,711	0	211	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		65,991	0	0	65,991	0	260	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	289,986	122,046		47,894	48,313	0	507,739	369	103	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	413,199	186,360		110,670	218,488	0	928,717	412	41	0	9,707	0
I-O SERVICE PLANNING	665,129	267,566		269,910	32,221	0	1,234,826	0	424	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	52,330		52,330	0	749	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,895,299	796,199	2,085,010	436,757	2,095,724	0	7,308,989			0	9,707	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,538												
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	4,550	0	4,550	30	1	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	68,335	28,727	0	2,890	949,122	0	1,048,774	5,722	39	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	185	337,789	0	337,974	2,506	15	0	500	0
2-E EMERGENCY SHELTER - DEPENDENT	197,218	77,942	0	1,402	352,565	0	629,127	1,438	66	0	43,401	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	70,075	0	70,075	204	13	0	0	0
2-G FOSTER FAMILY - DEPENDENT	539,232	235,543	0	224,991	2,326,828	0	3,326,594	33,574	198	0	2,458	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	15,688	0	15,688	338	2	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	804,785	342,212	0	229,168	4,056,617	0	5,432,782	43,812	334	0	46,359	0
Number of Children at IMMINENT RISK 232												
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	193,985	0	193,985	682	54	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	22,073	9,700	0	2,881	48,997	0	83,651	246	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	176,719	0	176,719	966	18	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	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	22,073	9,700	0	2,881	419,701	0	454,355	1,894	81	0	0	0
ADMINISTRATION	94,541	38,055	0	297,851	0	0	430,447			0	0	0
TOTAL EXPENDITURES	2,816,698	1,186,166	2,085,010	966,657	6,572,042	0	13,626,573			0	56,066	0
County Indirect Costs = \$ 270,590												

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 202,977	\$ 0	\$ 202,977
Adoption Assistance	1,967,974	0	1,967,974
Subsidized Permanent Legal Custodianship	117,036	0	117,036
Counseling	760,535	0	760,535
Day Care	0	0	0
Day Treatment	341,108	0	341,108
Homemaker Service	0	0	0
Intake and Referral	556,045	0	556,045
Life Skills	639,702	0	639,702
Protective Service - Child Abuse	507,739	0	507,739
Protective Service - General	928,717	0	928,717
Service Planning	1,234,826	0	1,234,826
Juvenile Act Proceedings	52,330	0	52,330
Alternative Treatment	4,550	0	4,550
Community Residential	1,386,748	0	1,386,748
Emergency Shelter	699,202	0	699,202
Foster Family	3,342,282	0	3,342,282
Supervised Independent Living	0	0	0
Juvenile Detention Service	193,985	0	193,985
Residential Service	260,370	0	260,370
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	430,447	0	430,447
Combined Total Expense	<u>13,626,573</u>	<u>0</u>	<u>13,626,573</u>
Less Non-reimbursables	<u>56,066</u>	<u>0</u>	<u>56,066</u>
Total Net Expense	<u>\$ 13,570,507</u>	<u>\$ 0</u>	<u>\$ 13,570,507</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,816,698	\$ 0	\$ 2,816,698
Employee Benefits	1,186,166	0	1,186,166
Subsidies	2,085,010	0	2,085,010
Operating	966,657	0	966,657
Purchased Services	6,572,042	0	6,572,042
Fixed Assets	0	0	0
Combined Total Expense	<u>13,626,573</u>	<u>0</u>	<u>13,626,573</u>
Less Non-reimbursables	<u>56,066</u>	<u>0</u>	<u>56,066</u>
Total Net Expense	<u>\$ 13,570,507</u>	<u>\$ 0</u>	<u>\$ 13,570,507</u>

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

**CUMBERLAND 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	\$	9,873,422
Supplemental Act 148		<u>0</u>
Total State Allocation		9,873,422
State Share (CY348) ²	\$	9,541,402
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	9,541,402
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	9,541,402
Actual Act 148 Revenues Received ⁴		<u>9,541,402</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

⁵ 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.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B		ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	233,317	0	23,744	0	0	0	0	0	209,573	209,573	0
02. 90% REIMBURSEMENT	576,471	6,224	56,200	0	0	0	0	0	514,047	462,643	51,404
03. 80% REIMBURSEMENT	12,840,913	297,740	1,793,709	234,987	133,593	26,428	0	0	10,354,456	8,283,566	2,070,890
04. 60% REIMBURSEMENT	808,523	11,021	50,419	0	0	0	0	7,385	739,698	443,818	295,880
05. 50% REIMBURSEMENT	283,603	0	0	0	0	0	0	0	283,603	141,802	141,801
06. TOTAL NET CHILD WELFARE EXPEND.	14,742,827	314,985	1,924,072	234,987	133,593	26,428	0	7,385	12,101,377	9,541,402	2,559,975

YDCYFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	33,710	0							33,710		33,710
09. TOTAL EXPENDITURES	14,776,537	314,985	1,924,072	234,987	133,593	26,428	0	7,385	12,135,087	9,541,402	2,593,685

10. TOTAL TITLE IV-D COLLECTIONS	168,231										
11. TITLE IV-D Collections for IV-E Children	10,219										
12. STATE ACT 148 - line 6	9,541,402										
13. STATE ACT 148 ALLOCATION	9,873,422										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	9,541,402										
INVOICE											
AMENDED STATE SHARE (ACT 148)	9,541,402										
ACT 148 AMOUNT RECEIVED	9,541,402										
ADJUSTMENT TO STATE SHARE	0										

CUMBERLAND 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	233,317	0	0	23,744	0	0	0	0	0	209,573	0	0
1-B ADOPTION ASSISTANCE	2,176,909	0	672,872	1,814	0	0	0	0	0	1,502,223	1,201,778	300,445
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	146,040	0	5,631	0	0	0	0	0	0	140,409	112,327	28,082
1-D COUNSELING - DEPENDENT	305,528	0	0	3,078	0	26,428	0	0	0	276,022	220,818	55,204
1-E COUNSELING - DELINQUENT	505,676	0	0	131,714	0	0	0	0	0	373,962	299,170	74,792
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	247,738	0	0	58,791	0	0	0	0	0	188,947	151,158	37,789
1-H DAY TREATMENT - DELINQUENT	296,251	0	0	27,260	0	0	0	0	0	268,991	215,193	53,798
1-I HOME MAKER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	588,399	0	0	60,634	0	0	0	0	0	527,765	422,212	105,553
1-K LIFE SKILLS - DEPENDENT	882,702	0	0	0	0	0	0	0	0	882,702	706,162	176,540
1-L LIFE SKILLS - DELINQUENT	66,529	0	0	0	0	0	0	0	0	66,529	53,223	13,306
1-M PROTECTIVE SERVICE - CHILD ABUSE	337,986	0	0	31,629	0	0	0	0	0	306,357	245,086	61,271
1-N PROTECTIVE SERVICE - GENERAL	876,539	0	69,239	14,144	0	0	0	0	0	793,176	634,541	158,635
1-O SERVICE PLANNING	1,204,886	0	117,623	0	0	0	0	0	0	1,087,263	869,810	217,453
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	98,398	0	0	0	0	0	0	0	0	98,398	49,199	49,199
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	7,966,918	0	678,503	304,683	234,987	0	26,428	0	0	6,722,317	5,390,250	1,332,067
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	790,902	48,414	133,157	14,360	0	0	0	0	0	594,971	475,977	118,994
2-D COMMUNITY RESIDENTIAL - DELINQUENT	372,010	0	0	14	0	0	0	0	0	371,996	297,597	74,399
2-E EMERGENCY SHELTER - DEPENDENT	461,809	6,224	32,181	24,019	0	0	0	0	0	399,385	359,447	39,938
2-F EMERGENCY SHELTER - DELINQUENT	114,662	0	0	0	0	0	0	0	0	114,662	103,196	11,466
2-G FOSTER FAMILY - DEPENDENT	4,007,439	249,326	277,149	409,587	0	133,593	0	0	0	2,937,784	2,350,227	587,557
2-H FOSTER FAMILY - DELINQUENT	35,359	0	0	0	0	0	0	0	0	35,359	28,287	7,072
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	5,782,181	303,964	442,487	447,980	0	133,593	0	0	0	4,454,157	3,614,731	839,426
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	185,205	0	0	0	0	0	0	0	0	185,205	92,603	92,602
3-B RESIDENTIAL SERVICE - DEPENDENT	37,447	11,021	0	2,524	0	0	0	0	0	23,902	14,341	9,561
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	302,884	0	0	0	0	0	0	0	0	302,884	181,730	121,154
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	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	525,536	11,021	0	2,524	0	0	0	0	0	511,991	288,674	223,317
4 ADMINISTRATION	468,192	0	0	47,895	0	0	0	0	0	420,297	247,747	165,165
TOTAL REVENUES	14,742,827	314,985	1,120,990	803,082	234,987	133,593	26,428	0	7,385	12,101,377	9,541,402	2,559,975

CUMBERLAND 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	157,789	65,075		9,573	880	0	233,317	0	15	0	0	0
I-A ADOPTION SERVICE	0	0	2,176,909	0	0	0	2,176,909	0	240	0	0	0
I-B ADOPTION ASSISTANCE	0	0	146,040	0	0	0	146,040	0	16	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0		0	305,528	0	305,528	0	66	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	505,676	0	505,676	0	144	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-F DAY CARE	0	0		0	247,738	0	247,738	0	24	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	296,251	0	296,251	0	22	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	417,858	170,541		0	0	0	588,399	1,886	0	0	0	0
I-J INTAKE & REFERRAL	0	0		0	882,702	0	882,702	0	285	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	66,529	0	66,529	0	278	0	0	0
I-L LIFE SKILLS - DELINQUENT	189,435	75,255		44,559	28,737	0	337,986	424	57	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	422,197	172,899		100,929	190,309	0	886,334	383	34	0	9,775	0
I-N PROTECTIVE SERVICE - GENERAL	643,306	262,465		242,012	57,103	0	1,204,886	0	528	0	0	0
I-O SERVICE PLANNING					98,398		98,398	0	933	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0		0	0	0	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,830,585	746,235	2,322,949	397,073	2,679,851	0	7,976,693			0	9,775	0
Number of Children receiving only NON-PURCHASED IN-Home Services 2,693												
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	97,538	38,325	0	5,802	649,237	0	790,902	4,055	29	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	153	371,857	0	372,010	2,076	21	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	161,978	69,240	0	1,160	252,437	0	484,815	1,112	43	0	23,006	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	114,662	0	114,662	364	18	0	0	0
2-G FOSTER FAMILY - DEPENDENT	519,048	225,558	0	239,069	3,024,693	0	4,008,368	50,707	222	0	929	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	35,359	0	35,359	446	4	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	778,564	333,123	0	246,184	4,448,245	0	5,806,116	58,760	337	0	23,935	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	185,205	0	185,205	717	37	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	18,773	7,415	0	1,204	10,055	0	37,447	59	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	302,884	0	302,884	1,369	8	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	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	18,773	7,415	0	1,204	498,144	0	525,536	2,145	46	0	0	0
4. ADMINISTRATION	120,030	46,662	0	301,500	0	0	468,192			0	0	0
TOTAL EXPENDITURES	2,747,952	1,133,435	2,322,949	945,961	7,626,240	0	14,776,537			0	33,710	0
County Indirect Costs = \$ 275,639												

**CUMBERLAND 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	\$ 233,317	\$ 0	\$ 233,317
Adoption Assistance	2,176,909	0	2,176,909
Subsidized Permanent Legal Custodianship	146,040	0	146,040
Counseling	811,204	0	811,204
Day Care	0	0	0
Day Treatment	543,989	0	543,989
Homemaker Service	0	0	0
Intake and Referral	588,399	0	588,399
Life Skills	949,231	0	949,231
Protective Service - Child Abuse	337,986	0	337,986
Protective Service - General	886,334	0	886,334
Service Planning	1,204,886	0	1,204,886
Juvenile Act Proceedings	98,398	0	98,398
Alternative Treatment	0	0	0
Community Residential	1,162,912	0	1,162,912
Emergency Shelter	599,477	0	599,477
Foster Family	4,043,727	0	4,043,727
Supervised Independent Living	0	0	0
Juvenile Detention Service	185,205	0	185,205
Residential Service	340,331	0	340,331
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	468,192	0	468,192
Combined Total Expense	<u>14,776,537</u>	<u>0</u>	<u>14,776,537</u>
Less Non-reimbursables	<u>33,710</u>	<u>0</u>	<u>33,710</u>
Total Net Expense	<u>\$ 14,742,827</u>	<u>\$ 0</u>	<u>\$ 14,742,827</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,747,952	\$ 0	\$ 2,747,952
Employee Benefits	1,133,435	0	1,133,435
Subsidies	2,322,949	0	2,322,949
Operating	945,961	0	945,961
Purchased Services	7,626,240	0	7,626,240
Fixed Assets	0	0	0
Combined Total Expense	<u>14,776,537</u>	<u>0</u>	<u>14,776,537</u>
Less Non-reimbursables	<u>33,710</u>	<u>0</u>	<u>33,710</u>
Total Net Expense	<u>\$ 14,742,827</u>	<u>\$ 0</u>	<u>\$ 14,742,827</u>

SECTION 3

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**CUMBERLAND 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		\$	10,126,928
Supplemental Act 148			<u>0</u>
Total State Allocation			10,126,928
State Share (CY348) ²	\$		9,628,579
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	9,628,579
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	9,628,579
Actual Act 148 Revenues Received ⁴			<u>9,628,579</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

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

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

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

⁵ 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.

CUMBERLAND 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	PROGRAM	TITLE	TANF	TITLE	TITLE	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B			TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	232,556	0	28,368	0	0	0	0	0	204,188	204,188	0
02. 90% REIMBURSEMENT	647,796	8,846	85,702	0	0	0	0	0	553,248	497,923	55,325
03. 80% REIMBURSEMENT	13,178,731	249,001	2,032,904	234,987	133,593	26,428	0	0	10,501,818	8,401,454	2,100,364
04. 60% REIMBURSEMENT	734,373	13,867	78,729	0	0	0	0	6,786	634,991	380,995	253,996
05. 50% REIMBURSEMENT	288,037	0	0	0	0	0	0	0	288,037	144,019	144,018
06. TOTAL NET CHILD WELFARE EXPEND.	15,081,493	271,714	2,225,703	234,987	133,593	26,428	0	6,786	12,182,282	9,628,579	2,553,703

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	47,135	0							47,135		47,135
-----------------------------------	--------	---	--	--	--	--	--	--	--------	--	--------

09. TOTAL EXPENDITURES	15,128,628	271,714	2,225,703	234,987	133,593	26,428	0	6,786	12,229,417	9,628,579	2,600,838
------------------------	------------	---------	-----------	---------	---------	--------	---	-------	------------	-----------	-----------

10. TOTAL TITLE IV-D COLLECTIONS 167,572

11. TITLE IV-D Collections for IV-E Children 0

12. STATE ACT 148 - line 6 9,628,579

13. STATE ACT 148 ALLOCATION 10,126,928

14. ADJUSTED STATE SHARE (lower of 12 or 13) 9,628,579

INVOICE											
AMENDED STATE SHARE (ACT 148)	9,628,579										
ACT 148 AMOUNT RECEIVED	9,628,579										
ADJUSTMENT TO STATE SHARE	0										

CUMBERLAND 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													
1-A	ADOPTION SERVICE	232,556	0		28,368	0			0	204,188		0	
1-B	ADOPTION ASSISTANCE	2,420,587	0	748,941	5,394				0	1,666,252	1,333,002	333,250	
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	160,358	0	10,192					0	150,166	120,133	30,033	
1-D	COUNSELING - DEPENDENT	354,797	0			13,486	0	26,428	0	314,883	251,906	62,977	
1-E	COUNSELING - DELINQUENT	445,042	0			129,382	0		0	315,660	252,528	63,132	
1-F	DAY CARE		0				0		0	0	0	0	
1-G	DAY TREATMENT - DEPENDENT	253,338	0			53,189	0		0	200,149	160,119	40,030	
1-H	DAY TREATMENT - DELINQUENT	281,963	0			31,859	0		0	250,104	200,083	50,021	
1-I	HOMEMAKER SERVICE		0				0		0	0	0	0	
1-J	INTAKE & REFERRAL	637,290	0		77,964				0	559,326	447,461	111,865	
1-K	LIFE SKILLS - DEPENDENT	992,864	0				0		0	992,864	794,291	198,573	
1-L	LIFE SKILLS - DELINQUENT	91,673	0				0		0	91,673	73,338	18,335	
1-M	PROTECTIVE SERVICE - CHILD ABUSE	451,385	270		50,945				0	400,170	320,136	80,034	
1-N	PROTECTIVE SERVICE - GENERAL	842,033	364		76,519	7,071			0	758,079	606,463	151,616	
1-O	SERVICE PLANNING	1,442,260	855		162,217				0	1,279,188	1,023,350	255,838	
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	100,629	0				0		0	100,629	50,315	50,314	
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT		0						0	0	0	0	
1-R	SUBTOTAL IN-HOME	8,706,775	1,489	759,133	401,407	234,987	0	26,428	0	7,283,331	5,837,313	1,446,018	
COMMUNITY BASED PLACEMENT													
2-A	ALTERNATIVE TREATMENT - DEPENDENT		0						0	0	0	0	
2-B	ALTERNATIVE TREATMENT - DELINQUENT	30,807	0						0	30,807	24,646	6,161	
2-C	COMMUNITY RESIDENTIAL - DEPENDENT	500,745	47,705	104,369	9,475				0	339,196	271,357	67,839	
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	314,430	0		114				0	314,316	251,453	62,863	
2-E	EMERGENCY SHELTER - DEPENDENT	556,970	8,846	60,865	24,837				0	442,422	398,180	44,242	
2-F	EMERGENCY SHELTER - DELINQUENT	110,826	0						0	110,826	99,743	11,083	
2-G	FOSTER FAMILY - DEPENDENT	3,955,137	199,807	294,224	492,550		133,593		0	2,834,963	2,267,970	566,993	
2-H	FOSTER FAMILY - DELINQUENT	4,022	0						0	4,022	3,218	804	
2-I	SUP. INDEPENDENT LIVING - DEPENDENT		0						0	0	0	0	
2-J	SUP. INDEPENDENT LIVING - DELINQUENT		0						0	0	0	0	
2-K	SUBTOTAL CBP	5,452,937	256,358	459,458	526,976	0	133,593	0	0	4,076,552	3,316,567	759,985	
INSTITUTIONAL PLACEMENT													
3-A	JUVENILE DETENTION SERVICE	187,408	0						0	187,408	93,704	93,704	
3-B	RESIDENTIAL SERVICE - DEPENDENT	96,500	13,477	12,997	3,165				0	66,861	40,117	26,744	
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	126,780	0		164				0	126,616	75,970	50,646	
3-D	SECURE RES. SERVICE (EXCEPT YDC)		0						0	0	0	0	
3-E	YDC SECURE		0						0	0	0	0	
3-F	SUBTOTAL INSTITUTIONAL	410,688	13,477	12,997	3,329	0	0	0	0	380,885	209,791	171,094	
4	ADMINISTRATION	511,093	390		62,403				0	441,514	264,908	176,606	
5	TOTAL REVENUES	15,081,493	271,714	1,231,588	994,115	234,987	133,593	26,428	0	6,786	9,628,579	2,553,703	

CUMBERLAND 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												
I-A ADOPTION SERVICE	156,095	63,466		12,995	0	0	232,556	0	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,420,587	0	0	0	2,420,587	0	262	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	160,358	0	0	0	160,358	0	20	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	354,797	0	354,797	0	43	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	445,042	0	445,042	0	123	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	253,338	0	253,338	0	20	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	281,963	0	281,963	0	28	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	453,927	183,363		0	0	0	637,290	2,383	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	992,864	0	992,864	0	290	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	91,673	0	91,673	0	249	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	259,909	98,585		56,974	35,917	0	451,385	614	71	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	380,715	152,609		104,805	215,829	0	853,958	440	27	0	11,925	0
I-O SERVICE PLANNING	797,607	307,156		220,842	116,655	0	1,442,260	0	1,262	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	100,629		100,629	0	1,061	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,048,253	805,179	2,580,945	395,616	2,888,707	0	8,718,700			0	11,925	0
Number of Children receiving only NON-PURCHASED IN-Home Services 3,437												
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	30,807	0	30,807	192	2	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	51,536	23,669	0	3,656	421,884	0	500,745	2,944	24	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	900	313,530	0	314,430	2,072	19	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	142,997	59,235	0	2,142	366,185	0	570,559	1,334	47	0	33,589	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	110,826	0	110,826	389	30	0	0	0
2-G FOSTER FAMILY - DEPENDENT	537,976	234,007	0	238,755	2,946,020	0	3,956,758	45,413	239	0	1,621	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	4,022	0	4,022	43	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	732,509	316,911	0	245,453	4,193,274	0	5,488,147	52,387	362	0	35,210	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	187,408	0	0	187,408	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	19,016	7,214	0	1,830	68,440	0	96,500	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	1,294	125,486	0	126,780	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	19,016	7,214	0	3,124	381,334	0	410,688	0	0	0	0	0
4 ADMINISTRATION	152,634	53,162	0	305,297	0	0	511,093			0	0	0
5 TOTAL EXPENDITURES	2,952,412	1,182,466	2,580,945	949,490	7,463,315	0	15,128,628			0	47,135	0
County Indirect Costs = \$ 277,430												

**CUMBERLAND 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	\$ 232,556	\$ 0	\$ 232,556
Adoption Assistance	2,420,587	0	2,420,587
Subsidized Permanent Legal Custodianship	160,358	0	160,358
Counseling	799,839	0	799,839
Day Care	0	0	0
Day Treatment	535,301	0	535,301
Homemaker Service	0	0	0
Intake and Referral	637,290	0	637,290
Life Skills	1,084,537	0	1,084,537
Protective Service - Child Abuse	451,385	0	451,385
Protective Service - General	853,958	0	853,958
Service Planning	1,442,260	0	1,442,260
Juvenile Act Proceedings	100,629	0	100,629
Alternative Treatment	30,807	0	30,807
Community Residential	815,175	0	815,175
Emergency Shelter	681,385	0	681,385
Foster Family	3,960,780	0	3,960,780
Supervised Independent Living	0	0	0
Juvenile Detention Service	187,408	0	187,408
Residential Service	223,280	0	223,280
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	511,093	0	511,093
Combined Total Expense	<u>15,128,628</u>	<u>0</u>	<u>15,128,628</u>
Less Non-reimbursables	<u>47,135</u>	<u>0</u>	<u>47,135</u>
Total Net Expense	<u>\$ 15,081,493</u>	<u>\$ 0</u>	<u>\$ 15,081,493</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,952,412	\$ 0	\$ 2,952,412
Employee Benefits	1,182,466	0	1,182,466
Subsidies	2,580,945	0	2,580,945
Operating	949,490	0	949,490
Purchased Services	7,463,315	0	7,463,315
Fixed Assets	0	0	0
Combined Total Expense	<u>15,128,628</u>	<u>0</u>	<u>15,128,628</u>
Less Non-reimbursables	<u>47,135</u>	<u>0</u>	<u>47,135</u>
Total Net Expense	<u>\$ 15,081,493</u>	<u>\$ 0</u>	<u>\$ 15,081,493</u>

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**CUMBERLAND 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	\$	10,710,647
Supplemental Act 148		<u>259,725</u>
Total State Allocation		10,970,372
State Share (CY348) ²	\$	10,970,372
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	10,970,372
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	10,970,372
Actual Act 148 Revenues Received ⁴		<u>10,970,372</u>
Net Amount Due County/(State) ⁵	\$	<u><u>0</u></u>

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

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

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

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

⁵ 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.

CUMBERLAND 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	304,458	0	38,249	0	0	0	0	0	266,209	266,209	0
02. 90% REIMBURSEMENT	864,080	27,411	95,065	0	0	0	0	0	741,604	667,443	74,161
03. 80% REIMBURSEMENT	14,817,787	226,107	2,399,377	234,987	133,593	26,428	0	0	11,797,295	9,437,837	2,359,458
04. 60% REIMBURSEMENT	824,580	18,097	100,840	0	0	0	0	7,531	698,112	418,867	279,245
05. 50% REIMBURSEMENT	360,032	0	0	0	0	0	0	0	360,032	180,016	180,016
06. TOTAL NET CHILD WELFARE EXPEND.	17,170,937	271,615	2,633,531	234,987	133,593	26,428	0	7,531	13,863,252	10,970,372	2,892,880

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0

08. NON-REIMBURSABLE EXPENDITURES	32,809	0							32,809		32,809
-----------------------------------	--------	---	--	--	--	--	--	--	--------	--	--------

09. TOTAL EXPENDITURES	17,203,746	271,615	2,633,531	234,987	133,593	26,428	0	7,531	13,896,061	10,970,372	2,925,689
------------------------	------------	---------	-----------	---------	---------	--------	---	-------	------------	------------	-----------

10. TOTAL TITLE IV-D COLLECTIONS 207,550

11. TITLE IV-D Collections for IV-E Children 25,391

12. STATE ACT 148 - line 6 10,970,372

13. STATE ACT 148 ALLOCATION 10,970,372

14. ADJUSTED STATE SHARE (lower of 12 or 13) 10,970,372

INVOICE											
AMENDED STATE SHARE (ACT 148)	10,970,372										
ACT 148 AMOUNT RECEIVED	10,970,372										
ADJUSTMENT TO STATE SHARE	0										

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IVE 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	304,458	0		38,249	0		0	0	0	266,209	266,209	0
1-B ADOPTION ASSISTANCE	2,622,048	0	818,301	4,068				0	0	1,799,679	1,439,743	359,936
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	175,501	0	21,261					0	0	154,240	123,392	30,848
1-D COUNSELING - DEPENDENT	338,202	0		0	17,019	0	26,428	0	0	294,755	235,804	58,951
1-E COUNSELING - DELINQUENT	404,987	0		0	118,719	0	0	0	0	286,268	229,014	57,254
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	188,638	0		0	19,665	0	0	0	0	168,973	135,178	33,795
1-H DAY TREATMENT - DELINQUENT	222,553	0		0	73,017	0	0	0	0	149,536	119,629	29,907
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,028,613	0		129,287	0	0	0	0	0	899,326	719,461	179,865
1-K LIFE SKILLS - DEPENDENT	1,165,525	0		0	0	0	0	0	0	1,165,525	932,420	233,105
1-L LIFE SKILLS - DELINQUENT	79,271	0		0	0	0	0	0	0	79,271	63,417	15,854
1-M PROTECTIVE SERVICE - CHILD ABUSE	414,229	51		44,963	0	0		0	0	369,215	295,372	73,843
1-N PROTECTIVE SERVICE - GENERAL	1,132,844	0		114,140	6,567	0		0	0	1,012,137	809,710	202,427
1-O SERVICE PLANNING	1,531,591	233		172,663	0	0	0	0	0	1,358,695	1,086,956	271,739
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	101,842	0		0	0	0	0	0	0	101,842	50,921	50,921
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	9,710,302	284	839,562	503,370	234,987	0	26,428	0	0	8,105,671	6,507,226	1,598,445
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IVE 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	22,142	0	0	0		0	0	0	0	22,142	17,714	4,428
2-B ALTERNATIVE TREATMENT - DELINQUENT	36,262	0	0	0	0	0	0	0	0	36,262	29,010	7,252
2-C COMMUNITY RESIDENTIAL - DEPENDENT	658,002	45,326	138,081	9,604		0	0	0	0	464,991	371,993	92,998
2-D COMMUNITY RESIDENTIAL - DELINQUENT	235,096	0	0	32		0	0	0	0	235,064	188,051	47,013
2-E EMERGENCY SHELTER - DEPENDENT	677,753	27,411	64,284	30,781	0	0	0	0	0	555,277	499,749	55,528
2-F EMERGENCY SHELTER - DELINQUENT	186,327	0	0	0	0	0	0	0	0	186,327	167,694	18,633
2-G FOSTER FAMILY - DEPENDENT	4,562,283	180,497	377,854	569,123		133,593	0	0	0	3,301,216	2,640,973	660,243
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	6,377,865	253,234	580,219	609,540	0	133,593	0	0	0	4,801,279	3,915,184	886,095
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IVE 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	258,190	0	43,303	3,141		0	0	0	0	258,190	129,095	129,095
3-B RESIDENTIAL SERVICE - DEPENDENT	190,332	17,743	43,303	3,141		0	0	0	0	126,145	75,687	50,458
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	202,340	0	0	90		0	0	0	0	202,250	121,350	80,900
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0		0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0		0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	650,862	17,743	43,303	3,231	0	0	0	0	0	586,585	326,132	260,453
4 ADMINISTRATION	431,908	354		54,306		0	0	0	7,531	369,717	221,830	147,887
5 TOTAL REVENUES	17,170,937	271,615	1,463,084	1,170,447	234,987	133,593	26,428	0	7,531	13,863,252	10,970,372	2,892,880

CUMBERLAND 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	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
I-A ADOPTION SERVICE	214,404	80,550		9,504	0	0	304,458	324	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,622,048	0	0	0	2,622,048	0	290	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	175,501	0	0	0	175,501	0	18	0	0	0
I-D COUNSELING - DEPENDENT	0	0		0	338,202	0	338,202	0	48	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	404,987	0	404,987	0	126	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	188,638	0	188,638	0	25	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	222,553	0	222,553	0	26	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	749,970	278,643		0	0	0	1,028,613	2,930	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	1,165,525	0	1,165,525	0	339	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	79,271	0	79,271	0	301	0	0	0
I-M PROTECTIVE SERVICE - CHIL'D ABUSE	222,114	83,132		52,610	56,353	0	414,229	792	116	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	591,891	208,138		128,263	220,437	0	1,148,729	317	37	0	15,885	0
I-O SERVICE PLANNING	831,116	299,745		241,491	159,239	0	1,531,591	7,405	1,110	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	101,842	0	101,842	0	1,333	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	2,609,495	950,228	2,797,549	431,868	2,937,047	0	9,726,187			0	15,885	0
	Number of Children receiving only NON-PURCHASED IN-Home Services 11,768											
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	22,142	0	22,142	138	2	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	36,262	0	36,262	226	4	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	52,842	21,235	0	2,521	581,404	0	658,002	3,238	20	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	264	234,832	0	235,096	1,925	17	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	178,990	65,140	0	1,525	445,703	0	691,358	2,165	54	0	13,605	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	186,327	0	186,327	869	34	0	0	0
2-G FOSTER FAMILY - DEPENDENT	565,029	232,333	0	206,766	3,561,474	0	4,565,602	51,368	303	0	3,319	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	796,861	318,708	0	211,076	5,068,144	0	6,394,789	59,929	434	0	16,924	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	258,190	0	258,190	900	30	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	17,803	7,253	0	31	165,245	0	190,332	670	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/VFC)	0	0	0	691	201,649	0	202,340	939	8	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	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	17,803	7,253	0	722	625,084	0	650,862	2,509	42	0	0	0
ADMINISTRATION	94,766	32,057	0	305,085	0	0	431,908			0	0	0
TOTAL EXPENDITURES	3,518,925	1,308,246	2,797,549	948,751	8,630,275	0	17,203,746			0	32,809	0
	County Indirect Costs = \$ 284,986											

**CUMBERLAND 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	\$ 304,458	\$ 0	\$ 304,458
Adoption Assistance	2,622,048	0	2,622,048
Subsidized Permanent Legal Custodianship	175,501	0	175,501
Counseling	743,189	0	743,189
Day Care	0	0	0
Day Treatment	411,191	0	411,191
Homemaker Service	0	0	0
Intake and Referral	1,028,613	0	1,028,613
Life Skills	1,244,796	0	1,244,796
Protective Service - Child Abuse	414,229	0	414,229
Protective Service - General	1,148,729	0	1,148,729
Service Planning	1,531,591	0	1,531,591
Juvenile Act Proceedings	101,842	0	101,842
Alternative Treatment	58,404	0	58,404
Community Residential	893,098	0	893,098
Emergency Shelter	877,685	0	877,685
Foster Family	4,565,602	0	4,565,602
Supervised Independent Living	0	0	0
Juvenile Detention Service	258,190	0	258,190
Residential Service	392,672	0	392,672
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	431,908	0	431,908
Combined Total Expense	<u>17,203,746</u>	<u>0</u>	<u>17,203,746</u>
Less Non-reimbursables	<u>32,809</u>	<u>0</u>	<u>32,809</u>
Total Net Expense	<u>\$ 17,170,937</u>	<u>\$ 0</u>	<u>\$ 17,170,937</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 3,518,925	\$ 0	\$ 3,518,925
Employee Benefits	1,308,246	0	1,308,246
Subsidies	2,797,549	0	2,797,549
Operating	948,751	0	948,751
Purchased Services	8,630,275	0	8,630,275
Fixed Assets	0	0	0
Combined Total Expense	<u>17,203,746</u>	<u>0</u>	<u>17,203,746</u>
Less Non-reimbursables	<u>32,809</u>	<u>0</u>	<u>32,809</u>
Total Net Expense	<u>\$ 17,170,937</u>	<u>\$ 0</u>	<u>\$ 17,170,937</u>

SECTION 5

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – The Cumberland County Children and Youth Agency Should Develop and Implement Internal Control Policies and Procedures in Order to Reduce the Risk of Paying Overbillings or Fraudulent Billings by Contracted In-Home Purchased Service Providers

Condition: During the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years, the Cumberland County Children and Youth Agency (agency) paid contracted In-Home Purchased Service providers¹ (providers) a total of \$10,244,223 for services rendered directly to at-risk children and their families.²

We evaluated the agency's internal control procedures over its invoice review and approval process related to reducing the risk of paying overbillings or fraudulent billings included on invoices submitted by these providers for those services and not detecting any such overpayments. We judgmentally selected 6 providers that were utilized during the 2015-2016 fiscal year, and judgmentally selected 12 invoices totaling \$264,867 paid to those providers, and obtained the approved invoices corresponding to the \$264,867 expended.

The 6 providers were contracted as Fee-for-Service providers. The approved contracts for the Fee-for-Service providers include an agreed upon fee-for-service rate per unit (days/hours/session/evaluation), and costs invoiced by these types of providers are calculated by multiplying the contracted service rate by the number of units each respective Fee-for-Service provider listed on its submitted invoices. While the monthly invoices submitted by the Fee-For-Service providers included the names of the individuals who received the services, the agency did not provide any evidence that the validity of the number of units invoiced for each listed individual was substantiated.

Furthermore, regarding the remaining In-Home Purchased Services providers for whom we performed no testing procedures, agency management informed us that they did not require these providers to submit any documentation other than submitted invoices during the aforementioned fiscal years.

¹ Agency management stated that 50 providers were utilized during the 2012-2013, 2013-2014, 2014-2015, and 2015-2016 fiscal years. Due to the amount of time it would have taken, based on how agency records are maintained, we did not verify the accuracy of this number, which is included for contextual purposes only. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$10,601,329 during the noted engagement scope period.

² When evaluating the agency's internal control procedures over its invoice review and approval process, we excluded Juvenile Act Proceedings costs and/or Adoption Service costs totaling \$357,106 from the \$10,601,329 total the agency paid to contracted In-Home Purchased Service providers during our engagement scope period because, due to the nature of these costs, they are not subject to the same risks as costs invoiced by In-Home Purchased Service Providers rendering services directly to at-risk children and their families.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Criteria: 55 Pa. Code Chapter 3140. Planning and Financial Reimbursement Requirements for County Children and Youth Social Service Programs.

Section 3140.21. Reimbursement for Services. General. “(a) Under section 704.1 of the Human Services Code (62 P.S. § 704.1), the Department reimburses expenses incurred by the county for children and youth social services, including services to alleged and adjudicated dependent and delinquent children according to an approved county plan and budget estimate up to the amount of State funds allocated to the county under section 709.3 of the Human Services Code (62 P.S. § 709.3).”

- *Office of Children, Youth and Families (OCYF) Bulletin 3140-06-06, applicable for fiscal year ended 6/30/2011; Bulletin 3140-11-02, applicable for fiscal year ended 6/30/2012; Bulletin 3140-13-01, applicable for fiscal year ended 6/30/2013; Bulletin 3140-13-05, applicable for fiscal year ended 6/30/2014 : Act 148 Invoicing Procedures for County Child Social Services - Instructions for Completion of Expenditure Report.* This form is a report of the ACTUAL EXPENDITURES of the County Children and Youth Agency (CCYA).

In addition, 55 Pa. Code § 3170. Allowable Costs and Procedures for County Children and Youth.

- *Section 3170.2. Definitions.* Program funded agency – An agency whose total eligible expenditures are funded in a manner which is predetermined by the appropriate county authorities.
- *Section 3170.23(a). Purchase of Service.* Purchase of service funding may be by unit of service funding or by program funding.
- *Section 3170.85. Responsibility of the County.* “...the county executive officers shall be responsible for the effective execution of each purchase of service agreement...”
- *Section 3170.91. County Responsibility.* “The county is responsible for the general fiscal management of the county agency. This includes maintaining fiscal records of expenditures and revenues of the program, providing data for budgeting and expenditure reporting to the Department, monitoring the financial activities of the program, and other activities related to the fiscal operations of the program.”
- *Section 3170.92(b). Accountability for Expenditures for Clients. Records Maintenance.* “County agencies shall maintain sufficient and appropriate records and data to justify payment for expenses by the Department. The local authorities or contractors shall

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

maintain books, records, documents and other evidence and accounting procedures and practices, sufficient to reflect properly all direct and indirect costs of whatever nature claimed to have been incurred and anticipated to be incurred for funds supported by the Department and for which reimbursement is claimed...”

Cause: Agency management informed us that, during the fiscal years included in our engagement scope period, a fiscal clerk would compare the information on provider invoices against information on the agency staffing database and Child Accounting and Profile System to determine whether each child listed on the invoices was authorized for the services and whether the invoiced rates matched the providers' contracts. The Fiscal Officer also reviewed the provider invoices and payment vouchers for validity and accuracy, prior to approval. However, we concluded that those procedures were insufficient to provide reasonable assurance that the contracted services related to In-Home Purchased Service fees invoiced by the providers were actually provided on the dates, and for the number of units, for each individual listed on these providers' submitted invoices.

During 2017, the agency implemented fiscal-related monitoring policies and procedures for In-Home Purchased Service Providers in an effort to substantiate the validity of the number of units invoiced for individuals listed on these providers' submitted invoices.

Effect: The agency's failure to implement control procedures to obtain reasonable assurance that the contracted services related to the In-Home Purchased Service fees invoiced by these providers were actually provided on the dates, and for the number of units, for each individual listed on these providers' submitted invoices increases agency management's risks of:

- Failure to detect fraudulent or erroneous In-Home provider billings (invoices).
- Failure to prevent or detect improper payments for such invoices.
- Inappropriately billing the Commonwealth DHS for such improper payments.
- Receipt of Act 148 funds to which the agency may not be entitled.

Recommendation: We recommend that agency management implement internal control procedures to reduce its risk of paying for overbillings and fraudulent billings by In-Home Purchased Service providers. We further recommend that agency management ensure that such policies and procedures are adequate to obtain reasonable assurance that the services related to the fees invoiced by contracted In-Home Purchased Service providers were actually provided, and provided in adherence to executed contract terms.

Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

- Development and implementation of formal policies and procedures detailing the specific internal control procedures, including fiscal-related In-Home monitoring procedures, that must be performed, to reduce the agency’s risk of paying overbillings or fraudulent billings by In-Home Purchased Service providers. The implemented fiscal-related monitoring procedures must be sufficient to assess the validity of the number of units invoiced by Fee-for-Service providers.
- Performance of on-site monitoring visits of In-Home Purchased Services providers, as deemed necessary by agency management, to determine whether appropriate supporting documentation exists substantiating invoiced costs, including assessing the validity of the number of units invoiced by Fee-for-Service providers, and that related services were actually provided according to executed contract terms.
- Requiring In-Home Purchased Services providers, as deemed necessary by agency management, to submit substantiation evidencing that services related to invoiced In-Home Purchased Services costs were actually provided.³
- Ensuring that agency staff responsible for reviewing and approving submitted In-Home Purchased Services providers’ invoices for payment are made aware of the results of monitoring reviews of these providers and, for any such providers for which significant documentation deficiencies have been identified, the impact on the agency’s review and approval process for these providers.

We further recommend that the agency maintain sufficient evidence documenting the results of all fiscal-related monitoring procedures performed to determine whether the services for which In-Home Purchased Services providers were paid were actually provided, and provided in adherence to DHS regulations and executed contract terms and to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services Providers going undetected.

Agency Response: Cumberland County Children and Youth Services implemented an In-Home Service Provider Quality Assurance Monitoring policy in 2017. We believe our written procedures in this policy cover all the Auditor General’s recommendations as outlined in the current engagement finding.

Auditor’s Conclusion: We commend Cumberland County Children and Youth Services management on acknowledging the deficiencies that existed in the agency’s invoice review and approval process for In-Home Purchased Services providers during the fiscal years included in our engagement scope period, and their efforts to develop and implement formal, written fiscal-

³ For any Program-Funded providers, fiscal-related monitoring should include verification of the provider’s operating costs invoiced to the agency.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

related monitoring policy and procedures for these contracted In-Home Purchased Services providers. During our next audit of the agency, we will review the agency's updated policy and procedures to determine whether the agency implemented internal controls to reduce the risk of overbillings and fraudulent billings by contracted In-Home Purchased Services providers going undetected.

SECTION 6

CURRENT ENGAGEMENT OBSERVATION

CUMBERLAND 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 Law⁴ (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).⁵ 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.

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,⁶ 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 Cumberland County Children and Youth Agency provided in-home and placement services to 2,615 children residing within the County during the 2016-2017 fiscal year.

Furthermore, beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over the 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 DHS’ website, we found letters,

⁴ Please note that the CPSL was extensively amended in 2013, 2014, and 2015 with 24 pieces of legislation “[being] enacted, changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution and judicial handling of child abuse and neglect cases. The new laws will expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm> last accessed on September 2, 2016. Please note that although this particular DHS’ keepkidssafe.pa.gov link only refers to 23, instead of 24, pieces of legislation, we were able to confirm that the link should actually refer to 24 pieces of legislation, just as in the following DHS’ link: <http://keepkidssafe.pa.gov/index.htm>

⁵ 23 Pa.C.S. §§ 6344 and 6344.2.

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

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

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; identified regulatory violations, including CPSL adherence violations, were specified in the accompanying License Inspection Summaries. However, we are unable to attest to the timeliness of the completion of these annual inspections. Furthermore, we are also unable to attest to whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.

Finally, for contracted in-home preventative service providers, 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. However, it is DHS' position that while not all in-home service providers would meet the criteria requiring the conduct of criminal background checks and child abuse history clearances (certifications) for employees/volunteers, when they do, C&Y agencies are responsible for including provisions in their executed contracts with these providers and monitoring their providers' adherence to CPSL requirements.

However, in correspondence with management of C&Y agencies during the course of recently conducted audit engagements, we have found that the agency management staffs of some C&Y agencies are of the opinion that there is no need for C&Y agencies to monitor CPSL adherence of the employees/volunteers of these providers because they are now including the requirements for this monitoring in their executed contracts with these providers. Our interpretation of the CPSL is 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 "monitoring" their executed provider contracts rather than actually monitoring their providers' adherence to the CPSL background check requirements. While it is evident that neither the DHS nor some C&Y agencies are monitoring the CPSL adherence of their employees and volunteers of contracted in-home preventative service providers, this Department will continue to raise concerns about their interpretation of the CPSL and that this faulty interpretation may be putting the safety of these children at **great risk**.⁷

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.⁸ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a **greatly heightened** awareness about their employees' providers' and sub-recipients' arrest and conviction records, as well as child abuse

⁷ It should be noted that agency management of the Cumberland County Children and Youth Services Agency chose to include a response to this observation, as follows: "In regards to the current engagement observation, our agency reviews CPSL mandatory clearances as part of the site review with the In-Home providers, which was implemented in 2017." We did not perform procedures to evaluate the agency's performance of these procedures.

⁸ 23 Pa.C.S. § 6344.4.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

adjudications 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.

It is also important to note that DHS senior management staff provided a response to our concerns detailed above in a February 2018 letter , affirming their assertion that, because DHS has no contractual relationship with these providers in these circumstances, the ability and responsibility to monitor private providers' (which includes contracted in-home preventative service providers and their sub-recipients) to ensure adherence to the requirements of the CPSL falls to the C&Y agencies contracting with these providers, as does the responsibility to take appropriate action when they do not comply.

DHS senior management staff's response 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 and has reiterated this expectation during quarterly Pennsylvania Children and Youth Administrators (PCYA) meetings held between June 2016 and October 2017 and in general guidance regarding contract monitoring efforts included in OCYF Bulletins issued for the 2017-18 and 2018-19 fiscal years. DHS' response also 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.

Finally, DHS' response stated that DHS will address the adequacy of C&Y agencies' monitoring through the July 2019 version of the DHS Single Audit Supplement (SAS). DHS will develop and require through the SAS a schedule that captures the details of each C&Y agency's monitoring efforts, including a listing of these private providers, whether they were monitored, and whether there were any CPSL violations 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.

Auditor's Conclusion: We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified. 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.

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

The Honorable Teresa D. Miller
Acting Secretary
Department of Human Services

Ms. Cathy Utz
Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Gloria Gilligan
Bureau Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

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

Mr. Jim Flanagan
Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA
Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Cumberland County

Ms. Necole McElwee
Administrator
Cumberland County Children & Youth Agency

Ms. Lisa Reider
Financial Manager
Cumberland County Children & Youth Agency

Mr. Alfred Whitcomb
Controller
Cumberland County

Mr. Michael Burns, CPA
Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker
Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Melanie Retherford
Human Services Program Specialist Supervisor
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

Ms. Linda Swick
Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.