

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2010 to June 30, 2011

July 1, 2011 to June 30, 2012

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

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## Indiana County Children and Youth Agency

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January 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 Indiana County  
Indiana County Courthouse, Second Floor  
825 Philadelphia Street  
Indiana, PA 15701-3972

Dear Commissioners:

We have examined 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 Indiana County Children and Youth Agency, legally known as Indiana County Children and Youth Services, (agency) 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, 2010 to June 30, 2011, July 1, 2011 to June 30, 2012, July 1, 2012 to June 30, 2013, and July 1, 2013 to June 30, 2014 pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)). 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, 2011, June 30, 2012, June 30, 2013, and June 30, 2014.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance<sup>1</sup> 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 performed a review of the agency's internal controls over its invoice review and approval process for the 2010-2011 through the 2013-2014 fiscal years. We determined that agency staff responsible for reviewing and approving invoices submitted for payment did not perform procedures to obtain reasonable assurance that services corresponding to fees invoiced by In-Home Purchased Service providers were actually provided, and provided in adherence to executed key contract terms, before these invoices were approved for payment. Specifically, as detailed in the Finding in this report, for submitted In-Home Purchased Services invoices selected

for detailed review and the corresponding expenditures reported on the agency's submitted fiscal reports, the agency failed to provide supporting documentation evidencing that the services corresponding to the fees charged on the submitted invoices, and subsequently paid by the agency, were actually provided, and if provided, were provided in adherence to the requirements of the respective provider key contract terms.

Because of the significance of the matter described in the preceding paragraph, we were not able to obtain reasonable assurance that total expenditures of \$3,593,615 paid to In-Home Purchased Service providers and included in total Purchased Services expenditures of \$8,881,089 reported on the agency's CY-370 Expenditure Reports, and corresponding CY-383 Fee-For-Service Schedules, submitted to the DHS for the fiscal years ended 2011, 2012, 2013, and 2014, and included in the agency's respective general ledgers, were valid because the agency did not provide sufficient evidence that the corresponding services were actually provided or, if provided, that the services adhered to respective key executed contract provisions and DHS regulations. Therefore, while we achieved our objective of ascertaining and certifying the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2011, 2012, 2013, and 2014, we cannot attest that services corresponding to the \$3,593,615 expended by the agency (and which the Commonwealth participated in) for In-Home Purchased Services, were actually provided, or if provided, were provided in adherence to executed key contract provisions and DHS regulations because a high risk exists that overbillings and fraudulent billings could have occurred.

Despite the matter described in the third paragraph of the previous page, we did perform procedures using the documentation available to us, and the results of those procedures are described in the bulleted items below. However, these results may have been affected by the matter described in the third paragraph, and our assurance provided is limited by that matter.

The results of our procedures performed during this engagement were as follows:

- **For the 2010-2011 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 \$5,313 and increasing non-reimbursable expenditures by \$13,120. 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 state totaling \$3,304. The one adjustment is detailed in our amended fiscal reports for fiscal year 2010-2011, as included in Section 1 of this report.
- **For the 2011-2012 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. The adjustment in total impacted the agency's Final Net State Share increasing revenue by \$8,536. 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 \$6,829. The one adjustment is detailed in our amended fiscal reports for fiscal year 2011-2012, as included in Section 2 of this report.

- **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 Share, as detailed in our amended fiscal reports for fiscal year 2012-2013, included in Section 3 of this report.
- **For the 2013-2014 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. The one adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$1,630. 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 \$1,280. The one adjustment is detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 4 of this report.

We also identified the following area of non-compliance, as detailed in Section 5 of this report:

Finding No. 1– Indiana County Children and Youth Services Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided

Finally, we included the following current engagement observation, as detailed in Section 6 of this report:

Current Engagement 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 (CPSL)

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on December 14, 2017.

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 Indiana County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale  
Auditor General

December 28, 2017

### Endnote

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<sup>1</sup> 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 Indiana County Children and Youth Agency provided in-home and placement services to 1,255 children residing within the County during the 2014-2015 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 4<sup>th</sup> 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, 2010 to JUNE 30, 2011**



**INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	3,060,801
Supplemental Act 148			<u>0</u>
Total State Allocation			3,060,801
State Share (CY348) <sup>2</sup>	\$		2,711,057
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,711,057
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	2,711,057
Actual Act 148 Revenues Received <sup>4</sup>			<u>2,714,361</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(3,304)</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.

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INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
 AMENDED CY348  
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	25,959	0	4,381	0	0	0	0	0	21,578	21,578	0
02. 90% REIMBURSEMENT	88,369	0	14,128	0	0	0	0	0	74,241	66,817	7,424
03. 80% REIMBURSEMENT	4,300,108	120,913	742,651	155,732	64,746	139,678	0	0	3,076,388	2,461,110	615,278
04. 60% REIMBURSEMENT	261,176	42	46,141	0	0	0	0	2,600	212,393	127,435	84,958
05. 50% REIMBURSEMENT	69,587	907	446	0	0	0	0	0	68,234	34,117	34,117
06. TOTAL NET CHILD WELFARE EXPEND.	4,745,199	121,862	807,747	155,732	64,746	139,678	0	2,600	3,452,834	2,711,057	741,777

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

08. NON-REIMBURSABLE EXPENDITURES	13,348	0	0						13,348		13,348
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09. TOTAL EXPENDITURES	4,758,547	121,862	807,747	155,732	64,746	139,678	0	2,600	3,466,182	2,711,057	755,125
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10. IL Grant Funds Reported 0

11. TOTAL HSDF used for Child Welfare 0

12. TOTAL TITLE IV-D COLLECTIONS 66,357

13. TITLE IV-D Collections for IV-E Children 20,858

14. STATE ACT 148 - line 6 2,711,057

15. STATE ACT 148 ALLOCATION 3,060,801

16. ADJUSTED STATE SHARE (lower of 14 or 15) 2,711,057

INVOICE	
AMENDED STATE SHARE (ACT 148)	2,711,057
ACT 148 AMOUNT RECEIVED	2,714,361
ADJUSTMENT TO STATE SHARE	(3,304)

Subsidized Permanent Legal Custodianship	Number of Days	Number of Children
SPLC	5,301	21
Total Subsidies		
124,537		

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	25,959	0		4,381	0					21,578	21,578	0
1-B ADOPTION ASSISTANCE	319,466	0	136,182	1,066						182,218	145,774	36,444
1-C COUNSELING - DEPENDENT	66,861	0		5,156	1,039	0	0	0	0	60,666	48,553	12,133
1-D COUNSELING - DELINQUENT	2,135	0		0	0	0	0	0	0	2,135	1,708	427
1-E DAY CARE	5,233	0		0	0	0	0	0	0	5,233	4,186	1,047
1-F DAY TREATMENT - DEPENDENT	235,020	0		7,667	89,309	0	0	0	0	138,044	110,435	27,609
1-G DAY TREATMENT - DELINQUENT	19,382	0		0	4,067	0	0	0	0	15,315	12,252	3,063
1-H HOMEMAKER SERVICE	38,613	0		6,507	0	0	0	0	0	32,106	25,685	6,421
1-I INTAKE & REFERRAL	112,805	0		19,046	0	64,746	0	0	0	93,759	75,007	18,752
1-J LIFE SKILLS - DEPENDENT	422,850	0		10,942	61,317	64,746	0	0	0	285,845	228,676	57,169
1-K LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-L PROTECTIVE SERVICE - CHILD ABUSE	364,201	281		51,142	0	0	0	0	0	312,778	250,222	62,556
1-M PROTECTIVE SERVICE - GENERAL	989,816	792		165,789	0	0	0	0	0	823,235	658,588	164,647
1-N SERVICE PLANNING	244,247	0		41,170	0	0	0	0	0	203,077	162,462	40,615
1-O JUVENILE ACT PROCEEDINGS - DEPENDENT	34,342	0		0	0	0	0	0	0	34,342	17,171	17,171
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT	163	0		446	0	0	0	0	0	(283)	(142)	(141)
<b>SUBTOTAL IN-HOME</b>	<b>2,881,093</b>	<b>1,073</b>	<b>136,182</b>	<b>313,312</b>	<b>155,732</b>	<b>64,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,210,048</b>	<b>1,762,135</b>	<b>447,913</b>

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	5,259	806	0	890		0	0	0	0	3,563	2,850	713
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	100	(56)			0	0	0	0	(44)	(35)	(9)
2-C COMMUNITY RESIDENTIAL - DEPENDENT	430,358	38,205	86,956	12,175		0	0	0	0	293,022	234,418	58,604
2-D COMMUNITY RESIDENTIAL - DELINQUENT	77,023	4,384	(167)			0	0	0	0	72,806	58,245	14,561
2-E EMERGENCY SHELTER - DEPENDENT	83,276	0	9,657	4,471	0	0	0	0	0	69,148	62,233	6,915
2-F EMERGENCY SHELTER - DELINQUENT	5,093	0				0	0	0	0	5,093	4,584	509
2-G FOSTER FAMILY - DEPENDENT	966,839	76,345	111,371	86,815		0	139,678	0	0	552,630	442,104	110,526
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
<b>SUBTOTAL CBP</b>	<b>1,567,848</b>	<b>119,840</b>	<b>207,761</b>	<b>104,351</b>	<b>0</b>	<b>0</b>	<b>139,678</b>	<b>0</b>	<b>0</b>	<b>996,218</b>	<b>804,399</b>	<b>191,819</b>

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	35,082	907	0	1,411		0	0	0	0	34,175	17,088	17,087
3-B RESIDENTIAL SERVICE - DEPENDENT	9,680	0	0	0		0	0	0	0	8,269	4,961	3,308
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0	0	0		0	0	0	0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0		0	0	0	0	0	0	0
3-E YDC/YFC (NON-SECURE)-Institutional	0	0	0	0		0	0	0	0	0	0	0
3-F YDC SECURE	0	0	0	0		0	0	0	0	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>44,762</b>	<b>907</b>	<b>0</b>	<b>1,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,444</b>	<b>22,049</b>	<b>20,395</b>
<b>4 ADMINISTRATION</b>	<b>251,496</b>	<b>42</b>		<b>44,730</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>2,600</b>	<b>204,124</b>	<b>122,474</b>	<b>81,650</b>
<b>5 TOTAL REVENUES</b>	<b>4,745,199</b>	<b>121,862</b>	<b>343,943</b>	<b>463,804</b>	<b>155,732</b>	<b>64,746</b>	<b>139,678</b>	<b>0</b>	<b>2,600</b>	<b>3,452,834</b>	<b>2,711,057</b>	<b>741,777</b>



**INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 25,900	\$ 59	\$ 25,959
Adoption Assistance	319,466	0	319,466
Counseling	68,911	85	68,996
Day Care	5,233	0	5,233
Day Treatment	254,326	76	254,402
Homemaker Service	38,505	108	38,613
Intake and Referral	112,514	291	112,805
Life Skills	422,781	69	422,850
Protective Service - Child Abuse	363,774	427	364,201
Protective Service - General	987,646	2,398	990,044
Service Planning	243,550	697	244,247
Juvenile Act Proceedings	34,505	0	34,505
Alternative Treatment	5,259	0	5,259
Community Residential	510,359	(2,978)	507,381
Emergency Shelter	85,093	3,276	88,369
Foster Family	966,139	700	966,839
Supervised Independent Living	0	0	0
Juvenile Detention Service	35,082	0	35,082
Residential Service	9,658	22	9,680
Secure Residential Service (Except YDC)	0	0	0
YDC/YFC (Non-Secure) - Institutional	0	0	0
YDC Secure	0	0	0
Administration	<u>264,533</u>	<u>83</u>	<u>264,616</u>
Combined Total Expense	4,753,234	5,313	4,758,547
Less Non-reimbursables	<u>228</u>	<u>13,120</u>	<u>13,348</u>
Total Net Expense	<u>\$ 4,753,006</u>	<u>\$ (7,807)</u>	<u>\$ 4,745,199</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,306,440	\$ 6,362	\$ 1,312,802
Employee Benefits	715,644	(1,557)	714,087
Subsidies	444,003	0	444,003
Operating	437,485	327	437,812
Purchased Services	1,797,733	181	1,797,914
Fixed Assets	<u>51,929</u>	<u>0</u>	<u>51,929</u>
Combined Total Expense	4,753,234	5,313	4,758,547
Less Non-reimbursables	<u>228</u>	<u>13,120</u>	<u>13,348</u>
Total Net Expense	<u>\$ 4,753,006</u>	<u>\$ (7,807)</u>	<u>\$ 4,745,199</u>

**INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2010 TO JUNE 30, 2011  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY370	1-A	1	1	Adoption Service-Wages & Salaries	\$ 11,391	\$ 74	\$ 11,465
	1-C	1		Counseling Dependent-Wages & Salaries	\$ 18,994	\$ 108	\$ 19,102
	1-F	1		Day Treatment-Dependent-Wages & Salaries	\$ 25,983	\$ 95	\$ 26,078
	1-H	1		Homemaker Service-Wages & Salaries	\$ 24,486	\$ 137	\$ 24,623
	1-I	1		Intake Referral-Wages & Salaries	\$ 61,577	\$ 405	\$ 61,982
	1-J	1		Life Skills-Dependent-Wages & Salaries	\$ 37,071	\$ 87	\$ 37,158
	1-L	1		Protective Service-Child Abuse-Wages & Salaries	\$ 167,829	\$ 729	\$ 168,558
	1-M	1		Protective Service-General-Wages & Salaries	\$ 579,696	\$ 3,103	\$ 582,799
	1-N	1		Service Planning-Wages & Salaries	\$ 151,376	\$ 883	\$ 152,259
	2-C	1		Community Residential-Dependent-Wages & Salaries	\$ 40,075	\$ 114	\$ 40,189
	2-E	1		Emergency Shelter-Dependent-Wages & Salaries	\$ 14,408	\$ 31	\$ 14,439
	2-G	1		Foster Family-Dependent-Wages & Salaries	\$ 105,084	\$ 547	\$ 105,631
	3-B	1		Residential Service-Dependent-Wages & Salaries	\$ 4,681	\$ 27	\$ 4,708
	4	1		Administration-Wages & Salaries	\$ 60,894	\$ 22	\$ 60,916
	1-A	2		Adoption Service-Employee Benefits	\$ 5,963	\$ (15)	\$ 5,948
	1-C	2		Counseling Dependent-Employee Benefits	\$ 9,837	\$ (23)	\$ 9,814
	1-F	2		Day Treatment-Dependent-Employee Benefits	\$ 14,697	\$ (19)	\$ 14,678
	1-H	2		Homemaker Service-Employee Benefits	\$ 12,322	\$ (29)	\$ 12,293
	1-I	2		Intake Referral-Employee Benefits	\$ 36,827	\$ (114)	\$ 36,713
	1-J	2		Life Skills-Dependent-Employee Benefits	\$ 20,355	\$ (18)	\$ 20,337
	1-L	2		Protective Service-Child Abuse-Employee Benefits	\$ 97,639	\$ (302)	\$ 97,337
	1-M	2		Protective Service-General-Employee Benefits	\$ 312,605	\$ (705)	\$ 311,900
	1-N	2		Service Planning-Employee Benefits	\$ 77,886	\$ (186)	\$ 77,700
	2-C	2		Community Residential-Dependent-Employee Benefits	\$ 22,540	\$ (22)	\$ 22,518
	2-E	2		Emergency Shelter-Dependent-Employee Benefits	\$ 7,907	\$ (6)	\$ 7,901
	2-G	2		Foster Family-Dependent-Employee Benefits	\$ 56,654	\$ (109)	\$ 56,545
	3-B	2		Residential Service-Dependent-Employee Benefits	\$ 2,346	\$ (5)	\$ 2,341
	4	2		Administration-Employee Benefits	\$ 36,471	\$ (4)	\$ 36,467
	2-G	4		Foster Family-Dependent-Operating	\$ 96,138	\$ 262	\$ 96,400
	4	4		Administration-Operating	\$ 163,112	\$ 65	\$ 163,177
	2-C	5		Community Residential-Dependent-Purchased Services	\$ 358,255	\$ (3,070)	\$ 355,185
	2-E	5		Emergency Shelter-Dependent-Purchased Services	\$ 51,255	\$ 3,251	\$ 54,506
						\$ 5,313	
				To increase Expenditures by \$5,313 to reconcile to the agency's final ledger. Wages and Salaries increased by \$6,362, Employee Benefits decreased by \$1,557. Operating increased by \$327 and Purchased Services increased by \$181.00			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY370	4	10	2	Administration-Non-Reimbursable Non PS/Sub.	\$ -	\$ 13,120	\$ 13,120
				To increase Non-Reimbursable Expenditures within the Administration Cost Center by \$13,052 to reflect the indirect costs that exceeded the 2 percent cost limitation.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2011 to JUNE 30, 2012**

**INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>	\$	2,779,057
Supplemental Act 148		<u>335,889</u>
Total State Allocation		3,114,946
State Share (CY348) <sup>2</sup>	\$	3,108,117
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,108,117
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	3,108,117
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,114,946</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u><u>(6,829)</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.

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INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
 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	30,696	0	4,651	0	0	0	0	0	26,045	26,045	0
02. 90% REIMBURSEMENT	125,182	211	26,819	0	0	0	0	0	98,152	88,337	9,815
03. 80% REIMBURSEMENT	4,824,196	161,064	769,309	160,181	64,746	139,678	0	0	3,529,218	2,823,373	705,845
04. 60% REIMBURSEMENT	267,361	211	39,691	0	0	0	0	4,161	223,298	133,979	89,319
05. 50% REIMBURSEMENT	72,830	0	65	0	0	0	0	0	72,765	36,383	36,382
06. TOTAL NET CHILD WELFARE EXPEND.	5,320,265	161,486	840,535	160,181	64,746	139,678	0	4,161	3,949,478	3,108,117	841,361

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	891	0							891		891

09. TOTAL EXPENDITURES	5,321,156	161,486	840,535	160,181	64,746	139,678	0	4,161	3,950,369	3,108,117	842,252
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10. TOTAL TITLE IV-D COLLECTIONS	95,882										
11. TITLE IV-D Collections for IV-E Children	26,725										
12. STATE ACT 148 - line 6	3,108,117										
13. STATE ACT 148 ALLOCATION	3,114,946										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,108,117										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,108,117										
ACT 148 AMOUNT RECEIVED	3,114,946										
ADJUSTMENT TO STATE SHARE	(6,829)										

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED CY370A  
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	OTHER FUNDING	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	30,696	0		4,651	0					26,045	26,045	0
1-B ADOPTION ASSISTANCE	352,276	0	141,714	2,376						208,186	166,549	41,637
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	159,792	5,213	31,420	1						123,158	98,526	24,632
1-D COUNSELING - DEPENDENT	72,652	0		6,704	0					65,948	52,758	13,190
1-E COUNSELING - DELINQUENT	1,128	0		0	0					1,128	902	226
1-F DAY CARE	3,476	0		0	0					3,476	2,781	695
1-G DAY TREATMENT - DEPENDENT	191,049	0		7,640	73,082	0				110,327	88,262	22,065
1-H DAY TREATMENT - DELINQUENT	38,003	0		0	4,312	0				33,491	26,793	6,698
1-I HOMEMAKER SERVICE	14,959	0		2,266	0					12,693	10,154	2,539
1-J INTAKE & REFERRAL	118,627	0		17,971	0					100,656	80,525	20,131
1-K LIFE SKILLS - DEPENDENT	632,259	0		5,934	82,587	64,746	0			478,992	383,194	95,798
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	400,839	0		50,811	0					350,028	280,022	70,006
1-N PROTECTIVE SERVICE - GENERAL	862,345	624		130,016	0					731,705	585,364	146,341
1-O SERVICE PLANNING	263,436	0		39,898	0					223,538	178,830	44,708
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	49,222	0		65	0					49,157	24,579	24,578
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0					0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	3,190,759	5,837	173,134	268,333	160,181	64,746	0	0	0	2,518,528	2,005,284	513,244
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	5,839	0		885						4,954	3,963	991
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0						0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	677,555	45,343	101,977	15,433						514,802	411,842	102,960
2-D COMMUNITY RESIDENTIAL - DELINQUENT	105,408	24,390		0						81,018	64,814	16,204
2-E EMERGENCY SHELTER - DEPENDENT	119,268	211	18,953	7,866	0					92,238	83,014	9,224
2-F EMERGENCY SHELTER - DELINQUENT	5,914	0		0	0					5,914	5,323	591
2-G FOSTER FAMILY - DEPENDENT	924,553	85,494	109,438	104,825						485,118	388,094	97,024
2-H FOSTER FAMILY - DELINQUENT	0	0		0						0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		0						0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0						0	0	0
2-K <b>SUBTOTAL CBP</b>	1,838,537	155,438	230,368	129,009	0	0	139,678	0	0	1,184,044	957,050	226,994
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	23,608	0		2,446						23,608	11,804	11,804
3-B RESIDENTIAL SERVICE - DEPENDENT	21,807	0		0						19,361	11,617	7,744
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0		0						0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0		0						0	0	0
3-E YDC SECURE	0	0		0						0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	45,415	0	0	2,446	0	0	0	0	0	42,969	23,421	19,548
<b>ADMINISTRATION</b>	245,554	211		37,245		0	0		4,161	203,937	122,362	81,575
<b>TOTAL REVENUES</b>	5,320,265	161,486	403,502	437,033	160,181	64,746	139,678	0	4,161	3,949,478	3,108,117	841,361

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
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	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
<b>IN-HOME</b>												
I-A ADOPTION SERVICE	16,709	8,993		4,800	0	194	30,696	28	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	352,276	0	0	0	352,276	0	60	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	159,760	32	0	0	159,792	0	23	0	0	0
I-D COUNSELING - DEPENDENT	27,289	14,356		2,498	28,387	122	72,652	553	26	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	1,128	0	1,128	0	1	0	0	0
I-F DAY CARE	0	0		0	3,476	0	3,476	7	1	0	0	0
I-G DAY TREATMENT - DEPENDENT	24,161	13,847		12,319	140,573	149	191,049	24	24	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	38,003	0	38,003	0	5	0	0	0
I-I HOME/MAKER SERVICE	9,340	4,893		693	0	33	14,959	23	0	0	0	0
I-J INTAKE & REFERRAL	67,833	38,221		11,999	0	574	118,627	604	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	23,495	12,649		2,894	593,087	134	632,259	136	140	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	195,579	108,921		29,725	65,332	1,282	400,839	237	232	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	517,978	280,160		58,185	2,442	3,766	862,531	1,092	36	186	0	0
I-O SERVICE PLANNING	160,865	85,289		16,487	0	795	263,436	497	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				850	48,372		49,222	0	77	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R <b>SUBTOTAL IN-HOME</b>	1,043,249	567,329	512,036	140,482	920,800	7,049	3,190,945		186			154
Number of Children receiving only NON-PURCHASED IN-Home Services												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	3,529	1,902	0	390	0	18	5,839	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	55,085	31,962	0	16,723	573,337	448	677,555	4,363	24	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	105,408	0	105,408	580	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	25,802	14,957	0	11,028	67,281	200	119,268	1,062	50	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	5,914	0	5,914	37	4	0	0	0
2-G FOSTER FAMILY - DEPENDENT	129,428	71,448	0	97,282	624,413	2,687	925,258	15,378	79	0	705	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 <b>SUBTOTAL CBP</b>	213,844	120,269	0	125,423	1,376,353	3,353	1,839,242	21,420	161	0	705	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	33	23,575	0	23,608	115	15	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	9,553	5,014	0	1,813	5,400	27	21,807	108	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	0	0	0	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 <b>SUBTOTAL INSTITUTIONAL</b>	9,553	5,014	0	1,846	28,975	27	45,415	223	16	0	0	0
<b>ADMINISTRATION</b>	66,566	40,754	0	137,264	0	990	245,554					0
<b>TOTAL EXPENDITURES</b>	1,333,212	733,346	512,036	405,015	2,326,128	11,419	5,321,156		186		705	0
County Indirect Costs = \$ 103,224												

**INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 30,696	\$ 0	\$ 30,696
Adoption Assistance	352,276	0	352,276
Subsidized Permanent Legal Custodianship	159,792	0	159,792
Counseling	73,780	0	73,780
Day Care	3,476	0	3,476
Day Treatment	229,052	0	229,052
Homemaker Service	14,959	0	14,959
Intake and Referral	118,627	0	118,627
Life Skills	632,259	0	632,259
Protective Service - Child Abuse	400,839	0	400,839
Protective Service - General	862,531	0	862,531
Service Planning	263,436	0	263,436
Juvenile Act Proceedings	49,222	0	49,222
Alternative Treatment	5,839	0	5,839
Community Residential	782,963	0	782,963
Emergency Shelter	125,182	0	125,182
Foster Family	925,258	0	925,258
Supervised Independent Living	0	0	0
Juvenile Detention Service	23,608	0	23,608
Residential Service	21,807	0	21,807
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	245,554	0	245,554
Combined Total Expense	<u>5,321,156</u>	<u>0</u>	<u>5,321,156</u>
Less Non-reimbursables	<u>891</u>	<u>0</u>	<u>891</u>
Total Net Expense	<u>\$ 5,320,265</u>	<u>\$ 0</u>	<u>\$ 5,320,265</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,333,212	\$ 0	\$ 1,333,212
Employee Benefits	733,346	0	733,346
Subsidies	512,036	0	512,036
Operating	405,015	0	405,015
Purchased Services	2,326,128	0	2,326,128
Fixed Assets	11,419	0	11,419
Combined Total Expense	<u>5,321,156</u>	<u>0</u>	<u>5,321,156</u>
Less Non-reimbursables	<u>891</u>	<u>0</u>	<u>891</u>
Total Net Expense	<u>\$ 5,320,265</u>	<u>\$ 0</u>	<u>\$ 5,320,265</u>

**INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2011 TO JUNE 30, 2012  
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY370-A Adjustment			
CY-370A	1-C	2	1	Subsidized Permanent Legal Custodianship-Program Income	\$ 4,937	\$ 276	\$ 5,213
	1-N	2		Protective Service - General-Program Income	\$ 591	\$ 33	\$ 624
	2-C	2		Community Residential - Dependent-Program Income	\$ 42,946	\$ 2,397	\$ 45,343
	2-D	2		Community Residential - Delinquent-Program Income	\$ 23,101	\$ 1,289	\$ 24,390
	2-E	2		Emergency Shelter - Dependent-Program Income	\$ 200	\$ 11	\$ 211
	2-G	2		Foster Family - Dependent-Program Income	\$ 80,975	\$ 4,519	\$ 85,494
	4	2		Administration-Program Income	\$ 200	\$ 11	\$ 211
				Total Adjustment		<u>\$ 8,536</u>	
				To increase Program Income by \$8,536 to properly report the total amount received and reconcile to the agency's final revenue ledger.			
				Title 55 PA Code, Chapter 3170 .95(a)(b)			

# **SECTION 3**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2012 to JUNE 30, 2013**

**INDIANA 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 <sup>1</sup>	\$	3,050,040
Supplemental Act 148		<u>31,095</u>
Total State Allocation		3,081,135
State Share (CY348) <sup>2</sup>	\$	3,081,135
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,081,135
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>	\$	3,081,135
Actual Act 148 Revenues Received <sup>4</sup>		<u>3,081,135</u>
Net Amount Due County/(State) <sup>5</sup>	\$	<u>0</u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.

INDIANA 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	40,177	0	6,248	0	0	0	0	0	33,929	33,929	0
02. 90% REIMBURSEMENT	107,191	0	21,190	0	0	0	0	0	86,001	77,401	8,600
03. 80% REIMBURSEMENT	4,750,995	138,821	767,113	160,181	64,746	139,678	0	0	3,480,456	2,784,365	696,091
04. 60% REIMBURSEMENT	282,507	2,685	43,330	0	0	0	0	4,540	231,952	139,171	92,781
05. 50% REIMBURSEMENT	93,535	999	0	0	0	0	0	0	92,536	46,269	46,267
06. TOTAL NET CHILD WELFARE EXPEND.	5,274,405	142,505	837,881	160,181	64,746	139,678	0	4,540	3,924,874	3,081,135	843,739

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

08. NON-REIMBURSABLE EXPENDITURES	288	0							288		288
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09. TOTAL EXPENDITURES	5,274,693	142,505	837,881	160,181	64,746	139,678	0	4,540	3,925,162	3,081,135	844,027
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10. TOTAL TITLE IV-D COLLECTIONS 112,290

11. TITLE IV-D Collections for IV-E Children 41,807

12. STATE ACT 148 - line 6 3,081,135

13. STATE ACT 148 ALLOCATION 3,081,135

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,081,135

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,081,135										
ACT 148 AMOUNT RECEIVED	3,081,135										
ADJUSTMENT TO STATE SHARE	0										



INDIANA 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
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	40,177	0		6,248	0		0	0	0	33,929	33,929	0
1-B ADOPTION ASSISTANCE	389,469	0	160,604	1,395			0	0	0	227,470	181,976	45,494
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	180,969	0	46,047	0			0	0	0	134,922	107,938	26,984
1-D COUNSELING - DEPENDENT	82,335	0		8,479	493	0	0	0	0	73,363	58,690	14,673
1-E COUNSELING - DELINQUENT	1,993	0		0	0	0	0	0	0	1,993	1,594	399
1-F DAY CARE	9,320	0		0	0	0	0	0	0	9,320	7,456	1,864
1-G DAY TREATMENT - DEPENDENT	196,327	0		7,253	77,608	0	0	0	0	111,466	89,173	22,293
1-H DAY TREATMENT - DELINQUENT	19,828	0		0	3,876	0	0	0	0	15,952	12,762	3,190
1-I HOMEMAKER SERVICE	6,677	0		1,037	0	0	0	0	0	5,640	4,512	1,128
1-J INTAKE & REFERRAL	182,181	0		28,342	0	0	0	0	0	153,839	123,071	30,768
1-K LIFE SKILLS - DEPENDENT	698,400	0		11,735	78,192	64,746	0	0	0	543,727	434,982	108,745
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	329,848	100		42,444	0	0	0	0	0	287,304	229,843	57,461
1-N PROTECTIVE SERVICE - GENERAL	814,813	198		126,299	12	0	0	0	0	688,304	550,643	137,661
1-O SERVICE PLANNING	257,734	0		40,125	0	0	0	0	0	217,609	174,087	43,522
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	41,975	0		0	0	0	0	0	0	41,975	20,988	20,987
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,252,046	298	206,651	273,357	160,181	64,746	0	0	0	2,546,813	2,031,644	515,169
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	1,495	0		232			0	0	0	1,263	1,010	253
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	514,294	42,422	51,280	11,890			0	0	0	408,702	326,962	81,740
2-D COMMUNITY RESIDENTIAL - DELINQUENT	93,008	8,522	0	0			0	0	0	84,486	67,589	16,897
2-E EMERGENCY SHELTER - DEPENDENT	106,504	0	16,839	4,351	0	0	0	0	0	85,314	76,783	8,531
2-F EMERGENCY SHELTER - DELINQUENT	687	0	0	0	0	0	0	0	0	687	618	69
2-G FOSTER FAMILY - DEPENDENT	972,304	87,579	139,022	90,929			139,678	0	0	515,096	412,077	103,019
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-K SUBTOTAL CBP	1,688,292	138,523	207,141	107,402	0	0	139,678	0	0	1,095,548	885,039	210,509
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	51,560	999						0	0	50,561	25,281	25,280
3-B RESIDENTIAL SERVICE - DEPENDENT	11,849	2,637	0	1,697			0	0	0	7,515	4,509	3,006
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	2,915	0	0	0			0	0	0	2,915	1,749	1,166
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC SECURE	0	0						0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	66,324	3,636	0	1,697	0	0	0	0	0	60,991	31,539	29,452
<b>4 ADMINISTRATION</b>	267,743	48		41,633			0	0	4,540	221,522	132,913	88,609
<b>5 TOTAL REVENUES</b>	5,274,405	142,505	413,792	424,089	160,181	64,746	139,678	0	4,540	3,924,874	3,081,135	843,739

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013  
AMENDED CY370  
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										TOTAL EXPENDITURES (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
	1	2	3	4	5	6	7	8	9	10					
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable			
<b>IN-HOME</b>															
I-A ADOPTION SERVICE	20,332	10,873		8,954	0	18	40,177	25	0	0	0	0			
I-B ADOPTION ASSISTANCE	0	0	389,469	0	0	0	389,469	0	67	0	0	0			
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	180,969	0	0	0	180,969	0	24	0	0	0			
I-D COUNSELING - DEPENDENT	33,794	17,921		2,740	27,867	13	82,335	342	29	0	0	0			
I-E COUNSELING - DELINQUENT	0	0			1,993	0	1,993	0	2	0	0	0			
I-F DAY CARE	0	0			9,320	0	9,320	4	4	0	0	0			
I-G DAY TREATMENT - DEPENDENT	22,687	12,246		11,660	149,724	10	196,327	23	23	0	0	0			
I-H DAY TREATMENT - DELINQUENT	0	0			19,828	0	19,828	0	3	0	0	0			
I-I HOMEMAKER SERVICE	4,134	2,116		426	0	1	6,677	51	0	0	0	0			
I-J INTAKE & REFERRAL	103,893	62,651		15,594	0	43	182,181	91	0	0	0	0			
I-K LIFE SKILLS - DEPENDENT	46,455	24,372		4,496	623,062	15	698,400	128	151	0	0	0			
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0			
I-M PROTECTIVE SERVICE - CHILD ABUSE	160,772	92,523		19,341	57,137	75	329,848	260	269	0	0	0			
I-N PROTECTIVE SERVICE - GENERAL	488,093	270,454		54,563	1,890	209	815,009	1,017	51	196	0	0			
I-O SERVICE PLANNING	160,754	84,349		12,581	0	50	257,734	461	0	0	0	0			
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					41,975	0	41,975	0	85	0	0	0			
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0	0	0	0	0	0	0	0			
I-R <b>SUBTOTAL IN-HOME</b>	1,040,914	577,505	570,438	130,155	932,796	434	3,252,242			196	0	0			
	Number of Children receiving only NON-PURCHASED IN-Home Services										988				
<b>COMMUNITY BASED PLACEMENT</b>															
2-A ALTERNATIVE TREATMENT - DEPENDENT	912	492	0	91	0	0	1,495	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	42,318	23,116	0	13,085	435,746	29	514,294	3,114	27	0	0	0			
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	101	92,907	0	93,008	650	3	0	0	0			
2-E EMERGENCY SHELTER - DEPENDENT	12,710	7,595	0	8,502	77,684	13	106,504	989	42	0	0	0			
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	42	645	0	687	3	1	0	0	0			
2-G FOSTER FAMILY - DEPENDENT	144,442	79,120	0	104,185	644,557	92	972,396	17,931	81	0	92	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 <b>SUBTOTAL CBP</b>	200,382	110,323	0	126,006	1,251,539	134	1,688,384	22,687	154	0	92	0			
	Number of Children at IMMEDIATE RISK										238				
<b>INSTITUTIONAL PLACEMENT</b>															
3-A JUVENILE DETENTION SERVICE	0	0	0	2,960	48,600	0	51,560	216	18	0	0	0			
3-B RESIDENTIAL SERVICE - DEPENDENT	6,307	3,233	0	1,358	950	1	11,849	19	1	0	0	0			
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	2,915	0	2,915	14	1	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 <b>SUBTOTAL INSTITUTIONAL</b>	6,307	3,233	0	4,318	52,465	1	66,324	249	20	0	0	0			
<b>4 ADMINISTRATION</b>	74,202	43,388	0	150,082	0	71	267,743			0	0	0			
<b>5 TOTAL EXPENDITURES</b>	1,321,805	734,449	570,438	410,561	2,236,800	640	5,274,693			196	92	0			
	County Indirect Costs = \$										114,671				

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 40,177	\$ 0	\$ 40,177
Adoption Assistance	389,469	0	389,469
Subsidized Permanent Legal Custodianship	180,969	0	180,969
Counseling	84,328	0	84,328
Day Care	9,320	0	9,320
Day Treatment	216,155	0	216,155
Homemaker Service	6,677	0	6,677
Intake and Referral	182,181	0	182,181
Life Skills	698,400	0	698,400
Protective Service - Child Abuse	329,848	0	329,848
Protective Service - General	815,009	0	815,009
Service Planning	257,734	0	257,734
Juvenile Act Proceedings	41,975	0	41,975
Alternative Treatment	1,495	0	1,495
Community Residential	607,302	0	607,302
Emergency Shelter	107,191	0	107,191
Foster Family	972,396	0	972,396
Supervised Independent Living	0	0	0
Juvenile Detention Service	51,560	0	51,560
Residential Service	14,764	0	14,764
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>267,743</u>	<u>0</u>	<u>267,743</u>
Combined Total Expense	<u>5,274,693</u>	<u>0</u>	<u>5,274,693</u>
Less Non-reimbursables	<u>288</u>	<u>0</u>	<u>288</u>
Total Net Expense	<u>\$ 5,274,405</u>	<u>\$ 0</u>	<u>\$ 5,274,405</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,321,805	\$ 0	\$ 1,321,805
Employee Benefits	734,449	0	734,449
Subsidies	570,438	0	570,438
Operating	410,561	0	410,561
Purchased Services	2,236,800	0	2,236,800
Fixed Assets	<u>640</u>	<u>0</u>	<u>640</u>
Combined Total Expense	<u>5,274,693</u>	<u>0</u>	<u>5,274,693</u>
Less Non-reimbursables	<u>288</u>	<u>0</u>	<u>288</u>
Total Net Expense	<u>\$ 5,274,405</u>	<u>\$ 0</u>	<u>\$ 5,274,405</u>

# **SECTION 4**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2013 to JUNE 30, 2014**

**INDIANA 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 <sup>1</sup>		\$	3,765,186
Supplemental Act 148			<u>0</u>
Total State Allocation			3,765,186
State Share (CY348) <sup>2</sup>	\$		3,357,502
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,357,502
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,357,502
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,356,222</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>1,280</u></u>

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

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

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

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the county received.

<sup>5</sup> 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.

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**INDIANA 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 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
<b>NET CHILD WELFARE EXPENDITURES</b>											
01. 100% REIMBURSEMENT	16,062	0	2,580	0	0	0	0	0	13,482	13,482	0
02. 90% REIMBURSEMENT	105,507	963	14,786	0	0	0	0	0	89,758	80,782	8,976
03. 80% REIMBURSEMENT	5,285,380	160,485	890,207	160,181	64,746	131,537	0	0	3,878,224	3,102,580	775,644
04. 60% REIMBURSEMENT	238,040	620	38,073	0	0	0	0	3,687	195,660	117,396	78,264
05. 50% REIMBURSEMENT	87,356	834	0	0	0	0	0	0	86,522	43,262	43,260
<b>06. TOTAL NET CHILD WELFARE EXPEND.</b>	<b>5,732,345</b>	<b>162,902</b>	<b>945,646</b>	<b>160,181</b>	<b>64,746</b>	<b>131,537</b>	<b>0</b>	<b>3,687</b>	<b>4,263,646</b>	<b>3,357,502</b>	<b>906,144</b>

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

08. NON-REIMBURSABLE EXPENDITURES	1,528	0							1,528		1,528
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09. TOTAL EXPENDITURES	5,733,873	162,902	945,646	160,181	64,746	131,537	0	3,687	4,265,174	3,357,502	907,672
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10. TOTAL TITLE IV-D COLLECTIONS 100,847

11. TITLE IV-D Collections for IV-E Children 35,936

12. STATE ACT 148 - line 6 3,357,502

13. STATE ACT 148 ALLOCATION 3,765,186

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,357,502

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,357,502
ACT 148 AMOUNT RECEIVED	3,356,222
ADJUSTMENT TO STATE SHARE	1,280

INDIANA 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
	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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	16,062	0		2,580	0		0	0	0	13,482	13,482	0
1-B ADOPTION ASSISTANCE	501,748	0	203,709	4,556					0	293,483	234,786	58,697
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	198,226	0	49,336						0	148,890	119,112	29,778
1-D COUNSELING - DEPENDENT	69,368	0		4,191	916				0	64,261	51,409	12,852
1-E COUNSELING - DELINQUENT	645	0							0	645	516	129
1-F DAY CARE	14,599	0							0	14,599	11,679	2,920
1-G DAY TREATMENT - DEPENDENT	252,739	0		6,494	95,612				0	150,633	120,506	30,127
1-H DAY TREATMENT - DELINQUENT	826	0			826				0	0	0	0
1-I HOMEMAKER SERVICE	9,843	0		1,583					0	8,260	6,608	1,652
1-J INTAKE & REFERRAL	113,801	0		18,244					0	95,557	76,446	19,111
1-K LIFE SKILLS - DEPENDENT	703,910	0		12,272	62,827	64,746			0	564,065	451,252	112,813
1-L LIFE SKILLS - DELINQUENT	10,667	0							0	10,667	8,534	2,133
1-M PROTECTIVE SERVICE - CHILD ABUSE	328,988	0		42,667					0	286,321	229,057	57,264
1-N PROTECTIVE SERVICE - GENERAL	946,245	271		148,773					0	797,201	637,761	159,440
1-O SERVICE PLANNING	249,972	0		40,170					0	209,802	167,842	41,960
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	56,285	0							0	56,285	28,143	28,142
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0							0	0	0	0
1-R SUBTOTAL IN-HOME	3,473,924	271	253,045	281,530	160,181	64,746	0	0	0	2,714,151	2,157,133	557,018

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	3,407	0		548					0	2,859	2,287	572
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0							0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	784,369	23,531	95,892	19,620					0	645,326	516,261	129,065
2-D COMMUNITY RESIDENTIAL - DELINQUENT	102,177	8,333							0	93,844	75,075	18,769
2-E EMERGENCY SHELTER - DEPENDENT	104,050	963	5,655	9,131					0	88,301	79,471	8,830
2-F EMERGENCY SHELTER - DELINQUENT	1,457	0							0	1,457	1,311	146
2-G FOSTER FAMILY - DEPENDENT	978,743	125,395	124,805	117,347			131,537	0	0	479,659	383,727	95,932
2-H FOSTER FAMILY - DELINQUENT	14,862	2,955							0	11,907	9,526	2,381
2-I SUP. INDEPENDENT LIVING - DEPENDENT	245	0							0	245	196	49
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0							0	0	0	0
2-K SUBTOTAL CBP	1,989,310	161,177	226,352	146,646	0	0	131,537	0	0	1,323,598	1,067,854	255,744

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	31,071	834							0	30,237	15,119	15,118
3-B RESIDENTIAL SERVICE - DEPENDENT	3,809	620		560					0	2,629	1,577	1,052
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	0	0							0	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	34,880	1,454	0	560	0	0	0	0	0	32,866	16,696	16,170

<b>4 ADMINISTRATION</b>	234,251	0		37,513					0	193,031	115,819	77,212
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<b>5 TOTAL REVENUES</b>	5,732,345	162,902	479,397	466,249	160,181	64,746	131,537	0	3,687	4,263,646	3,357,502	906,144
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INDIANA 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	9,054	4,656		2,317	0	35	16,062	29	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	501,748	0	0	0	501,748	0	79	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	198,226	0	0	0	198,226	0	25	0	0	0
1-D COUNSELING - DEPENDENT	16,534	8,146		1,355	43,305	28	69,368	287	43	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	645	1	0	0	0	0
1-F DAY CARE	0	0		0	14,599	0	14,599	4	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	18,073	9,779		12,525	212,320	42	252,739	29	29	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	826	0	1	0	0	0
1-I HOMEMAKER SERVICE	6,314	3,152		368	0	9	9,843	41	0	0	0	0
1-J INTAKE & REFERRAL	67,383	37,452		8,782	0	184	113,801	149	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	46,843	23,868		5,553	627,529	117	703,910	126	153	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	10,667	0	10,667	0	4	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	160,543	86,312		24,149	57,136	848	328,988	208	219	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	556,900	289,041		80,849	18,706	1,017	946,513	1,000	46	268	0	0
1-O SERVICE PLANNING	158,043	79,194		12,473	0	262	249,972	463	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				100	56,185		56,285	0	50	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,039,687	541,600	699,974	148,471	1,041,918	2,542	3,474,192			268	0	0
Number of Children receiving only NON-PURCHASED IN-Home Services) 909												
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DEPENDENT	2,217	1,078		110	0	2	3,407	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	69,079	37,775		20,115	657,201	199	784,369	4,613	28	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0		104	102,073	0	102,177	554	4	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	21,668	12,942		11,157	59,470	73	105,310	1,536	31	18	1,242	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0		167	1,290	0	1,457	6	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	157,375	84,063		124,663	610,563	2,079	978,743	15,467	49	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0		0	14,862	0	14,862	221	2	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0		107	138	0	245	30	1	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-K <b>SUBTOTAL CBP</b>	250,339	135,858	0	156,423	1,445,597	2,353	1,990,570	22,427	116	18	1,242	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0		921	30,150	0	31,071	134	10	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,435	697		1,673	0	4	3,809	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0		0	0	0	0	0	0	0	0	0
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 <b>SUBTOTAL INSTITUTIONAL</b>	1,435	697	0	2,594	30,150	4	34,880	134	10	0	0	0
4 <b>ADMINISTRATION</b>	54,250	30,394	0	145,612	3,059	916	234,231			0	0	0
5 <b>TOTAL EXPENDITURES</b>	1,345,711	708,549	699,974	453,100	2,520,724	5,815	5,733,873			286	1,242	0
County Indirect Costs = \$ 107,788												



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

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 16,062	\$ 0	\$ 16,062
Adoption Assistance	501,748	0	501,748
Subsidized Permanent Legal Custodianship	198,226	0	198,226
Counseling	69,800	213	70,013
Day Care	14,599	0	14,599
Day Treatment	253,565	0	253,565
Homemaker Service	9,843	0	9,843
Intake and Referral	113,801	0	113,801
Life Skills	714,577	0	714,577
Protective Service - Child Abuse	328,988	0	328,988
Protective Service - General	946,513	0	946,513
Service Planning	249,972	0	249,972
Juvenile Act Proceedings	56,202	83	56,285
Alternative Treatment	3,407	0	3,407
Community Residential	886,546	0	886,546
Emergency Shelter	106,767	0	106,767
Foster Family	992,271	1,334	993,605
Supervised Independent Living	245	0	245
Juvenile Detention Service	31,071	0	31,071
Residential Service	3,809	0	3,809
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	234,231	0	234,231
Combined Total Expense	<u>5,732,243</u>	<u>1,630</u>	<u>5,733,873</u>
Less Non-reimbursables	<u>1,528</u>	<u>0</u>	<u>1,528</u>
Total Net Expense	<u>\$ 5,730,715</u>	<u>\$ 1,630</u>	<u>\$ 5,732,345</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 1,345,711	\$ 0	\$ 1,345,711
Employee Benefits	708,549	0	708,549
Subsidies	699,974	0	699,974
Operating	451,766	1,334	453,100
Purchased Services	2,520,428	296	2,520,724
Fixed Assets	5,815	0	5,815
Combined Total Expense	<u>5,732,243</u>	<u>1,630</u>	<u>5,733,873</u>
Less Non-reimbursables	<u>1,528</u>	<u>0</u>	<u>1,528</u>
Total Net Expense	<u>\$ 5,730,715</u>	<u>\$ 1,630</u>	<u>\$ 5,732,345</u>

**INDIANA 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-G	4	1	Foster Family-Dependent-Operating	\$ 123,329	\$ 1,334	\$ 124,663
	1-D	5		Counseling-Dependent-Purchased Services	\$ 43,092	\$ 213	\$ 43,305
	1-P	5		Juvenile Act Proceedings-Dependent-Purchased Services	\$ 56,102	\$ 83	\$ 56,185
				Total Adjustment		\$ 1,630	
				To increase expenditures by \$1,630 to reconcile with the agency's final ledger. Operating increased by \$1,334 and Purchased Services increased by \$296.			
				Title 55 PA Code, Chapter 3170 .95(a)(b)			

## SECTION 5

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

**Finding No. 1 – The Indiana County Children and Youth Services Agency Paid Contractors for In-Home Purchased Services but Failed to Obtain Reasonable Assurance That These Services Were Actually Provided**

Condition: During the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years, the Indiana County Children and Youth Services Agency (agency) paid In-Home Purchased Service providers<sup>1</sup> (providers) a total of \$3,593,615. We evaluated the agency's internal control procedures by judgmentally selecting 5 providers that were utilized during the aforementioned fiscal years and, from those providers, judgmentally selecting 10 invoices totaling \$2,307,257. While the agency provided the approved invoices corresponding to the \$2,307,257 expended, we found that the agency failed to obtain reasonable assurance that these providers, responsible for providing In-Home services directly to at-risk children and their families, actually performed the services for which the agency was invoiced, and subsequently paid, and that if provided, were provided in adherence to executed contract terms between the agency and the respective provider.

The cited providers consisted of four Fee-for-Service and one Program-Funded provider. Approved contracts for the Fee-for-Service providers include an agreed upon fee-for-service rates per unit (days/hours/session/evaluation/assessment), and costs invoiced by these types of providers are to be calculated by multiplying the respective contracted service rate by the number of units each respective Fee-for-Service provider lists on its submitted invoices. While the monthly invoices submitted by the four Fee-For-Service providers included the names of individuals who reportedly received the invoiced services, the agency failed to provide evidence of the validity of the number of units invoiced for each listed individual

Regarding the Program-Funded provider, this provider contracted with the agency for a maximum amount to be paid for each contracted fiscal year, and each month this provider invoiced the agency a standard prorated monthly amount. For this Program-Funded provider, while the agency provided our auditors with this provider's invoices that detailed the names of individuals who received invoiced services, this provider submitted no supporting documentation, nor did the agency require any documentation, substantiating the monthly operating costs detailed on these providers' monthly invoices or that services were actually provided to the individuals named on the invoices.

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<sup>1</sup> Agency management did not provide the number of providers that were utilized during the 2010-2011, 2011-2012, 2012-2013, and 2013-2014 fiscal years due to the amount of time it would have taken to perform the calculation without double-counting providers that performed services in more than one fiscal year. However, we did perform procedures to obtain reasonable assurance that the agency paid In-Home Purchased Service Providers a total of \$3,593,615 during the noted engagement scope period.

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

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.

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

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

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 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, the agency did not have fiscal-related procedures in place that would provide reasonable assurance that invoiced, and paid for, In-Home services were actually provided, and if provided, provided in adherence to the respective provider’s executed contract terms. The agency verified the names of children, number of days, and dollar amounts but they did not substantiate that the services listed on the invoices were actually provided.

Effect: The agency’s failure to obtain reasonable assurance that contracted In-Home Purchased Services were actually provided and provided in adherence to the requirements of the respective provider’s executed contract terms (and therefore in adherence to DHS regulations) increases agency management’s risk 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.

As a result of these risks, for the aforementioned fiscal years, we cannot attest that the contracted services related to the invoiced In-Home Purchased Services fees were actually provided, and if provided, were provided in adherence to executed contracted terms and DHS regulations.

Recommendation: We recommend that agency management implement routine, fiscal-related monitoring policy and procedures that provide reasonable assurance that contracted services related to invoiced In-Home Purchased Services fees were actually provided, and provided in adherence to executed contracted terms and DHS regulations. Specifically, this written fiscal-related monitoring policy, and corresponding procedures, should include, but not be limited to, the following:

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

- Development and implementation of formal policies and procedures detailing the specific fiscal-related In-Home monitoring procedures that must be performed, and documentation that must be maintained, to evidence monitoring results and how identified In-Home Purchased Services provider deficiencies will impact the agency's payment process for these submitted invoices.
- 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 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 invoiced In-Home Purchased Services costs were actually provided.<sup>2</sup>
- 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 substantiating 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.

Agency Representative Response: Thank you for the recent audit and report for Indiana County Children and Youth Services ("Indiana") which covered the period of July 1, 2010 through June 30, 2014. We hope your team found our office to be as cooperative and helpful as possible. Overall, we found the audit process to be both helpful and educational. Indiana was issued two findings during the audit which are addressed below.

The first finding is that Indiana failed to obtain reasonable assurances that In-Home services were provided. We are in agreement that this is an area ripe for overpayments. Indiana wants to do everything we can to improve and strengthen our in-home services billing and assurances. Prior to this audit, Indiana changed our contract language to require all providers to comply with an on-site audit developed and conducted by this Agency. Our audit provides that a

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<sup>2</sup> For any program funded providers, monitoring should include verification of the provider's operating costs invoiced to the agency.

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATION

program specialist, our fiscal contract staff, and one other individual perform an on-site audit of a percentage of records billed during the fiscal year. Our contracts require that providers supplement any findings, during our on-site review with additional records and assurances that the work was completed in accordance with our contracts.

The second finding is that control deficiencies exists in Indiana's assurance that providers are compliant with the CPSL. We agree that adherence to the CPSL is critical, and Indiana could strengthen and improve our provider's compliance with the CPSL. Similar to the first finding, we have already addressed this issue by changing our contract language to require that providers provide proof of their employees' clearances during our audit procedure.

Indiana is committed to providing the best child welfare practices, including the best fiscal practices. While we are extremely proud of our fiscal program, we also believe in continuously improving our program to provide the best service for the children and families that we work for. Thank you again for our audit and report.

Auditor's Conclusion:

Regarding the agency's reference to changes to contracting procedures above, those changes were made prior to the audit but subsequent to the fiscal years that we reviewed.

During our next audit of the agency, we will review the agency's monitoring policy, procedures, and documentation to determine whether the agency obtained reasonable assurance that In-Home Purchased Services for which the agency was invoiced, and subsequently paid, were actually provided and provided in adherence to executed contract terms.



## SECTION 6

# CURRENT ENGAGEMENT OBSERVATION

INDIANA 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 Law<sup>3</sup> (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).<sup>4</sup> 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,<sup>5</sup> 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 Indiana County Children and Youth Agency provided in-home and placement services to 1,255 children residing within the County during the 2014-2015 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,

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<sup>3</sup> 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>

<sup>4</sup> 23 Pa.C.S. §§ 6344 and 6344.2.

<sup>5</sup> This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2016, via Finding 2016-017).

INDIANA 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 agency management during the course of recently conducted audit engagements, we have found that the agency management staffs of these 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 the 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 the 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**.

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.<sup>6</sup> 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 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.

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<sup>6</sup> 23 Pa.C.S. § 6344.4.

INDIANA COUNTY CHILDREN AND YOUTH AGENCY  
REPORT DISTRIBUTION LIST

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