

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Northumberland County Children and Youth Agency

June 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Northumberland County
Northumberland County Administration Center
399 South Fifth Street
Sunbury, PA 17801

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 Northumberland County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2020 to June 30, 2021, and July 1, 2021 to June 30, 2022 (herein referred to as the 2020-2021 fiscal year and 2021-2022 fiscal year). The scope of our engagement was limited to the 2020-2021 and 2021-2022 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. 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. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within Northumberland County.

We certify 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 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.¹

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

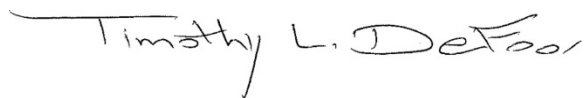
- For the **2020-2021 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by increasing agency expenditures by \$10,015 and decreasing program income by \$21,921. Based on the application of the state participation rates, the two adjustments resulted in an amount due to the county totaling \$23,492.
- For the **2021-2022 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by decreasing program income by \$13,721. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$10,977.

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 June 5, 2024.

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 any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement 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 to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,



Timothy L. DeFoor
Auditor General
June 13, 2024

¹ In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the 2020-2021 Fiscal Year	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report	6
Amended Summary of Expense and Expense Adjustments	7
Adjustment Schedule	8
Section 2 – Amended Fiscal Reports for the 2021-2022 Fiscal Year	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report.....	12
Amended CY-370 - Expenditure Report	13
Amended Summary of Expense and Expense Adjustments	14
Adjustment Schedule	15
Section 3 – Status of Prior Engagement Finding and Recommendations	17
Report Distribution List	18

BACKGROUND

The Department of the Auditor General (department) 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. The department determines 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.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the commonwealth’s goal.

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

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2020 to JUNE 30, 2021

**NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 8,245,498
Supplemental Act 148		<u>0</u>
Total State Allocation		8,245,498
State Share (CY348) ²	\$ 5,746,635	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 5,746,635
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 5,746,635
Actual Act 148 Revenues Received ⁴		<u>5,723,143</u>
Net Amount Due County/(State) ⁵		<u><u>\$ 23,492</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
 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	306,126	0	42,583	0	0	0	0	0	263,543	263,543	0											
02. 90% REIMBURSEMENT	69,737	0	9,573	0	0	0	0	0	60,164	54,148	6,016											
03. 80% REIMBURSEMENT	8,837,895	250,989	2,189,246	53,422	94,078	22,609	0	0	6,227,551	4,982,040	1,245,511											
04. 60% REIMBURSEMENT	749,138	14,502	77,755	0	0	0	0	4,525	652,356	391,414	260,942											
05. 50% REIMBURSEMENT	111,160	181	0	0	0	0	0	0	110,979	55,490	55,489											
06. TOTAL NET CHILD WELFARE EXPEND.	10,074,056	265,672	2,319,157	53,422	94,078	22,609	0	4,525	7,314,593	5,746,635	1,567,958											

YDCYFC PLACEMENT COSTS																						
07. 60% DHS PARTICIPATION	0	1,136							(1,136)	(682)	(454)											

08. NON-REIMBURSABLE EXPENDITURES	0	0							0													
-----------------------------------	---	---	--	--	--	--	--	--	---	--	--	--	--	--	--	--	--	--	--	--	--	--

09. TOTAL EXPENDITURES	10,074,056	266,808	2,319,157	53,422	94,078	22,609	0	4,525	7,313,457	5,745,953	1,567,504											
------------------------	------------	---------	-----------	--------	--------	--------	---	-------	-----------	-----------	-----------	--	--	--	--	--	--	--	--	--	--	--

10. TOTAL TITLE IV-D COLLECTIONS

164,187

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

58,919

12. STATE ACT 148 - line 6

5,746,635

13. STATE ACT 148 ALLOCATION

8,245,498

14. ADJUSTED STATE SHARE (lower of 12 or 13)

5,746,635

INVOICE

5,746,635

AMENDED STATE SHARE (ACT 148)

5,723,143

ACT 148 AMOUNT RECEIVED

23,492

ADJUSTMENT TO STATE SHARE

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY 370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
I-A ADOPTION SERVICE	306,126	0		42,583				0	0	263,543	263,543	0
I-B ADOPTION ASSISTANCE	2,046,509	0	1,073,568	25,437				0	0	947,504	758,003	189,501
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	440,848	0	156,865					0	0	283,983	227,186	56,797
I-D COUNSELING - DEPENDENT	256,766	0						0	0	256,766	205,413	51,353
I-E COUNSELING - DELINQUENT	68,386	0			53,422			0	0	14,964	11,971	2,993
I-F DAY CARE	0	0						0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	0
I-I HOME/MAKER SERVICE	320,458	80,000				94,078	22,609	0	0	123,771	99,017	24,754
I-J INTAKE & REFERRAL	0	0						0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0						0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0						0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	432,648	0		58,527				0	0	374,121	299,297	74,824
I-N PROTECTIVE SERVICE - GENERAL	1,543,231	30		214,423				0	0	1,328,778	1,063,022	265,756
I-O SERVICE PLANNING	1,156,144	0		160,879				0	0	995,265	796,212	199,053
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	67,129	0						0	0	67,129	33,565	33,564
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
I-R SUBTOTAL IN-HOME	6,638,245	80,030	1,230,433	501,849	53,422	94,078	22,609	0	0	4,655,824	3,757,229	898,595

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	133,912	8,633	23,141					0	0	102,138	81,710	20,428
2-D COMMUNITY RESIDENTIAL - DELINQUENT	47,151	4,348						0	0	42,803	34,242	8,561
2-E EMERGENCY SHELTER - DEPENDENT	66,148	0	9,573					0	0	56,575	50,918	5,657
2-F EMERGENCY SHELTER - DELINQUENT	3,589	0						0	0	3,589	3,230	359
2-G FOSTER FAMILY - DEPENDENT	1,985,259	140,578	159,949	255,730				0	0	1,429,002	1,143,202	285,800
2-H FOSTER FAMILY - DELINQUENT	23,516	2,630		22				0	0	20,864	16,691	4,173
2-I KINSHIP CARE - DEPENDENT	383,067	14,770	60,705					0	0	307,592	246,074	61,518
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0						0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M SUBTOTAL CBP	2,642,642	170,959	253,368	255,752	0	0	0	0	0	1,962,563	1,576,067	386,496

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	44,031	181						0	0	43,850	21,925	21,925
3-B RESIDENTIAL SERVICE - DEPENDENT	170,704	7,437	23,745					0	0	139,522	83,713	55,809
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	87,169	5,482						0	0	81,687	49,012	32,675
3-D SECURE RES. SERVICE (EXCEPT YDC)	96,109	1,583						0	0	94,526	56,716	37,810
3-E YDC SECURE	0	1,136						0	0	(1,136)	(682)	(454)
3-F SUBTOTAL INSTITUTIONAL	398,013	15,819	23,745	0	0	0	0	0	0	358,449	210,684	147,765

4 ADMINISTRATION	395,156	0		54,010		0	0	0	4,525	336,621	201,973	134,648
-------------------------	----------------	----------	--	---------------	--	----------	----------	----------	--------------	----------------	----------------	----------------

5 TOTAL REVENUES	10,074,056	266,808	1,507,546	811,611	53,422	94,078	22,609	0	4,525	7,313,457	5,745,953	1,567,504
-------------------------	-------------------	----------------	------------------	----------------	---------------	---------------	---------------	----------	--------------	------------------	------------------	------------------

NORTHERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursable	
	1	2	3	4	5	6	7	8	9	10		11
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	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
1-A ADOPTION SERVICE	146,127	84,523		74,590	0	886	306,126	316	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	2,046,509	0	0	0	2,046,509	0	308	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	440,848	0	0	0	440,848	0	68	0	0	0
1-D COUNSELING - DEPENDENT	0	0		0	256,766	0	256,766	0	54	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	68,386	0	68,386	0	13	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	170,857	100,731		48,200	0	670	320,458	178	0	0	0	0
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	208,921	111,749		99,159	12,000	819	432,648	486	66	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	916,517	427,341		197,221	0	2,152	1,543,231	916	0	0	0	0
1-O SERVICE PLANNING	670,774	352,918		130,956	0	1,496	1,156,144	2,372	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					67,129		67,129	0	274	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	2,113,196	1,077,262	2,487,357	550,126	404,281	6,023	6,638,245					
LRCNP = Legal Representation for Children in Placement = \$ 0												
LRCNP = Legal Representation for Children Non-Placement = \$ 0												
Number of Children receiving only NON-REIMBURSED HI Services: 4,202												
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	550	133,382	0	133,912	606	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	316	46,835	0	47,151	189	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	3,790	62,358	0	66,148	1,608	54	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	289	3,300	0	3,589	88	3	0	0	0
2-G FOSTER FAMILY - DEPENDENT	575,947	295,079	0	203,796	909,172	1,265	1,985,259	17,183	92	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	2,527	20,989	0	23,516	577	4	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	383,067	0	383,067	15,165	67	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	575,947	295,079	0	211,248	1,559,103	1,265	2,642,642	35,416	226	0	0	0
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	EMPLOYEE BENEFITS	OPERATING SERVICES	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	CHILDREN SERVED (PURCHASED)	NON-REIMBURSABLE NON-PS/SUB.	NON-REIM. PURCHASED SERV/SUBSIDIES	PROGRAM INCOME RELATED TO ALL NON-REIMBURSABLE
3-A JUVENILE DETENTION SERVICE	0	0	0	0	44,031	0	44,031	139	11	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	312	170,392	0	170,704	768	5	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	87,169	0	87,169	568	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	96,109	0	96,109	281	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	312	397,701	0	398,013	1,756	23	0	0	0
4 ADMINISTRATION	66,248	36,848	0	281,896	0	10,164	395,156					
5 TOTAL EXPENDITURES	2,755,391	1,409,189	2,487,357	1,043,582	2,361,085	17,452	10,074,056					
County Indirect Costs = \$ 226,724												

**NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
AMENDED**

SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 306,126	\$ 0	\$ 306,126
Adoption Assistance	2,046,509	0	2,046,509
Subsidized Permanent Legal Custodianship	440,848	0	440,848
Counseling	325,152	0	325,152
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	320,458	0	320,458
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	432,648	0	432,648
Protective Service - General	1,543,231	0	1,543,231
Service Planning	1,156,144	0	1,156,144
Juvenile Act Proceedings	67,129	0	67,129
Alternative Treatment	0	0	0
Community Residential	181,063	0	181,063
Emergency Shelter	69,737	0	69,737
Foster Family	2,008,775	0	2,008,775
Kinship Care	383,067	0	383,067
Supervised Independent Living	0	0	0
Juvenile Detention Service	44,031	0	44,031
Residential Service	257,873	0	257,873
Secure Residential Service (Except YDC)	96,109	0	96,109
YDC Secure	0	0	0
Administration	385,141	10,015	395,156
Combined Total Expense	<u>10,064,041</u>	<u>10,015</u>	<u>10,074,056</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,064,041</u>	<u>\$ 10,015</u>	<u>\$ 10,074,056</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,755,391	\$ 0	\$ 2,755,391
Employee Benefits	1,409,189	0	1,409,189
Subsidies	2,487,357	0	2,487,357
Operating	1,043,582	0	1,043,582
Purchased Services	2,361,085	0	2,361,085
Fixed Assets	7,437	10,015	17,452
Combined Total Expense	<u>10,064,041</u>	<u>10,015</u>	<u>10,074,056</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 10,064,041</u>	<u>\$ 10,015</u>	<u>\$ 10,074,056</u>

**NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 TO JUNE 30, 2021
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	6	1	CY-370 Adjustment			
				Administration - Fixed Assets	\$ 149	\$ 10,015	\$ 10,164
				To increase expenditures by \$10,015 to report a payment for computer equipment that was erroneously not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
CY-370A	2-G	2	2	CY-370A Adjustment			
				Foster Family (Dependent) - Program Income	\$ 162,121	\$ (21,543)	\$ 140,578
				Foster Family (Delinquent) - Program Income	\$ 2,742	\$ (112)	\$ 2,630
				Residential Service (Dependent) - Program Income	\$ 7,703	\$ (266)	\$ 7,437
				Total Adjustment Amount		\$ (21,921)	
				To decrease program income by \$21,921 to report refunds and over payments not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$ 6,462,284
Supplemental Act 148		<u>0</u>
Total State Allocation		6,462,284
State Share (CY348) ²	\$ 5,448,606	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 5,448,606
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 5,448,606
Actual Act 148 Revenues Received ⁴		<u>5,437,629</u>
Net Amount Due County/(State) ⁵		<u><u>\$ 10,977</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 auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's 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.

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY3-48
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	328,604	0	48,363	0	0	0	0	0	280,241	280,241	0
02. 90% REIMBURSEMENT	77,682	0	11,015	0	0	0	0	0	66,667	60,000	6,667
03. 80% REIMBURSEMENT	8,626,991	244,427	2,230,736	53,381	94,078	22,609	0	0	5,981,760	4,785,407	1,196,353
04. 60% REIMBURSEMENT	575,904	16,319	85,361	0	0	0	0	5,116	469,108	281,465	187,643
05. 50% REIMBURSEMENT	83,061	76	0	0	0	0	0	0	82,985	41,493	41,492
06. TOTAL NET CHILD WELFARE EXPEND.	9,692,242	260,822	2,375,475	53,381	94,078	22,609	0	5,116	6,880,761	5,448,606	1,432,155

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	280							(280)	(168)	(112)

08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0
-----------------------------------	---	---	--	--	--	--	--	--	---	--	---

09. TOTAL EXPENDITURES	9,692,242	261,102	2,375,475	53,381	94,078	22,609	0	5,116	6,880,481	5,448,438	1,432,043
------------------------	-----------	---------	-----------	--------	--------	--------	---	-------	-----------	-----------	-----------

10. TOTAL TITLE IV-D COLLECTIONS 115,731

11. TITLE IV-D Collections for IV-E Children 47,541

12. STATE ACT 148 - Inc 6 5,448,606

13. STATE ACT 148 ALLOCATION 6,462,284

14. ADJUSTED STATE SHARE (lower of 12 or 13) 5,448,606

INVOICE											
AMENDED STATE SHARE (ACT 148)	5,448,606										
ACT 148 AMOUNT RECEIVED	5,437,629										
ADJUSTMENT TO STATE SHARE	10,977										

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	328,604	0		48,363	0		0	0	0	280,241	280,241	0
1-B ADOPTION ASSISTANCE	2,184,014	0	1,192,340	12,510			0	0	0	979,164	783,331	195,833
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS	503,005	0	190,664	0			0	0	0	312,341	249,873	62,468
1-D COUNSELING - DEPENDENT	384,755	33,473		0	46,813	0	0	0	0	304,469	243,575	60,894
1-E COUNSELING - DELINQUENT	10,206	0		0	6,568	0	0	0	0	3,638	2,910	728
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	345,935	40,000		0	0	94,078	22,609	0	0	189,248	151,398	37,850
1-J INTAKE & REFERRAL	0	0		0	0	0	0	0	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	458,713	0		65,415	0	0	0	0	0	393,298	314,638	78,660
1-N PROTECTIVE SERVICE - GENERAL	1,351,177	0		199,948	0	0	0	0	0	1,151,229	920,983	230,246
1-O SERVICE PLANNING	1,075,288	0		158,331	0	0	0	0	0	916,957	733,566	183,391
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	74,961	0		0	0	0	0	0	0	74,961	37,481	37,480
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	6,716,658	73,473	1,383,004	484,567	53,381	94,078	22,609	0	0	4,605,546	3,717,996	887,550
COMMUNITY BASED PLACEMENT								Child Welfare Demonstration Project Title IV-E				
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	263,769	22,343	33,643	0		0	0	0	0	207,783	166,226	41,557
2-D COMMUNITY RESIDENTIAL - DELINQUENT	129,570	8,674	1,004	0		0	0	0	0	119,892	95,914	23,978
2-E EMERGENCY SHELTER - DEPENDENT	76,882	0	11,015	0	0	0	0	0	0	65,867	59,280	6,587
2-F EMERGENCY SHELTER - DELINQUENT	800	0	0	0	0	0	0	0	0	800	720	80
2-G FOSTER FAMILY - DEPENDENT	1,650,378	141,090	165,921	210,960	0	0	0	0	0	1,132,407	905,926	226,481
2-H FOSTER FAMILY - DELINQUENT	2,346	(1,153)	0	0	0	0	0	0	0	3,499	2,799	700
2-I KINSHIP CARE - DEPENDENT	267,835	0	0	0	0	0	0	0	0	267,835	214,268	53,567
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	2,391,580	170,954	211,583	210,960	0	0	0	0	0	1,798,083	1,445,133	352,950
INSTITUTIONAL PLACEMENT								Child Welfare Demonstration Project Title IV-E				
3-A JUVENILE DETENTION SERVICE	8,100	76								8,024	4,012	4,012
3-B RESIDENTIAL SERVICE - DEPENDENT	74,530	201	24,332	0		0	0	0	0	49,997	29,998	19,999
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	1,275	737	0	0		0	0	0	0	538	323	215
3-D SECURE RES. SERVICE (EXCEPT YDC)	88,016	785								87,231	52,339	34,892
3-E YDC SECURE	0	280								(280)	(168)	(112)
3-F SUBTOTAL INSTITUTIONAL	171,921	2,079	24,332	0	0	0	0	0	0	145,510	86,504	59,006
4 ADMINISTRATION	412,083	14,596		61,029		0	0	0	5,116	331,342	198,805	132,537
5 TOTAL REVENUES	9,692,242	261,102	1,618,919	756,556	53,381	94,078	22,609	0	5,116	6,880,481	5,448,438	1,432,043

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
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	164,658	76,893		85,627	0	1,426	328,604	164	0	0	0	0
I-B ADOPTION ASSISTANCE	0	2,184,014	0	0	0	0	2,184,014	0	306	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	503,005	0	0	0	503,005	0	70	0	0	0
I-D COUNSELING - DEPENDENT	0	0		384,755	0	0	384,755	0	154	0	0	0
I-E COUNSELING - DELINQUENT	0	0		10,206	0	0	10,206	0	23	0	0	0
I-F DAY CARE	0	0			0	0		0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			0	0		0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			0	0		0	0	0	0	0
I-I HOMEMAKER SERVICE	171,467	106,518		52,562	0	15,388	345,935	154	0	0	0	0
I-J INTAKE & REFERRAL	0	0			0	0		0	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0			0	0		0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0		0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	209,718	110,540		121,848	15,300	1,307	458,713	685	148	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	774,589	358,824		214,319	0	3,445	1,351,177	850	0	0	0	0
I-O SERVICE PLANNING	613,696	324,254		134,962	0	2,376	1,075,288	2,294	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0	74,961	74,961	0	212	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0			0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,934,128	977,029	2,687,019	609,318	485,222	23,942	6,716,658					
	LRCP = Legal Representation for Children in Placement - \$											
	LRNP = Legal Representation for Children Non-Placement - \$											
	Number of Children receiving org. NON-PURCHASED HI Services											
	0											

COMMUNITY BASED PLACEMENT	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	991	262,778	0	263,769	1,580	12	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	199	129,371	0	129,570	449	2	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	5,451	71,431	0	76,882	1,970	88	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	29	771	0	800	19	5	0	0	0
2-G FOSTER FAMILY - DEPENDENT	502,421	218,776	0	212,112	713,397	3,672	1,650,378	12,450	74	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	267	2,079	0	2,346	60	2	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	0	267,835	0	267,835	10,947	58	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	502,421	218,776	0	219,049	1,447,662	3,672	2,391,580	27,475	241	0	0	0

INSTITUTIONAL PLACEMENT	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	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	8,100	0	8,100	27	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	182	74,348	0	74,530	454	3	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	1,275	0	1,275	4	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	88,016	0	88,016	269	2	0	0	0
3-E YDC-SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	182	171,739	0	171,921	754	8	0	0	0
4 ADMINISTRATION	62,799	32,686	0	316,360	0	238	412,083					
TOTAL EXPENDITURES	2,499,348	1,228,491	2,687,019	1,144,909	2,104,623	27,852	9,692,242					
	County Indirect Costs = \$ 229,178											

**NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 328,604	\$ 0	\$ 328,604
Adoption Assistance	2,184,014	0	2,184,014
Subsidized Permanent Legal Custodianship	503,005	0	503,005
Counseling	394,961	0	394,961
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	345,935	0	345,935
Intake and Referral	0	0	0
Life Skills	0	0	0
Protective Service - Child Abuse	458,713	0	458,713
Protective Service - General	1,351,177	0	1,351,177
Service Planning	1,075,288	0	1,075,288
Juvenile Act Proceedings	74,961	0	74,961
Alternative Treatment	0	0	0
Community Residential	393,339	0	393,339
Emergency Shelter	77,682	0	77,682
Foster Family	1,652,724	0	1,652,724
Kinship Care	267,835	0	267,835
Supervised Independent Living	0	0	0
Juvenile Detention Service	8,100	0	8,100
Residential Service	75,805	0	75,805
Secure Residential Service (Except YDC)	88,016	0	88,016
YDC Secure	0	0	0
Administration	412,083	0	412,083
Combined Total Expense	<u>9,692,242</u>	<u>0</u>	<u>9,692,242</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,692,242</u>	<u>\$ 0</u>	<u>\$ 9,692,242</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,499,348	\$ 0	\$ 2,499,348
Employee Benefits	1,228,491	0	1,228,491
Subsidies	2,687,019	0	2,687,019
Operating	1,144,909	0	1,144,909
Purchased Services	2,104,623	0	2,104,623
Fixed Assets	27,852	0	27,852
Combined Total Expense	<u>9,692,242</u>	<u>0</u>	<u>9,692,242</u>
Less Non-reimbursables	<u>0</u>	<u>0</u>	<u>0</u>
Total Net Expense	<u>\$ 9,692,242</u>	<u>\$ 0</u>	<u>\$ 9,692,242</u>

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 TO JUNE 30, 2022
ADJUSTMENT SCHEDULE

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370A				CY-370A Adjustment			
	2-C	2	1	Community Residential (Dependent) - Program Income	\$ 25,080	\$ (2,737)	\$ 22,343
	2-G	2		Foster Family (Dependent) - Program Income	\$ 151,309	\$ (10,219)	\$ 141,090
	2-H	2		Foster Family (Delinquent) - Program Income	\$ (388)	\$ (765)	\$ (1,153)
				Total Adjustment Amount		\$ (13,721)	
				To decrease program income by \$13,721 to report a return of income not reported on the Act 148 Invoice submitted to the Commonwealth Department of Human Services.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

The prior report included the following finding:

Northumberland County Juvenile Probation Agency Failed to Execute a Purchase of Service Agreement with a County Juvenile Justice Center

In our prior engagement report, for the fiscal years July 1, 2018 to June 30, 2020, we cited the agency for failing to execute a purchase of service agreement with a County Juvenile Justice Center. The agency violated the Commonwealth's Department of Human Services (DHS) regulation requiring that written agreements be executed with providers to whom clients are regularly referred or with whom the agency, juvenile court and juvenile probation office have a continuing relationship.

During the conduct of our current engagement, as of the 2020-2021 fiscal year, the agency executed contracts with all providers. The County Juvenile Justice Center provider we cited during our prior engagement was not regularly used during our current engagement period. In addition, we performed contract testing for each current engagement fiscal year and the agency executed contracts with all providers reviewed.

Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted

NORTHUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro

Governor
Commonwealth of Pennsylvania

Ms. Valerie A. Arkoosh, MD, MPH

Secretary
Department of Human Services

Mr. Laval Miller-Wilson

Deputy Secretary
Office of Children, Youth and Families
Department of Human Services

Ms. Tia Petrovitz

Fiscal Management Specialist 4
Division of County Programs
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

Ms. Heather Rudy

Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Northumberland County

Ms. Meghan Weaver

Administrator
Northumberland County Children & Youth Agency

Ms. Ann Fry

Fiscal Officer
Northumberland County Children & Youth Agency

Mr. Chris Grayson

Controller
Northumberland 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. Melissa Erazo

Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
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.