

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2012 to June 30, 2013

July 1, 2013 to June 30, 2014

July 1, 2014 to June 30, 2015

July 1, 2015 to June 30, 2016

Venango County Children and Youth Agency

October 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 Venango County
One Dale Avenue
Franklin, PA 16323

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of the Venango County Children and Youth Agency (agency), legally known as Venango County Children and Youth Services, for the purpose of ascertaining and certifying the actual Commonwealth expenditures incurred on behalf of children residing within the County for the fiscal years July 1, 2012 to June 30, 2013, July 1, 2013 to June 30, 2014, July 1, 2014 to June 30, 2015, and July 1, 2015 to June 30, 2016. The scope of our engagement was limited to the fiscal reports submitted to the Department of Human Services (DHS) as part of the Act 148 Invoice Packages for the fiscal years ended June 30, 2013, June 30, 2014, June 30, 2015, and June 30, 2016.

Preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations, are the responsibility of agency management. Our engagement procedures included a review of selected agency records, and other procedures we deemed necessary, to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the County and to determine the County's compliance¹ with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*), but was not required to be and was not conducted in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children within Venango County.

We certify that the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the fiscal years ended 2013, 2014, 2015, and 2016.

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

- **For the 2012-2013 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. The adjustments in total impacted the agency's Final Net State Share by increasing agency expenditures by \$58,227. Based on the application of the state participation rates, the two adjustments impacting the agency's Final Net State Share Payable resulted in an amount due to the county totaling \$41,163. The two adjustments are detailed in our amended fiscal reports for fiscal year 2012-2013, as included in Section 1 of this report.
- **For the 2013-2014 fiscal year** our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$13,917. 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 \$8,350. The one adjustment is detailed in our amended fiscal reports for fiscal year 2013-2014, as included in Section 2 of this report.
- **For the 2014-2015 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Final Net State Share by increasing agency expenditures by \$11,200. 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 \$6,720. The one adjustment is detailed in our amended fiscal reports for fiscal year 2014-2015, as included in Section 3 of this report.
- **For the 2015-2016 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. The adjustments in total impacted the agency's Final Net State Share by decreasing agency expenditures by \$11,842. 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 \$5,261. The two adjustments are detailed in our amended fiscal reports for fiscal year 2015-2016, as included in Section 4 of this report.

In addition, we found that the agency failed to comply with the one of the two findings included in our prior released engagement report, as detailed in Section 5 of this report. This resulted in our issuance of a repeat finding, as detailed in Section 6 of this report:

Finding – Noncompliance: Failure to Perform Annual Physical Inventories of Fixed Assets

Furthermore, we updated our Child Protective Services Law Observation to include DHS management's current and planned corrective actions in response to our concerns, as listed below and detailed in Section 7 of this report:

Observation – Significant Control Deficiencies Exist in DHS' Oversight of Children and Youth (C&Y) Agencies' Adherence with the Requirements of the Child Protective Services Law

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on July 18, 2018, and at a follow-up exit conference on September 14, 2018.

This report is being forwarded to the DHS Bureau of Financial Operations, and the Office of Children, Youth, and Families for review and settlement of the recommended adjustments included in our amended fiscal reports. You will be notified by the DHS of the decisions made regarding the approval and finalization of the adjustment amounts during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

We appreciate the cooperation, assistance, and courtesy granted our representatives by your officials and the staff of the Venango County Children and Youth Agency.

Sincerely,



Eugene A. DePasquale
Auditor General

September 14, 2018

Endnote

¹ The Child Protective Services Law (CPSL), 23 Pa.C.S. § 6301 *et seq.*, requires the conduct of criminal background checks and child abuse history clearances (certifications) for all employees and direct volunteers of county children and youth (C&Y) agencies, as well as the volunteers/employees of their contractors (providers) and subcontractors (sub-recipients). To ensure adherence to these requirements, the Commonwealth DHS has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided. However, the safety of children receiving services from/through these agencies may be at risk due to significant control deficiencies related to the CPSL adherence that exist within C&Y agencies and the Commonwealth DHS. Details regarding these deficiencies are further outlined in the Observation included in this report.

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BACKGROUND

The Department of the Auditor General is responsible for reviewing the fiscal reports, known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies to determine proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the Counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” According to information provided by the Department of Human Services (DHS), Office of Children, Youth and Families (OCYF), the Venango County Children and Youth Agency provided in-home and placement services to 996 children residing within the County during the 2015-2016 fiscal year. The Children and Youth Social Services Program is County-Administered and State-Supervised by the DHS and thus, they are jointly responsible for achieving the Commonwealth’s goal.

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

As part of our engagement, we reviewed the County Children and Youth Agency’s submitted fiscal reports, as referenced above, which are included in the Act 148 Invoice package. Specifically, we reviewed the final, cumulative 4th Quarter fiscal reports submitted to the DHS, along with the County Children and Youth Agency’s related financial records and supporting documentation, to determine whether the County Children and Youth Agency’s actual, cumulative expenditures and revenues were properly reported to the DHS for the respective fiscal years (FYs). The variances identified between the submitted and actual costs and revenues required adjustments to these fiscal reports, and thus, our Amended CY-370 Expenditure Report, Amended CY-370A Revenue Report, and Amended CY-348 Fiscal Summary, resulting from our engagement procedures and included in this report for each fiscal year included in our scope, reflect the County Children and Youth Agency’s actual related costs and revenues for those years and those costs and revenues’ impact on the County Children and Youth Agency’s corresponding Net State Shares.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2012 to JUNE 30, 2013

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

Approved State Allocation ¹		\$	3,239,331
Supplemental Act 148			<u>0</u>
Total State Allocation			3,239,331
State Share (CY348) ²	\$		2,946,222
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	2,946,222
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	2,946,222
Actual Act 148 Revenues Received ⁴			<u>2,905,059</u>
Net Amount Due County/(State) ⁵		\$	<u><u>41,163</u></u>

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

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

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

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

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

**VENANGO 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 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	21,683	0	4,939	0	0	0	0	0	16,744	16,744	0
02. 90% REIMBURSEMENT	153,775	122	7,449	43,498	0	0	0	0	102,706	92,436	10,270
03. 80% REIMBURSEMENT	4,553,206	134,683	873,048	144,661	60,055	157,680	0	0	3,183,079	2,546,465	636,614
04. 60% REIMBURSEMENT	485,680	25,519	65,126	0	0	5,500	0	4,288	385,247	231,148	154,099
05. 50% REIMBURSEMENT	136,337	0	17,479	0	0	0	0	0	118,858	59,429	59,429
06. TOTAL NET CHILD WELFARE EXPEND.	5,350,681	160,324	968,041	188,159	60,055	163,180	0	4,288	3,806,634	2,946,222	860,412
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	51,152	0							51,152		51,152
09. TOTAL EXPENDITURES	5,401,833	160,324	968,041	188,159	60,055	163,180	0	4,288	3,857,786	2,946,222	911,564
10. TOTAL TITLE IV-D COLLECTIONS	926,910										
11. TITLE IV-D Collections for IV-E Children	11,794										
12. STATE ACT 148 - line 6	2,946,222										
13. STATE ACT 148 ALLOCATION	3,239,331										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	2,946,222										
INVOICE											
AMENDED STATE SHARE (ACT 148)	2,946,222										
ACT 148 AMOUNT RECEIVED	2,905,059										
ADJUSTMENT TO STATE SHARE	41,163										

VENANGO 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
IN-HOME												
I-A ADOPTION SERVICE	21,683	0		4,939	0		0	0	0	16,744	16,744	0
I-B ADOPTION ASSISTANCE	533,544	0	237,030	2,708					0	293,806	235,045	58,761
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	198,884	0	65,665				0		0	133,219	106,575	26,644
I-D COUNSELING - DEPENDENT	426,995	0		30,357	85,185	11,827	85,885	0	0	213,741	170,993	42,748
I-E COUNSELING - DELINQUENT	24,662	0		0	0	0	0	0	0	24,662	19,730	4,932
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	346,976	0		68,339	0	0	0	0	0	278,637	222,910	55,727
I-K LIFE SKILLS - DEPENDENT	383,575	0		209	57,046	28,309	51,371	0	0	246,640	197,312	49,328
I-L LIFE SKILLS - DELINQUENT	89,884	0		0	2,430	14,914	18,424	0	0	54,116	43,293	10,823
I-M PROTECTIVE SERVICE - CHILD ABUSE	358,141	0		70,630	0	0	0	0	0	287,511	230,009	57,502
I-N PROTECTIVE SERVICE - GENERAL	399,305	0		80,486	0	0	0	0	0	318,819	255,055	63,764
I-O SERVICE PLANNING	315,227	0		51,965	0	5,005	2,000	0	0	256,257	205,006	51,251
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT	136,337	0		17,479	0		0	0	0	118,858	59,429	59,429
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	3,235,213	0	302,695	327,112	144,661	60,055	157,680	0	0	2,243,010	1,762,101	480,909
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	89,388	2,585		0	8,366					78,437	62,750	15,687
2-D COMMUNITY RESIDENTIAL - DELINQUENT	602,433	57,849	52,266	0		0	0	0	0	492,318	393,854	98,464
2-E EMERGENCY SHELTER - DEPENDENT	30,870	113	1,865	4,317	1,500	0	0	0	0	23,075	20,768	2,307
2-F EMERGENCY SHELTER - DELINQUENT	122,905	9	1,267	0	41,998	0	0	0	0	79,631	71,668	7,963
2-G FOSTER FAMILY - DEPENDENT	782,909	74,111	106,636	98,245		0	0	0	0	503,917	403,134	100,783
2-H FOSTER FAMILY - DELINQUENT	1,283	138	146	0		0	0	0	0	999	799	200
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,629,788	134,805	162,180	110,928	43,498	0	0	0	0	1,178,377	952,973	225,404
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0						0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	26,850	1,629	0	1,764		0	0	0	0	23,457	14,074	9,383
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	164,218	23,890	16,021	0		0	5,500			118,807	71,284	47,523
3-D SECURE RES. SERVICE (EXCEPT YDC)	66,555	0							0	66,555	39,933	26,622
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	257,623	25,519	16,021	1,764	0	0	5,500	0	0	208,819	125,291	83,528
4 ADMINISTRATION	228,057	0		47,341		0	0		4,288	176,428	105,857	70,571
5 TOTAL REVENUES	5,350,681	160,324	480,896	487,145	188,159	60,055	163,180	0	4,288	3,806,634	2,946,222	860,412

VENANGO 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										7	8	9	10	11	12
	1	2	3	4	5	6	7	8	9	10						
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable				
1-A ADOPTION SERVICE	13,050	4,449		3,855	0	329	21,683	5	0	0	0	0				
1-B ADOPTION ASSISTANCE	0	0	549,696	0	0	0	549,696	0	79	0	16,152	0				
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	198,884	0	0	0	198,884	0	30	0	0	0				
1-D COUNSELING - DEPENDENT	81,494	33,971		37,184	273,193	1,153	426,995	35	201	0	0	0				
1-E COUNSELING - DELINQUENT	0	0		0	24,662	0	24,662	0	36	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	0	0		0	0	0	0	0	0	0	0	0				
1-J INTAKE & REFERRAL	223,115	71,889		51,972	0	0	346,976	266	0	0	0	0				
1-K LIFE SKILLS - DEPENDENT	0	0		1,059	382,516	0	383,575	0	238	0	0	0				
1-L LIFE SKILLS - DELINQUENT	0	0		0	89,884	0	89,884	0	38	0	0	0				
1-M PROTECTIVE SERVICE - CHILD ABUSE	241,533	76,703		38,753	0	1,152	358,141	262	0	0	0	0				
1-N PROTECTIVE SERVICE - GENERAL	213,727	84,243		85,851	0	15,484	399,305	1,144	0	0	0	0				
1-O SERVICE PLANNING	135,277	54,824		66,226	53,959	4,941	315,227	445	27	0	0	0				
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				88,993	47,344		136,337		69	0	0	0				
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0				0	0	0	0				
1-R SUBTOTAL IN-HOME	908,196	326,079	748,580	373,893	871,558	23,059	3,251,365			0	16,152	0				
Number of Children receiving only NON-PURCHASED IN-Home Services																
COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable				
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0				
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0				
2-C COMMUNITY RESIDENTIAL - DEPENDENT	20,983	5,742	0	15,535	46,799	329	89,388	414	4	0	0	0				
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	197	602,236	0	602,433	4,517	38	0	0	0				
2-E EMERGENCY SHELTER - DEPENDENT	11,045	2,737	0	7,734	9,025	329	30,870	361	11	0	0	0				
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	122,905	0	0	122,905	937	41	0	0	0				
2-G FOSTER FAMILY - DEPENDENT	237,405	83,138	0	154,179	299,293	8,894	782,909	10,233	49	0	0	0				
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	1,283	0	1,283	26	2	0	0	0				
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0				
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0				
2-K SUBTOTAL CBP	269,433	91,617	0	177,645	1,081,541	9,552	1,629,788	16,488	145	0	0	0				
Number of Children at IMMINENT RISK																
21																
INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable				
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0				
3-B RESIDENTIAL SERVICE - DEPENDENT	4,027	1,580	0	3,244	17,670	329	26,850	62	1	0	0	0				
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	164,218	0	164,218	1,085	6	0	0	0				
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	66,555	0	66,555	261	1	0	0	0				
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0				
3-F SUBTOTAL INSTITUTIONAL	4,027	1,580	0	3,244	248,443	329	257,623	1,408	8	0	0	0				
4 ADMINISTRATION	77,451	22,939	0	162,667	0	0	263,057			35,000	0	0				
5 TOTAL EXPENDITURES	1,259,107	442,215	748,580	717,449	2,201,542	32,940	5,401,833			35,000	16,152	0				
County Indirect Costs = \$ 118,485																

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

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 21,683	\$ 0	\$ 21,683
Adoption Assistance	549,696	0	549,696
Subsidized Permanent Legal Custodianship	198,884	0	198,884
Counseling	451,657	0	451,657
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	347,261	(285)	346,976
Life Skills	442,039	31,420	473,459
Protective Service - Child Abuse	358,141	0	358,141
Protective Service - General	399,305	0	399,305
Service Planning	315,227	0	315,227
Juvenile Act Proceedings	136,337	0	136,337
Alternative Treatment	0	0	0
Community Residential	691,821	0	691,821
Emergency Shelter	153,775	0	153,775
Foster Family	784,192	0	784,192
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	191,068	0	191,068
Secure Residential Service (Except YDC)	66,555	0	66,555
YDC Secure	0	0	0
Administration	235,965	27,092	263,057
Combined Total Expense	<u>5,343,606</u>	<u>58,227</u>	<u>5,401,833</u>
Less Non-reimbursables	<u>51,152</u>	<u>0</u>	<u>51,152</u>
Total Net Expense	<u>\$ 5,292,454</u>	<u>\$ 58,227</u>	<u>\$ 5,350,681</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,259,107	\$ 0	\$ 1,259,107
Employee Benefits	442,215	0	442,215
Subsidies	748,580	0	748,580
Operating	690,642	26,807	717,449
Purchased Services	2,170,122	31,420	2,201,542
Fixed Assets	32,940	0	32,940
Combined Total Expense	<u>5,343,606</u>	<u>58,227</u>	<u>5,401,833</u>
Less Non-reimbursables	<u>51,152</u>	<u>0</u>	<u>51,152</u>
Total Net Expense	<u>\$ 5,292,454</u>	<u>\$ 58,227</u>	<u>\$ 5,350,681</u>

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2012 TO JUNE 30, 2013
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	1-J	4	1	CY-370 Adjustments			
	4	4		Intake and Referral - Operating	\$ 52,257	\$ (285)	\$ 51,972
		4		Administration - Operating	\$ 135,575	\$ 17,500	\$ 153,075
	1-K	5		Life Skills - Dependent-Purchased Services	\$ 351,212	\$ 31,304	\$ 382,516
	1-L	5		Life Skills - Delinquent-Purchased Services	\$ 89,768	\$ 116	\$ 89,884
			Total Adjustment Amount		\$ 48,635		
			To increase expenditures in the amount of \$48,635 due to reconciling the Revised CY-370 with the originally submitted CY-370 Expenditure Report and to agree to the final ledger report.				
			Title 55 PA Code, Chapter 3170.41(a)				
CY-370	4	4	2	Administration - Operating	\$ 153,075	\$ 9,592	\$ 162,667
				To increase Indirect Costs by \$9,592 to reconcile to the County Cost Allocation Plan.			
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2013 to JUNE 30, 2014

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

Approved State Allocation ¹		\$	3,357,590
Supplemental Act 148			0
Total State Allocation			3,357,590
State Share (CY348) ²	\$		3,113,834
Less: Major Service Category Adjustment			0
Net State Share		\$	3,113,834
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable ³		\$	3,113,834
Actual Act 148 Revenues Received ⁴			3,105,484
Net Amount Due County/(State) ⁵		\$	8,350

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

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

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

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

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

**VENANGO 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
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	13,093	0	257	0	0	0	1,878	0	10,958	10,958	0
02. 90% REIMBURSEMENT	174,606	344	373	0	0	5,000	17,448	0	151,441	136,297	15,144
03. 80% REIMBURSEMENT	4,796,401	105,697	363,975	188,159	60,055	115,461	606,820	0	3,356,234	2,684,987	671,247
04. 60% REIMBURSEMENT	601,525	26,751	5,323	0	0	33,208	103,265	4,265	428,713	257,228	171,485
05. 50% REIMBURSEMENT	48,738	0	10	0	0	0	0	0	48,728	24,364	24,364
06. TOTAL NET CHILD WELFARE EXPEND.	5,634,363	132,792	369,938	188,159	60,055	153,669	729,411	4,265	3,996,074	3,113,834	882,240
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0	0	0	0	0	0	0	0	0	0
08. NON-REIMBURSABLE EXPENDITURES	51,286	0	0	0	0	0	0	0	51,286	0	0
09. TOTAL EXPENDITURES	5,685,649	132,792	369,938	188,159	60,055	153,669	729,411	4,265	4,047,360	3,113,834	933,526
10. TOTAL TITLE IV-D COLLECTIONS	73,984										
11. TITLE IV-D Collections for IV-E Children	16,135										
12. STATE ACT 148 - line 6	3,113,834										
13. STATE ACT 148 ALLOCATION	3,357,590										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,113,834										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,113,834										
ACT 148 AMOUNT RECEIVED	3,105,484										
ADJUSTMENT TO STATE SHARE	8,350										

VENANGO 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
IN-HOME												
1-A ADOPTION SERVICE	13,093	0		257	0		0	1,878	0	10,958	10,958	0
1-B ADOPTION ASSISTANCE	524,271	0	228,012	3,000				0	0	293,259	234,607	58,652
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	214,570	0	79,530					0	0	135,040	108,032	27,008
1-D COUNSELING - DEPENDENT	470,942	0		3,351	57,860	26,010	49,401	102,581	0	231,739	185,391	46,348
1-E COUNSELING - DELINQUENT	30,787	0		0	4,952	0	1,000	2,802	0	22,033	17,626	4,407
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	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	446,677	0		9,046	0	0	0	57,268	0	380,363	304,290	76,073
1-K LIFE SKILLS - DEPENDENT	332,852	0		12	97,006	23,226	39,660	57,053	0	115,895	92,716	23,179
1-L LIFE SKILLS - DELINQUENT	77,752	0		0	27,566	5,814	7,200	11,716	0	25,456	20,365	5,091
1-M PROTECTIVE SERVICE - CHILD ABUSE	440,827	0		8,924	0	0	0	1,381	0	430,522	344,418	86,104
1-N PROTECTIVE SERVICE - GENERAL	571,444	0		11,518	0	0	0	70,096	0	489,830	391,864	97,966
1-O SERVICE PLANNING	442,011	0		7,880	775	5,005	0	75,224	0	353,127	282,502	70,625
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	48,738	0		10	0	0	0	0	0	48,728	24,364	24,364
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,613,964	0	307,542	43,998	188,159	60,055	97,261	379,999	0	2,536,950	2,017,133	519,817

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	62,359	9,158	0	1,141				10,421	0	41,639	33,311	8,328
2-D COMMUNITY RESIDENTIAL - DELINQUENT	221,724	18,095	0				11,000	18,527	0	174,102	139,282	34,820
2-E EMERGENCY SHELTER - DEPENDENT	53,554	0	0	373	0	0	5,000	12,863	0	35,318	31,786	3,532
2-F EMERGENCY SHELTER - DELINQUENT	121,052	344	0	0	0	0	0	4,585	0	116,123	104,511	11,612
2-G FOSTER FAMILY - DEPENDENT	788,648	69,662	2,685	8,793			7,200	189,295	0	511,013	408,810	102,203
2-H FOSTER FAMILY - DELINQUENT	76,952	1,868	0	83			0	10,456	0	64,545	51,636	12,909
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	94,585	6,914	0	0	0	0	0	0	0	87,671	70,137	17,534
2-K SUBTOTAL CBP	1,418,874	106,041	2,685	10,390	0	0	23,200	246,147	0	1,030,411	839,473	190,938

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	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	23,328	0	0	467				3,715	0	19,146	11,488	7,658
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	230,890	24,304	0	0			33,208	33,411	0	139,967	83,980	55,987
3-D SECURE RES. SERVICE (EXCEPT YDC)	92,220	2,303							0	89,917	53,950	35,967
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	346,438	26,607	0	467	0	0	33,208	37,126	0	249,030	149,418	99,612

4 ADMINISTRATION	255,087	144		4,856		0	0	66,139	4,265	179,683	107,810	71,873
5 TOTAL REVENUES	5,634,363	132,792	310,227	59,711	188,159	60,055	153,669	729,411	4,265	3,996,074	3,113,834	882,240

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	3,490	1,202		8,213	0	188	13,093	7	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	540,422	0	0	0	540,422	0	80	0	16,151	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	214,570	0	0	0	214,570	0	31	0	0	0
1-D COUNSELING - DEPENDENT	90,928	25,961		48,389	305,015	649	470,942	20	175	0	0	0
1-E COUNSELING - DELINQUENT	0	0		30,787	0	0	30,787	0	38	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOME MAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	306,155	94,415		46,107	0	0	446,677	396	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		607	332,245	0	332,852	0	334	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	77,752	0	77,752	0	29	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	308,057	94,847		37,275	0	648	440,827	554	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	271,771	100,130		189,765	1,050	8,728	571,444	1,828	2	0	0	0
1-O SERVICE PLANNING	195,331	63,306		128,081	52,509	2,784	442,011	406	11	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				561	48,177		48,738	0	76	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,175,732	379,861	754,992	458,998	847,535	12,997	3,630,115			0	16,151	0
Number of Children receiving only NON-PURCHASED IN-Home Services 306												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	28,360	7,812	0	19,913	6,087	187	62,359	796	4	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	20	221,704	0	221,704	1,179	29	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	7,486	1,263	0	9,841	34,777	187	53,554	751	41	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	121,052	0	121,052	3,249	29	0	0	0
2-G FOSTER FAMILY - DEPENDENT	149,516	51,583	0	246,633	336,038	5,013	788,783	7,698	56	0	135	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	7,292	69,660	0	76,952	986	6	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	94,585	0	94,585	738	2	0	0	0
2-K SUBTOTAL CBP	185,362	60,658	0	283,699	883,903	5,387	1,419,009	15,397	167	0	135	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	12,346	4,215	0	6,583	230,493	184	233,328	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	397	92,220	0	230,890	1,242	8	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	92,220	348	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	12,346	4,215	0	6,980	322,713	184	346,438	1,590	9	0	0	0
4 ADMINISTRATION	100,838	26,814	0	162,435	0	0	290,087			35,000	0	0
5 TOTAL EXPENDITURES	1,474,278	471,548	754,992	912,112	2,054,151	18,568	5,685,649			35,000	16,286	0
County Indirect Costs = \$ 129,147												

FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2014
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 13,093	\$ 0	\$ 13,093
Adoption Assistance	540,422	0	540,422
Subsidized Permanent Legal Custodianship	214,570	0	214,570
Counseling	501,729	0	501,729
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	446,677	0	446,677
Life Skills	410,604	0	410,604
Protective Service - Child Abuse	440,827	0	440,827
Protective Service - General	571,444	0	571,444
Service Planning	442,011	0	442,011
Juvenile Act Proceedings	48,738	0	48,738
Alternative Treatment	0	0	0
Community Residential	284,083	0	284,083
Emergency Shelter	174,606	0	174,606
Foster Family	865,735	0	865,735
Supervised Independent Living	94,585	0	94,585
Juvenile Detention Service	0	0	0
Residential Service	254,218	0	254,218
Secure Residential Service (Except YDC)	92,220	0	92,220
YDC Secure	0	0	0
Administration	<u>276,170</u>	<u>13,917</u>	<u>290,087</u>
Combined Total Expense	<u>5,671,732</u>	<u>13,917</u>	<u>5,685,649</u>
Less Non-reimbursables	<u>51,286</u>	<u>0</u>	<u>51,286</u>
Total Net Expense	<u>\$ 5,620,446</u>	<u>\$ 13,917</u>	<u>\$ 5,634,363</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,474,278	\$ 0	\$ 1,474,278
Employee Benefits	471,548	0	471,548
Subsidies	754,992	0	754,992
Operating	898,195	13,917	912,112
Purchased Services	2,054,151	0	2,054,151
Fixed Assets	<u>18,568</u>	<u>0</u>	<u>18,568</u>
Combined Total Expense	<u>5,671,732</u>	<u>13,917</u>	<u>5,685,649</u>
Less Non-reimbursables	<u>51,286</u>	<u>0</u>	<u>51,286</u>
Total Net Expense	<u>\$ 5,620,446</u>	<u>\$ 13,917</u>	<u>\$ 5,634,363</u>

**VENANGO 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	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To increase Indirect Costs by \$13,917 to reconcile to the County Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$148,518	\$13,917	\$162,435

SECTION 3

**AMENDED FISCAL
REPORTS**

FOR THE FISCAL YEAR:

JULY 1, 2014 to JUNE 30, 2015

**FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	3,411,899
Supplemental Act 148			<u>0</u>
Total State Allocation			3,411,899
State Share (CY348) ²	\$		3,278,820
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,278,820
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,278,820
Actual Act 148 Revenues Received ⁴			<u>3,272,100</u>
Net Amount Due County/(State) ⁵		\$	<u><u>6,720</u></u>

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

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

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

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

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	15,154	0	269	0	0	0	957	0	13,928	13,928	0
02. 90% REIMBURSEMENT	161,677	797	234	52,140	0	0	5,665	0	102,841	92,557	10,284
03. 80% REIMBURSEMENT	5,076,616	99,175	334,521	136,019	60,055	125,646	616,879	0	3,704,321	2,963,458	740,863
04. 60% REIMBURSEMENT	440,225	16,408	3,939	0	0	28,023	75,805	3,872	312,178	187,307	124,871
05. 50% REIMBURSEMENT	43,182	0	4	0	0	0	38	0	43,140	21,570	21,570
06. TOTAL NET CHILD WELFARE EXPEND.	5,736,854	116,380	338,967	188,159	60,055	153,669	699,344	3,872	4,176,408	3,278,820	897,588

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

08. NON-REIMBURSABLE EXPENDITURES	69,871	0							69,871		69,871
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09. TOTAL EXPENDITURES	5,806,725	116,380	338,967	188,159	60,055	153,669	699,344	3,872	4,246,279	3,278,820	967,459
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10. TOTAL TITLE IV-D COLLECTIONS 59,425

11. TITLE IV-D Collections for IV-E Children 19,931

12. STATE ACT 148 - line 6 3,278,820

13. STATE ACT 148 ALLOCATION 3,411,899

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,278,820

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,278,820
ACT 148 AMOUNT RECEIVED	3,272,100
ADJUSTMENT TO STATE SHARE	6,720

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	15,154	0		269	0		0	957	0	13,928	13,928	0
1-B ADOPTION ASSISTANCE	544,987	0	211,862	2,723			0	0	0	330,402	264,322	66,080
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	192,826	0	73,268	0			0	0	0	119,558	95,646	23,912
1-D COUNSELING - DEPENDENT	656,080	0		3,305	24,795	60,055	59,264	30,967	0	477,694	382,155	95,539
1-E COUNSELING - DELINQUENT	19,115	0		0	0	0	2,000	0	0	17,115	13,692	3,423
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	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	503,651	0		8,740	0	0	0	82,302	0	412,609	330,087	82,522
1-K LIFE SKILLS - DEPENDENT	324,534	0		220	11,050	0	54,656	2,042	0	156,566	125,253	31,313
1-L LIFE SKILLS - DELINQUENT	75,902	0		0	0	0	9,726	0	0	66,176	52,941	13,235
1-M PROTECTIVE SERVICE - CHILD ABUSE	507,042	0		8,784	0	0		82,664	0	415,594	332,475	83,119
1-N PROTECTIVE SERVICE - GENERAL	517,282	0		9,107	0	0		105,329	0	402,846	322,277	80,569
1-O SERVICE PLANNING	590,983	0		10,324	174	0	0	119,618	0	460,867	368,694	92,173
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	43,182	0		4	0		0	38	0	43,140	21,570	21,570
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,990,738	0	285,130	43,476	136,019	60,055	125,646	423,917	0	2,916,495	2,323,040	593,455
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0		0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0		0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	136,467	3,356	0	462		0	0	22,545	0	110,104	88,083	22,021
2-D COMMUNITY RESIDENTIAL - DELINQUENT	420,890	47,547	0	0		0	0	21,566	0	351,777	281,422	70,355
2-E EMERGENCY SHELTER - DEPENDENT	51,143	744	30	204	27,036	0	0	4,480	0	18,649	16,784	1,865
2-F EMERGENCY SHELTER - DELINQUENT	110,534	53	0	0	25,104	0	0	1,185	0	84,192	75,773	8,419
2-G FOSTER FAMILY - DEPENDENT	567,053	44,375	0	5,726	0	0	0	147,195	0	369,757	295,806	73,951
2-H FOSTER FAMILY - DELINQUENT	19,804	3,897	0	0		0	0	2,651	0	13,256	10,605	2,651
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0		0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUBTOTAL CBP	1,305,891	99,972	30	6,392	52,140	0	0	199,622	0	947,735	768,473	179,262
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0		0		0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,472	0	0	36		0	0	421	0	2,015	1,209	806
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	144,145	16,344	0	0		0	28,023	30,552	0	69,226	41,536	27,690
3-D SECURE RES. SERVICE (EXCEPT YDC)	48,960	35							0	48,925	29,355	19,570
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	195,577	16,379	0	36	0	0	28,023	30,973	0	120,166	72,100	48,066
ADMINISTRATION	244,648	29		3,903		0	0	44,832	3,872	192,012	115,207	76,805
TOTAL REVENUES	5,736,854	116,380	285,160	53,807	188,159	60,055	153,669	699,344	3,872	4,176,408	3,278,820	897,588

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS,Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	4,896	1,361		8,683	0	214	15,154	6	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	561,686	0	0	0	561,686	0	86	0	16,699	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	192,826	0	0	0	192,826	0	32	0	0	0
1-D COUNSELING - DEPENDENT	105,329	30,758		52,036	467,216	741	656,080	45	169	0	0	0
1-E COUNSELING - DELINQUENT	0	0		319	18,796	0	19,115	0	37	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	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	348,391	103,615		51,541	0	104	503,651	221	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	4,677	1,228		6,001	312,371	257	324,534	12	550	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	94,074	0	94,074	0	18	0	18,172	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	353,330	105,086		48,111	0	515	507,042	521	0	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	244,257	73,188		190,474	0	9,363	517,282	1,546	0	0	0	0
1-O SERVICE PLANNING	316,637	91,661		169,679	6,351	6,655	590,983	257	55	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				408	42,774		43,182	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,377,517	406,897	754,512	527,252	941,582	17,849	4,025,609			0	34,871	0
Number of Children receiving only NON-PURCHASED IN-Home Services 314												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	17,940	5,342	0	3,781	109,312	92	136,467	440	8	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	239	420,651	0	420,890	3,104	27	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	6,527	1,969	0	2,848	39,707	92	51,143	553	17	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	116	110,418	0	110,534	806	28	0	0	0
2-G FOSTER FAMILY - DEPENDENT	117,070	40,767	0	185,703	220,295	3,218	567,053	7,023	45	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	3,260	16,544	0	19,804	424	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	141,537	48,078	0	195,947	916,927	3,402	1,305,891	12,350	128	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,355	597	0	265	163	92	2,472	1	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	642	143,503	0	144,145	811	8	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	48,960	0	48,960	175	2	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	1,355	597	0	907	192,626	92	195,577	987	11	0	0	0
ADMINISTRATION	102,362	27,238	0	150,048	0	0	279,648			35,000	0	0
TOTAL EXPENDITURES	1,622,771	482,810	754,512	874,154	2,051,135	21,343	5,806,725			35,000	34,871	0
County Indirect Costs = \$ 129,147												

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 15,154	\$ 0	\$ 15,154
Adoption Assistance	561,686	0	561,686
Subsidized Permanent Legal Custodianship	192,826	0	192,826
Counseling	675,195	0	675,195
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	503,651	0	503,651
Life Skills	418,608	0	418,608
Protective Service - Child Abuse	507,042	0	507,042
Protective Service - General	517,282	0	517,282
Service Planning	590,983	0	590,983
Juvenile Act Proceedings	43,182	0	43,182
Alternative Treatment	0	0	0
Community Residential	557,357	0	557,357
Emergency Shelter	161,677	0	161,677
Foster Family	586,857	0	586,857
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	146,617	0	146,617
Secure Residential Service (Except YDC)	48,960	0	48,960
YDC Secure	0	0	0
Administration	268,448	11,200	279,648
Combined Total Expense	<u>5,795,525</u>	<u>11,200</u>	<u>5,806,725</u>
Less Non-reimbursables	<u>69,871</u>	<u>0</u>	<u>69,871</u>
Total Net Expense	<u>\$ 5,725,654</u>	<u>\$ 11,200</u>	<u>\$ 5,736,854</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,622,771	\$ 0	\$ 1,622,771
Employee Benefits	482,810	0	482,810
Subsidies	754,512	0	754,512
Operating	862,954	11,200	874,154
Purchased Services	2,051,135	0	2,051,135
Fixed Assets	21,343	0	21,343
Combined Total Expense	<u>5,795,525</u>	<u>11,200</u>	<u>5,806,725</u>
Less Non-reimbursables	<u>69,871</u>	<u>0</u>	<u>69,871</u>
Total Net Expense	<u>\$ 5,725,654</u>	<u>\$ 11,200</u>	<u>\$ 5,736,854</u>

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2014 TO JUNE 30, 2015
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To increase Indirect Costs by \$11,200 to reconcile to the County Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 138,848	\$ 11,200	\$ 150,048

SECTION 4

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2015 to JUNE 30, 2016

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	3,520,327
Supplemental Act 148			<u>5,055</u>
Total State Allocation			3,525,382
State Share (CY348) ²	\$		3,520,121
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,520,121
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,520,121
Actual Act 148 Revenues Received ⁴			<u>3,525,382</u>
Net Amount Due County/(State) ⁵		\$	<u><u>(5,261)</u></u>

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

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

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

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

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the county received and the Final Net State Share Payable to the county.

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	13,947	0	270	0	0	0	1,895	0	11,782	11,782	0
02. 90% REIMBURSEMENT	197,415	876	550	51,873	0	0	22,761	0	121,355	109,220	12,135
03. 80% REIMBURSEMENT	5,391,772	86,533	354,626	136,286	60,055	153,669	551,257	0	4,049,346	3,239,476	809,870
04. 60% REIMBURSEMENT	338,917	1,474	4,838	0	0	0	110,202	3,701	218,702	131,221	87,481
05. 50% REIMBURSEMENT	57,369	0	75	0	0	0	451	0	56,843	28,422	28,421
06. TOTAL NET CHILD WELFARE EXPEND.	5,999,420	88,883	360,359	188,159	60,055	153,669	686,566	3,701	4,458,028	3,520,121	937,907

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

08. NON-REIMBURSABLE EXPENDITURES	50,316	0							50,316		50,316
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09. TOTAL EXPENDITURES	6,049,736	88,883	360,359	188,159	60,055	153,669	686,566	3,701	4,508,344	3,520,121	988,223
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10. TOTAL TITLE IV-D COLLECTIONS 57,262

11. TITLE IV-D Collections for IV-E Children 18,673

12. STATE ACT 148 - line 6 3,520,121

13. STATE ACT 148 ALLOCATION 3,525,382

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,520,121

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,520,121										
ACT 148 AMOUNT RECEIVED	3,525,382										
ADJUSTMENT TO STATE SHARE	(5,261)										

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

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	13,947	0		270	0		0	1,895	0	11,782	11,782	0
1-B ADOPTION ASSISTANCE	512,686	0	203,722	1,591			0	0	0	307,373	245,898	61,475
1-C SUBSIZED PERMANENT LEGAL CUSTODIANSHIP	200,334	0	84,241				0	0	0	116,093	92,874	23,219
1-D COUNSELING - DEPENDENT	656,725	0		3,465	0	60,055	92,000	26,313	0	454,892	363,914	90,978
1-E COUNSELING - DELINQUENT	21,454	0		0	0	0	1,000	0	0	20,454	16,363	4,091
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	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	507,048	0		10,015	0	0	0	72,459	0	424,574	339,659	84,915
1-K LIFE SKILLS - DEPENDENT	344,546	0		219	136,286	0	45,669	1,518	0	160,854	128,683	32,171
1-L LIFE SKILLS - DELINQUENT	60,499	0		0	0	0	15,000	0	0	45,499	36,399	9,100
1-M PROTECTIVE SERVICE - CHILD ABUSE	509,223	0		9,998	0	0	0	72,245	0	426,980	341,584	85,396
1-N PROTECTIVE SERVICE - GENERAL	517,058	0		9,917	0	0	0	71,023	0	436,118	348,894	87,224
1-O SERVICE PLANNING	631,371	0		11,288	0	0	0	82,126	0	537,957	430,366	107,591
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	57,369	0		75	0	0	0	451	0	56,843	28,422	28,421
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	4,012,260	0	287,963	46,838	136,286	60,055	153,669	328,030	0	2,999,419	2,384,838	614,581
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	310,818	15,432	2,312	536	0	0	0	100,264	0	192,274	153,819	38,455
2-D COMMUNITY RESIDENTIAL - DELINQUENT	530,087	31,569	9,336	0	0	0	0	6,166	0	483,016	386,413	96,603
2-E EMERGENCY SHELTER - DEPENDENT	108,047	90	0	550	12,372	0	0	21,460	0	73,575	66,218	7,357
2-F EMERGENCY SHELTER - DELINQUENT	89,368	786	0	0	39,501	0	0	1,301	0	47,780	43,002	4,778
2-G FOSTER FAMILY - DEPENDENT	597,250	38,548	1,418	6,568	0	0	0	115,921	0	434,795	347,836	86,959
2-H FOSTER FAMILY - DELINQUENT	12,673	984	0	0	0	0	0	3,222	0	8,467	6,774	1,693
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CRP	1,648,243	87,409	13,066	7,654	51,873	0	0	248,334	0	1,239,907	1,004,062	235,845
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	45,195	1,289	0	1	0	0	0	3,518	0	40,387	24,232	16,155
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	60,045	185	0	0	0	0	0	0	0	59,860	35,916	23,944
3-D SECURE RES. SERVICE (EXCEPT YDC)	5,823	0							0	5,823	3,494	2,329
3-E YDC SECURE	0	0								0	0	0
3-F SUBTOTAL INSTITUTIONAL	111,063	1,474	0	1	0	0	0	3,518	0	106,070	63,642	42,428
4 ADMINISTRATION	227,854	0		4,837		0	0	106,684	3,701	112,632	67,579	45,053
5 TOTAL REVENUES	5,999,420	88,883	301,029	59,330	188,159	60,055	153,669	686,566	3,701	4,458,028	3,520,121	937,907

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
IN-HOME												
1-A ADOPTION SERVICE	5,550	1,719		5,938	0	740	13,947	4	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	527,845	157	0	0	528,002	0	79	0	15,316	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	200,334	0	0	0	200,334	0	26	0	0	0
1-D COUNSELING - DEPENDENT	102,645	36,116		42,047	454,460	1,457	636,725	40	91	0	0	0
1-E COUNSELING - DELINQUENT	0	0		255	21,199	0	21,454	0	41	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	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	345,479	111,246		46,839	0	3,484	507,048	34	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	5,430	1,570		3,806	333,488	252	344,546	13	424	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	60,499	0	60,499	0	29	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	349,615	112,580		43,575	1,204	2,249	509,223	382	1	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	253,533	76,987		164,987	4,844	16,707	517,058	925	0	0	0	0
1-O SERVICE PLANNING	327,773	104,195		145,945	43,162	10,296	631,371	203	68	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				3,371	53,998		57,369	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,390,025	444,413	728,179	456,920	972,854	35,185	4,027,576			0	15,316	0
Number of Children receiving only NON-PURCHASED IN-Home Services: 409												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	17,301	4,672	0	5,823	281,570	1,452	310,818	1,833	20	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	418	529,669	0	530,087	3,692	32	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	12,398	3,131	0	11,604	79,343	1,571	108,047	1,096	46	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	114	89,254	0	89,368	713	32	0	0	0
2-G FOSTER FAMILY - DEPENDENT	131,609	47,059	0	165,165	234,247	19,170	597,250	7,659	50	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	3,682	8,991	0	12,673	391	3	0	0	0
2-I SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-J SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUBTOTAL CBP	161,308	54,862	0	186,806	1,223,074	22,193	1,648,243	15,384	183	0	0	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	31	8	0	0	45,156	0	45,195	376	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/WFC)	0	0	0	0	60,045	0	60,045	369	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	5,823	0	5,823	18	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	31	8	0	0	111,024	0	111,063	763	7	0	0	0
4 ADMINISTRATION	104,029	30,408	0	128,417	0	0	262,854			35,000	0	0
5 TOTAL EXPENDITURES	1,655,393	529,691	728,179	772,143	2,306,952	57,378	6,049,736			35,000	15,316	0
County Indirect Costs = \$ 118,539												

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 13,385	\$ 562	\$ 13,947
Adoption Assistance	527,834	168	528,002
Subsidized Permanent Legal Custodianship	200,334	0	200,334
Counseling	713,538	(55,359)	658,179
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	503,192	3,856	507,048
Life Skills	404,950	95	405,045
Protective Service - Child Abuse	503,149	6,074	509,223
Protective Service - General	502,210	14,848	517,058
Service Planning	618,488	12,883	631,371
Juvenile Act Proceedings	57,369	0	57,369
Alternative Treatment	0	0	0
Community Residential	839,261	1,644	840,905
Emergency Shelter	196,593	822	197,415
Foster Family	587,269	22,654	609,923
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	105,214	26	105,240
Secure Residential Service (Except YDC)	5,823	0	5,823
YDC Secure	0	0	0
Administration	282,969	(20,115)	262,854
Combined Total Expense	<u>6,061,578</u>	<u>(11,842)</u>	<u>6,049,736</u>
Less Non-reimbursables	<u>50,316</u>	<u>0</u>	<u>50,316</u>
Total Net Expense	<u>\$ 6,011,262</u>	<u>\$ (11,842)</u>	<u>\$ 5,999,420</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,655,393	\$ 0	\$ 1,655,393
Employee Benefits	525,692	3,999	529,691
Subsidies	728,168	11	728,179
Operating	785,693	(13,550)	772,143
Purchased Services	2,348,428	(41,476)	2,306,952
Fixed Assets	18,204	39,174	57,378
Combined Total Expense	<u>6,061,578</u>	<u>(11,842)</u>	<u>6,049,736</u>
Less Non-reimbursables	<u>50,316</u>	<u>0</u>	<u>50,316</u>
Total Net Expense	<u>\$ 6,011,262</u>	<u>\$ (11,842)</u>	<u>\$ 5,999,420</u>

**VENANGO COUNTY CHILDREN AND YOUTH AGENCY
FOR THE PERIOD JULY 1, 2015 TO JUNE 30, 2016
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370			1	CY-370 Adjustments				
	1-M	2		Protective Service Child Abuse - Employee Benefits	\$ 108,581	\$ 3,999	\$ 112,580	
	1-B	3		Adoption Assistance - Subsidies	\$ 527,834	\$ 11	\$ 527,845	
	1-A	4		Adoption Service - Operating	\$ -	\$ 157	\$ 157	
	1-J	4		Intake and Referral - Operating	\$ 45,942	\$ 897	\$ 46,839	
	1-K	4		Life Skills-Dependent - Operating	\$ 3,785	\$ 21	\$ 3,806	
	2-C	4		Community Residential - Dependent-Operating	\$ 5,154	\$ 669	\$ 5,823	
	2-E	4		Emergency Shelter-Dependent - Operating	\$ 11,413	\$ 191	\$ 11,604	
	2-G	4		Foster Family-Dependent - Operating	\$ 160,535	\$ 4,630	\$ 165,165	
	1-D	5		Counseling Dependent - Purchased Services	\$ 509,819	\$ (55,359)	\$ 454,460	
	1-M	5		Protective Service- Child Abuse - Purchased Services	\$ 1,200	\$ 4	\$ 1,204	
	1-N	5		Protective Service-General - Purchased Services	\$ -	\$ 4,844	\$ 4,844	
	1-O	5		Service Planning - Purchased Services	\$ 34,813	\$ 8,349	\$ 43,162	
	2-C	5		Community Residential-Dependent - Purchased Services	\$ 281,552	\$ 18	\$ 281,570	
	2-G	5		Foster Family-Dependent - Purchased Services	\$ 233,605	\$ 642	\$ 234,247	
	3-C	5		Res. Service-Deliquent (Except YDC/YFC) - Purchased Services	\$ 60,019	\$ 26	\$ 60,045	
	1-A	6		Adoption Service - Fixed Assets	\$ 178	\$ 562	\$ 740	
	1-J	6		Intake and Referral - Fixed Assets	\$ 525	\$ 2,959	\$ 3,484	
	1-K	6		Life Skills-Dependent - Fixed Assets	\$ 178	\$ 74	\$ 252	
	1-M	6		Protective Service-Child Abuse - Fixed Assets	\$ 178	\$ 2,071	\$ 2,249	
	1-N	6		Protective Service-General - Fixed Assets	\$ 6,703	\$ 10,004	\$ 16,707	
	1-O	6		Service Planning - Fixed Assets	\$ 5,762	\$ 4,534	\$ 10,296	
	2-C	6		Community Residential-Dependent - Fixed Assets	\$ 495	\$ 957	\$ 1,452	
	2-E	6		Emergency Shelter-Dependent - Fixed Assets	\$ 940	\$ 631	\$ 1,571	
	2-G	6		Foster Family-Dependent - Fixed Assets	\$ 1,788	\$ 17,382	\$ 19,170	
					Total Adjustment Amount		\$ 8,273	
					To increase expenditures in the amount of \$8,273 due to reconciling the Revised CY-370 with the originally submitted CY-370 Expenditure Report and to agree to the final ledger report.			
			Title 55 PA Code, Chapter 3170.41(a)					
CY-370	4	4	2	Administration - Operating	\$ 163,758	\$ (20,115)	\$ 143,643	
				To decrease Indirect Costs by \$20,115 to reconcile to the County Cost Allocation Plan.				
				Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12				

SECTION 5

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance – Failure to Perform Annual Physical Inventories of Fixed Assets (Not Resolved)

In our prior engagement report, we cited the agency for again failing to perform annual physical inventories of fixed assets. While we found during our prior engagement, for the 2008-2009, 2009-2010, 2010-2011 and 2011-2012 fiscal years, the Venango County Children and Youth Agency (agency) did provide a fixed asset listing that was inclusive of all fixed assets purchased during the aforementioned fiscal years, the agency failed to provide documentation evidencing that annual physical inventories of fixed assets were conducted for the aforementioned fiscal years. Furthermore, during the conduct of our current engagement, the agency again failed to provide evidence of the performance of annual physical inventories of fixed assets for the 2012-2013, 2013-2014, and 2014-2015 fiscal years. Therefore, we concluded that the issuance of a repeat cite was warranted.

Furthermore, during the conduct of our prior engagement, we found that the agency failed to establish and implement formal written policies and procedures for the maintenance of fixed asset listings, the performance of annual physical inventories of fixed assets, and the maintenance of documentation evidencing physical inventory results. In the agency's written response to the finding included in our prior engagement report, agency management stated that the county was in the process of updating its procurement policy to include the agency's fixed asset inventory procedure. During our current engagement, the agency provided us with written procedures for conducting inventories; however, the agency could not provide evidence these procedures had been formally adopted. Therefore, we concluded that the issuance of a second repeat cite was warranted. Both of these cites are detailed in the Current Engagement Finding and Recommendations section (Section 6) of this report.

Finding No. 2- Noncompliance - Venango County Children and Youth Agency Failed to Execute Purchase of Service Agreements with Multiple Providers

In our prior engagement report, for the 2008-2009, 2009-2010, 2010-2011 and 2011-2012 fiscal years, we cited the Venango County Children and Youth Agency (agency) for using two providers who rendered legal services for Juvenile Act Proceedings even though Purchase of Service Agreements had not been executed with the providers. As such, for the aforementioned period, the agency violated the Commonwealth Department of Human Services' (DHS) regulations which require 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. However, due to the timing of the release of our prior engagement report, in January 2017, the agency was not made aware of this requirement until after the conclusion of our current engagement scope period (June 30, 2016). In its response to

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

the finding in our prior engagement, the agency stated that it would correct the issue moving forward (during 2017 and after our current engagement scope period). Therefore, we decided to not issue a repeat finding. We will follow up on this issue during the conduct of our next audit.

SECTION 6

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – Noncompliance – Failure to Perform Annual Physical Inventories of Fixed Assets

Condition: As detailed in our Status of Prior Engagement Findings and Recommendation section (Section 5) of this report, during the conduct of our current engagement, the agency again failed to provide evidence of the performance of annual physical inventories of fixed assets for the 2012-2013, 2013-2014, and 2014-2015 fiscal years; documentation evidencing the conduct of a physical inventory of fixed assets was provided for the 2015-2016 fiscal year.

Furthermore, the agency, again, failed to implement formal written policies and procedures for the maintenance of fixed asset listings, the performance and documentation of annual physical inventories of fixed assets, and the maintenance of documentation evidencing physical inventory results.

Criteria: Title 55 Pa. Code, § 3170.77 (f) (4), related to ownership of fixed assets, states:

Ownership Responsibilities. In accordance with sound business practice, the holder of fixed assets shall:

- (4) Perform an annual physical inventory at the end of the funding period/fiscal year by sighting and verifying the inventory listing. Discrepancies shall be documented and kept on file with the invoices, inventory reports, and other papers which are subject to audit.

Cause: Even though the agency was made aware of DHS' requirements to perform an annual physical inventory of fixed assets and to establish a corresponding written policy during our prior engagement, the agency failed to take appropriate corrective action to ensure full compliance was achieved.

Effect: For the 2012-2013, 2013-2014 and 2014-2015 fiscal years, agency assets might not have been properly acquired, secured or disposed of in accordance with funding regulations, which could lead to loss/misuse of assets. Additionally, the lack of formal, established policy and procedures for the conduct of physical inventories and maintenance of fixed asset listings may lead to inconsistent results, especially during periods of employee turnover.

Recommendation: We recommend that the Venango County Children and Youth Agency perform and document the annual physical inventories of fixed assets and maintain evidence of fixed asset listings, in accordance to DHS regulations. In addition, the agency should formally

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

establish written policies and procedures related to the performance and documentation of the annual physical inventories of fixed assets and to the maintenance of fixed asset listings.

Agency Response: The County is aware of the issue and has purchased and implemented bar code software in order to comply with the regulation. Going forward we intend to maintain all proper documentation support the inventory of our fixed assets.

Auditor's Conclusion Upon their Response: We will follow up on this issue during our next audit of the agency to determine whether the agency properly conducted annual physical inventories of fixed assets, maintained evidence substantiating the conduct of these inventories, and formally developed and implemented corresponding policy and procedures.

SECTION 7

**CURRENT ENGAGEMENT
OBSERVATION**

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

Observation – Significant Control Deficiencies Exist in the Commonwealth DHS’ Oversight of Children and Youth (C&Y) Agencies’ Adherence with the Requirements of the Child Protective Services Law (CPSL)

The Child Protective Services Law¹ (CPSL) requires the conduct of criminal background checks and child abuse history clearances (*certifications*) for all employees and direct volunteers of county children and youth (C&Y) agencies as well as the volunteers/employees of these agencies’ contractors (providers) and subcontractors (sub-recipients).² To ensure adherence to these requirements, the Commonwealth DHS (DHS) has assigned monitoring responsibilities to internal offices and bureaus based on the types of services provided.

Foster Care

As a part of its annual licensing inspection process of county C&Y agencies, the Commonwealth DHS’ Office of Children, Youth and Families (OCYF) performs reviews of agency employees and agency foster parents’ adherence to the requirements of the CPSL. The OCYF also performs CPSL adherence reviews of employees of contracted foster family agencies through its annual licensing inspection of these providers. However, because the OCYF is behind in its completion of these annual inspections and does not have adequate procedures in place to determine whether C&Y agencies are monitoring their respective providers’ and sub-recipients’ adherence to the CPSL,³ the safety of children receiving services from these agencies and their contractors and subcontractors may be at **risk**. According to information provided by the DHS OCYF, the Venango County Children and Youth Agency provided in-home and placement services to 996 children residing within the County during the 2015-2016 fiscal year.

Day Treatment Centers and Child Residential Facilities

Beginning July 1, 2012, the DHS Bureau of Human Services’ Licensing (bureau) took over responsibility for the performance of the annual licensing inspections of Child Day Treatment Centers and Child Residential Facilities, which encompasses the performance of CPSL

¹ Please note that the CPSL was extensively amended during the period of 2013-2015 with 24 pieces of child protection legislation, as well as one additional piece of legislation enacted in 2016. The Commonwealth’s Keep Kids Safe website states that the amendments enacted are “changing how Pennsylvania responds to child abuse. These changes will significantly impact the reporting, investigation, assessment, prosecution, and judicial handling of child abuse and neglect cases. The new laws expand and further define mandatory reporters and the reporting process, increase penalties for those mandated to report suspected child abuse who fail to do so, and provide protections from employment discrimination for filing a good faith report of child abuse.” See <http://keepkidssafe.pa.gov/laws/index.htm>, accessed August 21, 2018.

² 23 Pa.C.S. §§ 6344 and 6344.2.

³ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

VENANGO COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT OBSERVATION

adherence reviews of the employees of these providers. Prior to July 1, 2012, the DHS OCYF had been responsible for performing these CPSL adherence reviews during its annual licensing inspections of these providers. Through a review of the DHS website, we found letters, posted by DHS, to the management staff of Child Day Treatment Centers and Child Residential Facilities detailing the results of the licensing inspections performed by the bureau and identifying regulatory violations, including CPSL adherence violations, as specified in the accompanying License Inspection Summaries. However, we are unable to attest to: 1) the timeliness of the completion and approval of these annual inspections and 2) whether the CPSL adherence of any potential sub-recipients used by these providers are being monitored.⁴

Contracted In-Home Preventative Service Providers

For contracted *In-Home Preventative Service providers*,⁵ we were informed by DHS OCYF that these providers are not required to be licensed by the Commonwealth and, thus, are not subject to the annual inspections performed by the DHS. DHS' position was that while not all in-home service providers would meet the criteria requiring the conduct of *certifications* for employees/volunteers, when they do, C&Y agencies were responsible for including provisions in their executed contracts with these providers.

In correspondence with management of C&Y agencies during some of our recently conducted audit engagements, we have found that some C&Y agencies' management staffs are still of the opinion that there is no need to directly monitor CPSL adherence of the providers' employees/volunteers because they are now including the requirements for this type of monitoring in their executed contracts with these providers. However, our interpretation of the CPSL remains that C&Y agencies cannot fulfill their duties under the CPSL to protect the children receiving in-home preventative services from child abuse by merely including the requirements for "direct monitoring"⁶ in their provider executed contracts. Instead, all C&Y agencies should have a process in place that allows them to actively monitor their providers and sub-recipients by routinely reviewing their employees' and volunteers' *certifications* for disqualifying convictions.

⁴ This is detailed in the Commonwealth of Pennsylvania Single Audit Reports (most recently for the fiscal year ended June 30, 2017, via Finding 2017-012).

⁵ Please note that based on recent correspondence with DHS, these providers are referred to as "private providers delivering prevention and reunification services." We refer to them as *contracted In-Home Preventative Service providers* throughout our observation for ease of understanding.

⁶ In our Department's opinion "direct monitoring" consists of C&Y agencies routinely performing procedures (no less frequently than quarterly) to obtain reasonable assurance that their *contracted In-Home Preventative Service providers* and their sub-recipients are properly vetting a representative sample of the background checks and child abuse history clearances of their employees and volunteers to identify, and properly address, any identified disqualifying convictions.

VENANGO COUNTY CHILDREN AND YOUTH AGENCY CURRENT ENGAGEMENT OBSERVATION

Therefore, we concluded that DHS had not taken every action to obtain reasonable assurance that C&Y agencies were taking enough action to ensure the safety and welfare of the vulnerable, at risk children receiving in-home preventative services. Further, because DHS has not implemented a process to ensure that C&Y agencies are consistently monitoring the CPSL adherence of the contracted In-Home Preventative Service providers' employees and volunteers, this Department will continue to raise concerns about the risks posed to the safety of these vulnerable children.⁷

DHS Senior Management Follow-Up Response

DHS senior management provided an official response to our concerns detailed in this Observation in a February 28, 2018 letter that affirmed their assertion that, because DHS has no contractual relationship with *contracted In-Home Preventative Service providers*, the ability and responsibility to monitor private providers⁸ to ensure that their *certifications* adhere to the CPSL falls to the C&Y agencies, as does the responsibility to take appropriate action when they do not comply.

DHS senior management staff further stated that DHS recognizes that they are responsible for communicating contract monitoring expectations to the C&Y agencies and for implementing a method to ensure that contract monitoring is being performed adequately. DHS' OCYF has communicated DHS' expectation that C&Y agencies must monitor these private providers' compliance with the requirements of the CPSL. DHS has also reiterated this expectation during quarterly Pennsylvania Children and Youth Administrators (PCYA) meetings held between June 2016 and October 2017, as well as in general guidance regarding contract monitoring efforts included in OCYF Bulletins issued for the 2017-18 and 2018-19 fiscal years. Further, DHS stated that OCYF will issue additional guidance in its Needs-Based Plan and Budget instructions for this year to emphasize adherence to the CPSL requirements for these providers as part of the C&Y agencies' monitoring expectations.

Finally, DHS informed us that they will address the adequacy of C&Y agencies' monitoring through the July 2019 version of the DHS Single Audit Supplement (SAS) and will develop and require through the SAS a schedule that captures the details of each C&Y agency's monitoring efforts. This will include a listing of these private providers, whether they were monitored and if any CPSL violations were identified. The schedule will be submitted with the respective county's annual single audit report and will be subject to an Agreed Upon Procedures

⁷ The 2017 Annual Child Protective Services Report notes that the DHS' Office of Children, Youth and Families (OCYF) and its regional offices (in Philadelphia, Scranton, Harrisburg, and Pittsburgh) have responsibilities that include, among others: "Monitoring, licensing, and providing technical assistance to CCYA and private children and youth agencies and facilities." [Emphasis added.], p. 7; http://www.dhs.pa.gov/cs/groups/webcontent/documents/document/c_275378.pdf, accessed August 3, 2018.

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

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(AUP) engagement. DHS will also provide technical assistance to any C&Y agency that needs improvement.

We believe that DHS obtaining C&Y agencies' reporting of the CPSL status of these providers as a part of their Single Audit Supplement and the other above discussed DHS' methods taken to address the issues we raised in our March 18, 2018 Position Statement letter to DHS would be a significant improvement. However, until DHS implements a process to ensure that all 67 C&Y agencies are routinely directly monitoring the CPSL adherence to the *certifications* of their contracted in-home preventative service providers' employees and volunteers, this Department, as indicated in our March 18, 2018 Position Statement letter, will continue to raise our concerns. Our Department again wishes to re-emphasize that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Greater Scrutiny of Arrest and Conviction Records

It is important to note that background checks and child abuse clearances have historically been valid for one year after being obtained. However, recent amendments to the CPSL extend this time frame from one year to five years.⁹ Therefore, there is a need for DHS and C&Y agencies across the commonwealth to have a *greatly heightened* awareness about the arrest and conviction records, as well as child abuse adjudications, of the employees/volunteers of C&Y agencies' *contracted In-Home Preventative Service providers* and their sub-recipients. This is to ensure that no new, disqualifying incidents have occurred from the date of the background clearances since certain disqualifying offenses could go undetected for years.

Auditor General Senior Management's Follow-up Conclusion Statement

We commend DHS management for acknowledging the seriousness of the risks to children's safety resulting from the significant control deficiencies we identified related to CPSL adherence as discussed in our March 18, 2018 Position Statement letter. Further, we recognize the challenges that DHS faces in monitoring the 67 C&Y agencies' direct monitoring of the numerous *contracted In-Home Preventative Service providers* and their sub-recipients. We believe that requiring C&Y agencies to submit a schedule that captures the details of the agency's monitoring efforts as described above will be a major improvement. However, we also recognize that risks to these vulnerable children continue to exist. One such risk results from the potential delay of 9 to 21 months (or possibly longer) between the date of possible non-compliance by a *contracted In-Home Preventative Service provider* and/or inadequate

⁹ 23 Pa.C.S. § 6344.4.

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monitoring by a county C&Y agency and DHS becoming aware of those issues.¹⁰

Furthermore, as previously stated, we have communicated to DHS that we believe that DHS should do more to assure that employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through reviews of background checks and child abuse history clearances and to ensure that employees/volunteers do not have any convictions or adjudications that are disqualifying under the CPSL. Further, because of more recent amendments to the CPSL that changed the validity timeframe for background checks and child abuse history clearances from one to five years (i.e., 60 months) after being obtained, we believe that a greatly heightened awareness of these providers and sub-recipients' arrest and conviction records and child abuse adjudications is warranted.

Directly monitoring whether employees/volunteers of *contracted In-Home Preventative Service providers* are properly vetted through a background check process is a crucial step towards protecting these at risk children. Therefore, we will continue to monitor the adequacy of measures taken by DHS to monitor and address C&Y agencies' compliance with the requirements of the CPSL as it relates to their contracted in-home preventative service providers and their sub-recipients. Again, our Department re-emphasizes that any failure to perform such monitoring puts the safety of these vulnerable children at great risk.

Finally, we requested that DHS reach out to, and work with, the chairs of the legislative committees of the Pennsylvania Senate and House of Representatives who help to protect the wellbeing of Pennsylvania children and youth to amend the Human Services Code to include provisions requiring the licensure and annual inspections of *contracted In-Home Preventative Service providers and their subcontractors (sub-recipients)*.

¹⁰ The potential 9-21 month delay is based on the Single Audit being due nine months after the end of the fiscal year plus up to 12 months for possible non-compliance occurring at the beginning of the fiscal year. The period of delay would be higher when the Single Audit is not received within nine months from the end of the fiscal year.

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