

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Armstrong County Children and Youth Agency

March 2025



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
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www.PaAuditor.gov**

**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Armstrong County
450 East Market Street, Suite 200
Kittanning, PA 16201

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 Armstrong County Children, Youth and Family 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, 2021 to June 30, 2022 and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 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 Armstrong 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 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.¹

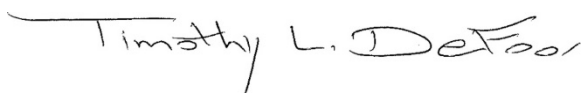
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

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 February 4, 2025.

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
February 5, 2025

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.

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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, 2021 to JUNE 30, 2022

**ARMSTRONG 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		\$ 3,174,879
Supplemental Act 148		<u>0</u>
Total State Allocation		3,174,879
State Share (CY348) ²	\$ 2,934,860	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 2,934,860
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 2,934,860
Actual Act 148 Revenues Received ⁴		<u>2,934,860</u>
Net Amount Due County/(State) ⁵		<u><u>0</u></u>

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

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

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 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	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	35,720	0	4,313	0	0	0	0	0	31,407	31,407	0
02. 90% REIMBURSEMENT	108,258	0	4,622	0	0	0	0	0	103,636	93,272	10,364
03. 80% REIMBURSEMENT	4,289,853	85,900	697,361	227,935	60,853	178,151	4,950	0	3,034,703	2,427,764	606,939
04. 60% REIMBURSEMENT	662,107	14,852	50,922	0	0	0	0	2,721	593,612	356,168	237,444
05. 50% REIMBURSEMENT	56,740	0	4,243	0	0	0	0	0	52,497	26,249	26,248
06. TOTAL NET CHILD WELFARE EXPEND.	5,152,678	100,752	761,461	227,935	60,853	178,151	4,950	2,721	3,815,855	2,934,860	880,995

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

08. NON-REIMBURSABLE EXPENDITURES	61,396	763							60,633		60,633
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09. TOTAL EXPENDITURES	5,214,074	101,515	761,461	227,935	60,853	178,151	4,950	2,721	3,876,488	2,934,860	941,628
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10. TOTAL TITLE IV-D COLLECTIONS 37,847

11. TITLE IV-D Collections for IV-E Children 8,174

12. STATE ACT 148 - line 6 2,934,860

13. STATE ACT 148 ALLOCATION 3,174,879

14. ADJUSTED STATE SHARE (lower of 12 or 13) 2,934,860

INVOICE											
AMENDED STATE SHARE (ACT 148)	2,934,860										
ACT 148 AMOUNT RECEIVED	2,934,860										
ADJUSTMENT TO STATE SHARE	0										

ARMSTRONG 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
IN-HOME	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
1-A ADOPTION SERVICE	35,720	0	0	4,313	0	0	0	0	0	31,407	31,407	0
1-B ADOPTION ASSISTANCE	505,762	24,311	282,732	3,697	0	0	0	0	0	195,022	156,018	39,004
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	63,365	1,984	25,494	0	0	0	0	0	0	35,887	28,710	7,177
1-D COUNSELING - DEPENDENT	6,072	2,492	0	0	0	0	0	0	0	3,580	2,864	716
1-E COUNSELING - DELINQUENT	27,714	0	0	0	0	0	0	0	0	27,714	22,171	5,543
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	278,148	0	0	6,505	166,911	0	0	0	0	104,732	83,786	20,946
1-H DAY TREATMENT - DELINQUENT	0	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	0
1-J INTAKE & REFERRAL	134,828	0	0	16,568	0	0	0	0	0	118,260	94,608	23,652
1-K LIFE SKILLS - DEPENDENT	535,182	0	0	9,349	61,024	0	0	0	0	464,809	371,847	92,962
1-L LIFE SKILLS - DELINQUENT	10,831	0	0	0	0	0	0	0	0	10,831	8,665	2,166
1-M PROTECTIVE SERVICE - CHILD ABUSE	354,326	0	0	42,006	0	0	0	0	0	312,320	249,856	62,464
1-N PROTECTIVE SERVICE - GENERAL	872,503	400	0	105,998	0	60,853	0	0	0	705,252	564,202	141,050
1-O SERVICE PLANNING	194,019	0	0	23,866	0	0	0	0	0	170,153	136,122	34,031
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	44,799	0	0	4,243	0	0	0	0	0	40,556	20,278	20,278
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,063,269	29,187	308,226	216,545	227,935	60,853	0	0	0	2,220,523	1,770,534	449,989

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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	476,220	14,259	38,499	25,450	0	0	178,151	0	0	219,861	175,889	43,972
2-D COMMUNITY RESIDENTIAL - DELINQUENT	194,113	9,849	0	0	0	0	0	0	0	184,264	147,411	36,853
2-E EMERGENCY SHELTER - DEPENDENT	76,398	0	969	3,653	0	0	0	0	0	71,776	64,598	7,178
2-F EMERGENCY SHELTER - DELINQUENT	31,860	0	0	0	0	0	0	0	0	31,860	28,674	3,186
2-G FOSTER FAMILY - DEPENDENT	387,008	10,154	45,584	35,699	0	0	0	4,950	0	290,621	232,497	58,124
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	234,434	22,451	24,423	9,610	0	0	0	0	0	177,950	142,360	35,590
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	15,328	0	0	1,881	0	0	0	0	0	13,447	10,758	2,689
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,415,361	56,713	109,475	76,293	0	0	178,151	4,950	0	989,779	802,187	187,592

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	11,941	0	0	0	0	0	0	0	0	11,941	5,971	5,970
3-B RESIDENTIAL SERVICE - DEPENDENT	6,114	0	0	753	0	0	0	0	0	5,361	3,217	2,144
3-C RES. SERVICE - DELINQUENT (NON YDC/YC)	105,063	12,952	0	0	0	0	0	0	0	92,111	55,267	36,844
3-D SECURE RES. SERVICE (EXCEPT YDC)	148,016	0	0	0	0	0	0	0	0	148,016	88,810	59,206
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	271,134	12,952	0	753	0	0	0	0	0	257,429	153,265	104,164

4 ADMINISTRATION	402,914	1,900	0	50,169	0	0	0	0	2,721	348,124	208,874	139,250
5 TOTAL REVENUES	5,152,678	100,752	417,701	343,760	227,935	60,853	178,151	4,950	2,721	3,815,855	2,934,860	880,995

ARMSTRONG 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	18,078	12,421		3,942	635	644	35,720	7	3	0	0	0
I-B ADOPTION ASSISTANCE	0	0	505,762	0	0	0	505,762	0	68	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	63,365	0	0	0	63,365	0	9	0	0	0
I-D COUNSELING - DEPENDENT	0	0		6,072	0	0	6,072	0	6	0	0	0
I-E COUNSELING - DELINQUENT	0	0		27,714	0	0	27,714	0	21	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	24,563	17,245		10,634	225,063	643	278,148	33	33	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	76,253	50,380		6,022	0	2,173	134,828	852	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	41,658	31,032		3,349	458,929	217	535,185	33	156	3	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		350	10,481	0	10,831	0	3	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	202,931	122,035		14,452	12,306	2,613	354,337	295	110	11	0	0
I-N PROTECTIVE SERVICE - GENERAL	452,713	354,991		48,147	11,138	5,625	872,614	853	119	111	0	0
I-O SERVICE PLANNING	103,593	82,135		5,915	0	2,376	194,019	256	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					27,165	0	44,799	0	113	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	919,789	670,239	569,127	92,811	779,503	14,291	3,063,394			125	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 8,349											0
	LRCNP = Legal Representation for Children Non-Placement = \$ 9,285											0
	Number of Children receiving only NON-PURCHASED II 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	29,710	22,206	0	8,709	414,843	866	476,334	1,863	12	114	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	600	193,513	0	194,113	930	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	12,679	8,140	0	7,856	47,506	217	76,398	909	34	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	31,860	0	31,860	141	5	0	0	0
2-G FOSTER FAMILY - DEPENDENT	87,626	56,925	0	26,482	214,812	1,300	387,145	3,998	31	137	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	36,895	26,010	0	26,103	149,036	650	238,694	4,246	26	45	4,215	763
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	8,772	5,628	0	712	0	216	15,328	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	175,682	118,909	0	70,462	1,051,570	3,249	1,419,872	12,087	118	296	4,215	763

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	76	11,865	0	11,941	49	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,945	2,240	0	712	0	217	6,114	0	0	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	105,063	0	105,063	339	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	148,016	0	148,016	396	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	2,945	2,240	0	788	264,944	217	271,134	784	7	0	0	0
4 ADMINISTRATION	126,998	124,100	0	203,982	689	3,905	459,674			56,760	0	0
5 TOTAL EXPENDITURES	1,225,414	915,488	569,127	368,043	2,096,706	21,662	5,214,074			57,181	4,215	763
	County Indirect Costs = \$ 187,701											

**ARMSTRONG 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	\$ 35,720	\$ 0	\$ 35,720
Adoption Assistance	505,762	0	505,762
Subsidized Permanent Legal Custodianship	63,365	0	63,365
Counseling	33,786	0	33,786
Day Care	0	0	0
Day Treatment	278,148	0	278,148
Homemaker Service	0	0	0
Intake and Referral	134,828	0	134,828
Life Skills	546,016	0	546,016
Protective Service - Child Abuse	354,337	0	354,337
Protective Service - General	872,614	0	872,614
Service Planning	194,019	0	194,019
Juvenile Act Proceedings	44,799	0	44,799
Alternative Treatment	0	0	0
Community Residential	670,447	0	670,447
Emergency Shelter	108,258	0	108,258
Foster Family	387,145	0	387,145
Kinship Care	238,694	0	238,694
Supervised Independent Living	15,328	0	15,328
Juvenile Detention Service	11,941	0	11,941
Residential Service	111,177	0	111,177
Secure Residential Service (Except YDC)	148,016	0	148,016
YDC Secure	0	0	0
Administration	459,674	0	459,674
Combined Total Expense	<u>5,214,074</u>	<u>0</u>	<u>5,214,074</u>
Less Non-reimbursables	<u>61,396</u>	<u>0</u>	<u>61,396</u>
Total Net Expense	<u>\$ 5,152,678</u>	<u>\$ 0</u>	<u>\$ 5,152,678</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,225,414	\$ 0	\$ 1,225,414
Employee Benefits	915,488	0	915,488
Subsidies	569,127	0	569,127
Operating	368,043	0	368,043
Purchased Services	2,096,706	0	2,096,706
Fixed Assets	21,662	0	21,662
Combined Total Expense ¹	<u>5,196,440</u>	<u>0</u>	<u>5,196,440</u>
Less Non-reimbursables	<u>61,396</u>	<u>0</u>	<u>61,396</u>
Total Net Expense ¹	<u>\$ 5,135,044</u>	<u>\$ 0</u>	<u>\$ 5,135,044</u>

¹ The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	3,564,402
Supplemental Act 148			<u>0</u>
Total State Allocation			3,564,402
State Share (CY348) ²	\$		3,196,888
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,196,888
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,196,888
Actual Act 148 Revenues Received ⁴			<u>3,196,888</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

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

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

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 AMENDED CV348
 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	42,666	0	5,219	0	0	0	0	0	37,447	37,447	0
02. 90% REIMBURSEMENT	149,584	0	3,745	0	0	0	0	0	145,839	131,255	14,584
03. 80% REIMBURSEMENT	4,743,324	133,065	751,264	227,935	60,853	178,151	39,873	0	3,352,183	2,681,748	670,435
04. 60% REIMBURSEMENT	631,315	28,690	54,873	0	0	0	0	7,127	540,625	324,375	216,250
05. 50% REIMBURSEMENT	46,552	0	2,427	0	0	0	0	0	44,125	22,063	22,062
06. TOTAL NET CHILD WELFARE EXPEND.	5,613,441	161,755	817,528	227,935	60,853	178,151	39,873	7,127	4,120,219	3,196,888	923,331

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

08. NON-REIMBURSABLE EXPENDITURES	89,521	0							89,521		89,521
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09. TOTAL EXPENDITURES	5,702,962	161,755	817,528	227,935	60,853	178,151	39,873	7,127	4,209,740	3,196,888	1,012,852
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10. TOTAL TITLE IV-D COLLECTIONS 45,527

11. TITLE IV-D Collections for IV-E Children 12,186

12. STATE ACT 148 - line 6 3,196,888

13. STATE ACT 148 ALLOCATION 3,564,402

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,196,888

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,196,888										
ACT 148 AMOUNT RECEIVED	3,196,888										
ADJUSTMENT TO STATE SHARE	0										

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
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 Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	42,666	0		5,219	0		0	0	0	37,447	0	0
1-B ADOPTION ASSISTANCE	527,000	26,454	294,829	3,160			0	0	0	202,557	162,046	40,511
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	84,355	1,773	36,325				0	0	0	46,257	37,006	9,251
1-D COUNSELING - DEPENDENT	11,557	0					0	0	0	11,557	9,246	2,311
1-E COUNSELING - DELINQUENT	92,493	0					0	0	0	92,493	73,994	18,499
1-F DAY CARE	0	0					0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	298,785	0		7,283	180,686		0	0	0	110,816	88,653	22,163
1-H DAY TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0					0	0	0	0	0	0
1-J INTAKE & REFERRAL	105,920	0		14,003			0	0	0	91,917	73,534	18,383
1-K LIFE SKILLS - DEPENDENT	444,800	0		8,618	47,249		0	0	0	388,933	311,146	77,787
1-L LIFE SKILLS - DELINQUENT	16,271	0					0	0	0	16,271	13,017	3,254
1-M PROTECTIVE SERVICE - CHILD ABUSE	372,730	0		47,549			0	0	0	325,181	260,145	65,036
1-N PROTECTIVE SERVICE - GENERAL	824,551	265		108,726		60,853	0	0	0	654,707	523,766	130,941
1-O SERVICE PLANNING	214,603	0		28,583			0	0	0	186,020	148,816	37,204
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	46,552	0		2,427			0	0	0	44,125	22,063	22,062
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0					0	0	0	0	0	0
SUBTOTAL IN-HOME	3,082,283	28,492	331,154	225,568	227,935	60,853	0	0	0	2,208,281	1,760,879	447,402

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 Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	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
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	883,268	30,933	59,015	32,305			178,151	0	0	582,864	466,291	116,573
2-D COMMUNITY RESIDENTIAL - DELINQUENT	266,927	17,823	2,269	5,074			0	0	0	241,761	193,409	48,352
2-E EMERGENCY SHELTER - DEPENDENT	111,975	0		3,745			0	0	0	108,230	97,407	10,823
2-F EMERGENCY SHELTER - DELINQUENT	37,609	0					0	0	0	37,609	33,848	3,761
2-G FOSTER FAMILY - DEPENDENT	349,936	12,189	42,882	20,333			0	39,873	0	234,659	187,727	46,932
2-H FOSTER FAMILY - DELINQUENT	0	0					0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	234,137	43,628	29,140	9,039			0	0	0	152,330	121,864	30,466
2-J KINSHIP CARE - DELINQUENT	0	0					0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	15,991	0		2,131			0	0	0	13,860	11,088	2,772
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0					0	0	0	0	0	0
SUBTOTAL CBP	1,899,843	104,573	133,306	72,627	0	0	178,151	39,873	0	1,371,313	1,111,634	259,679

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 Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	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
3-B RESIDENTIAL SERVICE - DEPENDENT	6,084	0		813			0	0	0	5,271	3,163	2,108
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	162,583	7,854					0	0	0	154,729	92,837	61,892
3-D SECURE RES. SERVICE (EXCEPT YDC)	54,007	435					0	0	0	53,572	32,143	21,429
3-E YDC SECURE	0	0					0	0	0	0	0	0
SUBTOTAL INSTITUTIONAL	222,674	8,289	0	813	0	0	0	0	0	213,572	128,143	85,429

4 ADMINISTRATION	408,641	20,401		54,060		0	0	0	7,127	327,053	196,232	130,821
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5 TOTAL REVENUES	5,613,441	161,755	464,460	353,068	227,935	60,853	178,151	39,873	7,127	4,120,219	3,196,888	923,331
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ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
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-Reimbursables
1-A ADOPTION SERVICE	19,191	14,271	4,435	0	3,659	1,110	42,666	11	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	527,000	0	0	0	527,000	0	69	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	84,355	0	0	0	84,355	0	10	0	0	0
1-D COUNSELING - DEPENDENT	0	0	0	0	11,557	0	11,557	0	2	0	0	0
1-E COUNSELING - DELINQUENT	0	0	0	0	92,493	0	92,493	0	36	0	0	0
1-F DAY CARE	0	0	0	0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	25,616	18,558	9,490	244,011	1,110	1,110	298,785	31	31	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	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	0
1-J INTAKE & REFERRAL	59,869	45,612	6,203	0	0	3,698	115,382	704	0	9,462	0	0
1-K LIFE SKILLS - DEPENDENT	34,467	28,562	1,712	379,688	371	371	444,800	29	127	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0	0	16,271	0	0	16,271	0	8	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	217,741	130,634	15,212	16,486	4,438	4,438	384,511	405	111	11,781	0	0
1-N PROTECTIVE SERVICE - GENERAL	426,459	339,832	53,880	6,457	9,615	9,615	836,243	760	114	11,692	0	0
1-O SERVICE PLANNING	108,432	96,106	5,997	0	4,068	4,068	214,603	201	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	0	0	0	0	37,135	0	46,552	0	124	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	891,775	673,575	611,355	96,929	807,757	24,410	3,115,218	0	0	32,935	0	0
LRCNP = Legal Representation for Children in Placement = \$ 3,881												
LRCNP = Legal Representation for Children Non-Placement = \$ 5,536												
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	29,719	21,869	0	15,703	830,330	1,479	899,100	3,266	19	1,072	14,760	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	369	266,558	0	266,927	1,063	10	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	13,333	8,611	0	6,442	83,220	369	111,975	847	32	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	37,609	0	37,609	151	6	0	0	0
2-G FOSTER FAMILY - DEPENDENT	63,344	49,541	0	33,123	201,759	2,219	349,986	4,872	26	50	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	30,890	22,364	0	28,315	151,459	1,109	234,137	5,557	27	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	8,887	6,012	0	723	0	369	15,991	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	146,173	108,397	0	84,675	1,570,935	5,545	1,915,725	15,756	120	1,122	14,760	0
LRCNP = Legal Representation for Children in Placement = \$ 3,881												
LRCNP = Legal Representation for Children Non-Placement = \$ 5,536												
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	Non-Reim. Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	722	0	369	6,084	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,980	2,013	0	0	162,583	0	162,583	456	2	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	54,007	0	54,007	136	1	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	722	216,590	369	222,674	592	3	0	0	0
3-F SUBTOTAL INSTITUTIONAL	2,980	2,013	0	722	216,590	369	222,674	592	3	0	0	0
4 ADMINISTRATION	130,846	108,557	0	203,286	0	6,656	449,345	0	0	40,704	0	0
5 TOTAL EXPENDITURES	1,171,774	892,542	611,355	385,612	2,595,282	36,980	5,702,962	0	0	74,761	14,760	0
County Indirect Costs = \$ 186,141												

**ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 42,666	\$ 0	\$ 42,666
Adoption Assistance	527,000	0	527,000
Subsidized Permanent Legal Custodianship	84,355	0	84,355
Counseling	104,050	0	104,050
Day Care	0	0	0
Day Treatment	298,785	0	298,785
Homemaker Service	0	0	0
Intake and Referral	115,382	0	115,382
Life Skills	461,071	0	461,071
Protective Service - Child Abuse	384,511	0	384,511
Protective Service - General	836,243	0	836,243
Service Planning	214,603	0	214,603
Juvenile Act Proceedings	46,552	0	46,552
Alternative Treatment	0	0	0
Community Residential	1,166,027	0	1,166,027
Emergency Shelter	149,584	0	149,584
Foster Family	349,986	0	349,986
Kinship Care	234,137	0	234,137
Supervised Independent Living	15,991	0	15,991
Juvenile Detention Service	0	0	0
Residential Service	168,667	0	168,667
Secure Residential Service (Except YDC)	54,007	0	54,007
YDC Secure	0	0	0
Administration	449,345	0	449,345
Combined Total Expense	<u>5,702,962</u>	<u>0</u>	<u>5,702,962</u>
Less Non-reimbursables	<u>89,521</u>	<u>0</u>	<u>89,521</u>
Total Net Expense	<u>\$ 5,613,441</u>	<u>\$ 0</u>	<u>\$ 5,613,441</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,171,774	\$ 0	\$ 1,171,774
Employee Benefits	892,542	0	892,542
Subsidies	611,355	0	611,355
Operating	385,612	0	385,612
Purchased Services	2,595,282	0	2,595,282
Fixed Assets	36,980	0	36,980
Combined Total Expense ¹	<u>5,693,545</u>	<u>0</u>	<u>5,693,545</u>
Less Non-reimbursables	<u>89,521</u>	<u>0</u>	<u>89,521</u>
Total Net Expense ¹	<u>\$ 5,604,024</u>	<u>\$ 0</u>	<u>\$ 5,604,024</u>

¹ The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

ARMSTRONG COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Ms. Melissa Erazo

Director
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
Department of Human Services

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