

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2020 to June 30, 2021

July 1, 2021 to June 30, 2022

Blair County Children and Youth Agency

January 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Blair County
Blair County Courthouse
423 Allegheny Street, Suite 441A
Hollidaysburg, PA 16648

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

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

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total commonwealth expenditures paid on behalf of children residing within the county for the 2020-2021 and 2021-2022 fiscal years based on the accrual basis of accounting.¹

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

- For the **2020-2021 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment impacted the agency's Net State Share by increasing agency expenditures by \$454,038. Based on the application of the state participation rates, this adjustment resulted in an amount due to the county totaling \$360,938.
- For the **2021-2022 fiscal year**, our engagement resulted in two adjustments being made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by increasing agency expenditures by \$91,131 and increasing revenue by \$2,250. Based on the application of the state participation rates, these adjustments resulted in an amount due to the county totaling \$70,931.

This report includes the following findings:

Finding No. 1 – Inadequate Monitoring of Invoices for Contracted In-Home Service Providers' (Repeat Finding)

Finding No. 2 – Failure to Perform Quarterly Reconciliations of Agency Records to County Records

Finding No. 3 – Failure to Adhere to Contract Provisions with Legal Service Providers

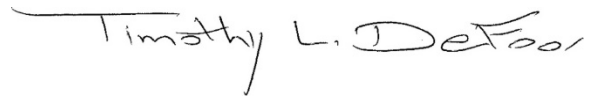
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on December 4, 2024.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

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.

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,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
December 12, 2024

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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, 2020 to JUNE 30, 2021

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

Approved State Allocation ¹		\$	8,192,288
Supplemental Act 148			<u>0</u>
Total State Allocation			8,192,288
State Share (CY348) ²	\$		6,378,499
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,378,499
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	6,378,499
Actual Act 148 Revenues Received ⁴			<u>6,017,561</u>
Net Amount Due County/(State) ⁵		\$	<u>360,938</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.

**BLAIR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	87,128	0	12,493	0	0	0	0	0	74,635	74,635	0
02. 90% REIMBURSEMENT	36,857	11	5,176	0	0	0	0	0	31,670	28,503	3,167
03. 80% REIMBURSEMENT	10,181,511	98,433	2,310,136	515,011	99,609	43,468	0	0	7,114,854	5,691,884	1,422,970
04. 60% REIMBURSEMENT	1,058,405	14,275	144,966	0	0	0	0	2,812	896,352	537,811	358,541
05. 50% REIMBURSEMENT	98,495	0	7,163	0	0	0	0	0	91,332	45,666	45,666
06. TOTAL NET CHILD WELFARE EXPEND.	11,462,396	112,719	2,479,934	515,011	99,609	43,468	0	2,812	8,208,843	6,378,499	1,830,344
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	197,830	0							197,830	118,698	79,132
08. NON-REIMBURSABLE EXPENDITURES	13,655	1,990							11,665		11,665
09. TOTAL EXPENDITURES	11,673,881	114,709	2,479,934	515,011	99,609	43,468	0	2,812	8,418,338	6,497,197	1,921,141
10. TOTAL TITLE IV-D COLLECTIONS	89,052										
11. TITLE IV-D Collections for IV-E Children	24,065										
12. STATE ACT 148 - line 6	6,378,499										
13. STATE ACT 148 ALLOCATION	8,192,288										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	6,378,499										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,378,499										
ACT 148 AMOUNT RECEIVED	6,017,561										
ADJUSTMENT TO STATE SHARE	360,938										

**BLAIR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021
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	87,128	0	12,493	14,970	0	0	0	0	0	74,635	74,635	0
1-B ADOPTION ASSISTANCE	2,892,357	0	1,388,404	14,970	0	0	0	0	0	1,488,983	1,191,186	297,797
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/H	333,096	0	110,547	2	0	0	0	0	0	222,547	178,038	44,509
1-D COUNSELING - DEPENDENT	743,855	0	3,449	325,529	0	0	0	0	0	414,877	331,902	82,975
1-E COUNSELING - DELINQUENT	37,915	0	0	3,535	0	0	0	0	0	34,380	27,504	6,876
1-F DAY CARE	0	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	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	140,390	0	20,127	0	0	0	0	0	0	120,263	96,210	24,053
1-K LIFE SKILLS - DEPENDENT	638,764	0	49	38,613	0	0	0	0	0	600,102	480,082	120,020
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHLD ABUSE	411,395	0	48,590	6,300	0	0	0	0	0	356,505	285,204	71,301
1-N PROTECTIVE SERVICE - GENERAL	1,539,290	219	191,840	60,434	99,609	43,468	0	0	0	1,143,720	914,976	228,744
1-O SERVICE PLANNING	980,269	0	35,266	80,600	0	0	0	0	0	864,503	691,442	172,861
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	97,230	0	7,163	0	0	0	0	0	0	90,067	45,033	45,034
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	7,901,689	219	1,498,951	334,049	515,011	99,609	43,468	0	0	5,410,382	4,316,212	1,094,170
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	425,643	12,643	22,818	14,847	0	0	0	0	0	375,335	300,268	75,067
2-D COMMUNITY RESIDENTIAL - DELINQUENT	300,691	26,437	0	227	0	0	0	0	0	274,027	219,222	54,805
2-E EMERGENCY SHELTER - DEPENDENT	36,857	0	1,851	3,325	0	0	0	0	0	31,681	28,513	3,168
2-F EMERGENCY SHELTER - DELINQUENT	0	11	0	0	0	0	0	0	0	(11)	(10)	(1)
2-G FOSTER FAMILY - DEPENDENT	1,220,024	33,834	150,241	208,853	0	0	0	0	0	827,096	661,677	165,419
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	500,630	25,300	54,680	42,756	0	0	0	0	0	377,894	302,315	75,579
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	17,192	0	0	2,370	0	0	0	0	0	14,822	11,858	2,964
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	2,501,037	98,225	229,590	272,378	0	0	0	0	0	1,900,844	1,523,843	377,001
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	1,265	0	8,145	13,425	0	0	0	0	0	1,265	633	632
3-B RESIDENTIAL SERVICE - DEPENDENT	124,666	0	0	0	0	0	0	0	0	103,096	61,858	41,238
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	153,673	13,866	0	0	0	0	0	0	0	139,807	83,884	55,923
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	197,830	0	0	0	0	0	0	0	0	197,830	118,698	79,132
3-F SUBTOTAL INSTITUTIONAL	477,434	13,866	8,145	13,425	0	0	0	0	0	441,998	265,073	176,925
4 ADMINISTRATION	780,066	409	123,396	0	0	0	0	0	2,812	653,449	392,069	261,380
5 TOTAL REVENUES	11,660,226	112,719	1,736,686	743,248	515,011	99,609	43,468	0	2,812	8,406,673	6,497,197	1,909,476

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

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	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	48,864	18,623		19,641	0	0	87,128	88	0	0	0	0
1-A ADOPTION SERVICE	0	0	2,902,609	0	0	0	2,902,609	0	326	0	10,252	0
1-B ADOPTION ASSISTANCE	0	0	333,085	11	0	0	333,096	0	37	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0		21,090	722,765	0	743,855	0	153	0	0	0
1-D COUNSELING - DEPENDENT	0	0		37,915	0	0	37,915	0	25	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	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		31,440	0	0	140,590	18	0	0	0	0
1-J INTAKE & REFERRAL	78,885	30,065		108,440	530,324	0	638,764	0	100	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		107,223	81,200	0	411,395	352	114	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	161,443	61,529		374,748	204,063	0	1,539,290	2,093	58	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	695,434	265,045		55,249	733,586	0	980,269	2,401	28	0	0	0
1-O SERVICE PLANNING	138,608	52,826		0	97,230	0	97,230	0	252	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	0	0	0	0	0	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,123,234	428,088	3,235,694	717,842	2,407,083	0	7,911,941			0	10,252	0
	LRCNP = Legal Representation for Children in Placement = \$ 13,160											400
	LRCNP = Legal Representation for Children Non-Placement = \$ 6,445											
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	23,314	8,886	0	19,736	373,707	0	425,643	1,547	7	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,731	298,960	0	300,691	1,017	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	10,220	3,895	0	4,073	18,669	0	36,857	125	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	155,375	59,216	0	131,507	875,914	0	1,222,012	12,260	73	188	1,800	1,895
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	124,715	47,531	0	87,739	242,060	0	502,045	7,378	65	95	1,320	95
2-J KINSHIP CARE - DELINQUENT	0	0	0	4,842	0	0	17,192	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	8,942	3,408	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBBP	322,566	122,936	0	249,628	1,809,310	0	2,504,440	22,327	159	283	3,120	1,990
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	105	1,160	0	1,265	4	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	33,694	12,841	0	14,642	63,489	0	124,666	337	6	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	241	153,432	0	153,673	620	8	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	197,830	0	197,830	365	1	0	0	0
3-F SUBTOTAL INSTITUTIONAL	33,694	12,841	0	14,988	415,911	0	477,434	1,326	16	0	0	0
4 ADMINISTRATION	117,370	44,731	0	575,477	42,488	0	780,066			0	0	0
5 TOTAL EXPENDITURES	1,596,864	608,596	3,235,694	1,557,935	4,674,792	0	11,673,881			283	13,372	1,990
	County Indirect Costs = \$ 335,725											

**BLAIR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2020 to JUNE 30, 2021
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 72,765	\$ 14,363	\$ 87,128
Adoption Assistance	2,902,609	0	2,902,609
Subsidized Permanent Legal Custodianship	333,096	0	333,096
Counseling	781,772	(2)	781,770
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	117,203	23,187	140,390
Life Skills	638,765	(1)	638,764
Protective Service - Child Abuse	363,940	47,455	411,395
Protective Service - General	1,334,937	204,353	1,539,290
Service Planning	939,525	40,744	980,269
Juvenile Act Proceedings	97,230	0	97,230
Alternative Treatment	0	0	0
Community Residential	719,481	6,853	726,334
Emergency Shelter	33,853	3,004	36,857
Foster Family	1,174,541	47,471	1,222,012
Kinship Care	465,388	36,657	502,045
Supervised Independent Living	14,564	2,628	17,192
Juvenile Detention Service	1,265	0	1,265
Residential Service	268,434	9,905	278,339
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	197,830	0	197,830
Administration	762,645	17,421	780,066
Combined Total Expense	<u>11,219,843</u>	<u>454,038</u>	<u>11,673,881</u>
Less Non-reimbursables	<u>13,655</u>	<u>0</u>	<u>13,655</u>
Total Net Expense	<u>\$ 11,206,188</u>	<u>\$ 454,038</u>	<u>\$ 11,660,226</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,600,773	\$ (3,909)	\$ 1,596,864
Employee Benefits	578,009	30,587	608,596
Subsidies	3,235,694	0	3,235,694
Operating	1,132,372	425,563	1,557,935
Purchased Services	4,672,995	1,797	4,674,792
Fixed Assets	0	0	0
Combined Total Expense	<u>11,219,843</u>	<u>454,038</u>	<u>11,673,881</u>
Less Non-reimbursables	<u>13,655</u>	<u>0</u>	<u>13,655</u>
Total Net Expense	<u>\$ 11,206,188</u>	<u>\$ 454,038</u>	<u>\$ 11,660,226</u>

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-A	1	1	Adoption Service - Wages and Salaries	\$ 48,857	\$ 7	\$ 48,864
	1-J	1		Intake & Referral - Wages and Salaries	\$ 78,872	\$ 13	\$ 78,885
	1-M	1		Protective Service (Child Abuse) - Wages and Salaries	\$ 161,417	\$ 26	\$ 161,443
	1-N	1		Protective Service (General) - Wages and Salaries	\$ 695,326	\$ 108	\$ 695,434
	1-O	1		Service Planning - Wages and Salaries	\$ 138,585	\$ 23	\$ 138,608
	2-C	1		Community Residential (Dependent) - Wages and Salaries	\$ 23,311	\$ 3	\$ 23,314
	2-E	1		Emergency Shelter (Dependent) - Wages and Salaries	\$ 10,219	\$ 1	\$ 10,220
	2-G	1		Foster Family (Dependent) - Wages and Salaries	\$ 155,351	\$ 24	\$ 155,375
	2-I	1		Kinship Care (Dependent) - Wages and Salaries	\$ 124,695	\$ 20	\$ 124,715
	2-K	1		Supervised Independent Living (Dependent) - Wages and Salaries	\$ 8,941	\$ 1	\$ 8,942
	3-B	1		Residential Service (Dependent) - Wages and Salaries	\$ 33,687	\$ 7	\$ 33,694
	4	1		Administration - Wages and Salaries	\$ 121,512	\$ (4,142)	\$ 117,370
	1-A	2		Adoption Service - Employee Benefits	\$ 17,677	\$ 946	\$ 18,623
	1-J	2		Intake & Referral - Employee Benefits	\$ 28,539	\$ 1,526	\$ 30,065
	1-M	2		Protective Service (Child Abuse) - Employee Benefits	\$ 58,404	\$ 3,125	\$ 61,529
	1-N	2		Protective Service (General) - Employee Benefits	\$ 251,580	\$ 13,465	\$ 265,045
	1-O	2		Service Planning - Employee Benefits	\$ 50,142	\$ 2,684	\$ 52,826
	2-C	2		Community Residential (Dependent) - Employee Benefits	\$ 8,434	\$ 452	\$ 8,886
	2-E	2		Emergency Shelter (Dependent) - Employee Benefits	\$ 3,696	\$ 199	\$ 3,895
	2-G	2		Foster Family (Dependent) - Employee Benefits	\$ 56,209	\$ 3,007	\$ 59,216
	2-I	2		Kinship Care (Dependent) - Employee Benefits	\$ 45,118	\$ 2,413	\$ 47,531
	2-K	2		Supervised Independent Living (Dependent) - Employee Benefits	\$ 3,235	\$ 173	\$ 3,408
	3-B	2		Residential Service (Dependent) - Employee Benefits	\$ 12,189	\$ 652	\$ 12,841
	4	2		Administration - Employee Benefits	\$ 42,786	\$ 1,945	\$ 44,731
	1-A	4		Adoption Service - Operating	\$ 6,231	\$ 13,410	\$ 19,641
	1-J	4		Intake & Referral - Operating	\$ 9,792	\$ 21,648	\$ 31,440
	1-K	4		Life Skills (Dependent) - Operating	\$ 108,441	\$ (1)	\$ 108,440
	1-M	4		Protective Service (Child Abuse) - Operating	\$ 62,919	\$ 44,304	\$ 107,223
	1-N	4		Protective Service (General) - Operating	\$ 183,969	\$ 190,779	\$ 374,748
	1-O	4		Service Planning - Operating	\$ 17,211	\$ 38,038	\$ 55,249
	2-C	4		Community Residential (Dependent) - Operating	\$ 13,338	\$ 6,398	\$ 19,736
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 1,269	\$ 2,804	\$ 4,073
	2-G	4		Foster Family (Dependent) - Operating	\$ 88,867	\$ 42,640	\$ 131,507
	2-I	4		Kinship Care (Dependent) - Operating	\$ 53,514	\$ 34,225	\$ 87,739
	2-K	4		Supervised Independent Living (Dependent) - Operating	\$ 2,388	\$ 2,454	\$ 4,842
	3-B	4		Residential Service (Dependent) - Operating	\$ 5,396	\$ 9,246	\$ 14,642
	4	4		Administration - Operating	\$ 555,859	\$ 19,618	\$ 575,477
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 722,766	\$ (1)	\$ 722,765
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 37,916	\$ (1)	\$ 37,915
	1-N	5		Protective Service (General) - Purchased Services	\$ 204,062	\$ 1	\$ 204,063
	1-O	5		Service Planning - Purchased Services	\$ 733,587	\$ (1)	\$ 733,586
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 874,114	\$ 1,800	\$ 875,914
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 242,061	\$ (1)	\$ 242,060
				Total Adjustment Amount		\$ 454,038	
				To increase expenditures by \$454,038 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services. Wages & Salaries were decreased by \$3,909; Employee Benefits were increased by \$30,587; Operating expenses were increased by \$425,563; and Purchased Services were increased by \$1,797.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**BLAIR 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		\$ 8,473,390
Supplemental Act 148		<u>0</u>
Total State Allocation		8,473,390
State Share (CY348) ²	\$ 6,986,030	
Less: Major Service Category Adjustment		<u>0</u>
Net State Share		\$ 6,986,030
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 6,986,030
Actual Act 148 Revenues Received ⁴		<u>6,915,099</u>
Net Amount Due County/(State) ⁵		<u><u>70,931</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.

**BLAIR 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	88,944	0	13,938	0	0	0	0	0	75,006	75,006	0
02. 90% REIMBURSEMENT	61,453	0	6,637	0	0	0	0	0	54,816	49,335	5,481
03. 80% REIMBURSEMENT	11,170,346	98,055	2,550,611	515,012	99,609	0	0	0	7,907,059	6,325,647	1,581,412
04. 60% REIMBURSEMENT	1,040,744	5,641	157,882	0	0	43,468	0	4,028	829,725	497,834	331,891
05. 50% REIMBURSEMENT	107,819	0	31,402	0	0	0	0	0	76,417	38,208	38,209
06. TOTAL NET CHILD WELFARE EXPEND.	12,469,306	103,696	2,760,470	515,012	99,609	43,468	0	4,028	8,943,023	6,986,030	1,956,993
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	271,250	0							271,250	162,750	108,500
08. NON-REIMBURSABLE EXPENDITURES	18,499	2,149							16,350		16,350
09. TOTAL EXPENDITURES	12,759,055	105,845	2,760,470	515,012	99,609	43,468	0	4,028	9,230,623	7,148,780	2,081,843
10. TOTAL TITLE IV-D COLLECTIONS	64,877										
11. TITLE IV-D Collections for IV-E Children	28,668										
12. STATE ACT 148 - line 6	6,986,030										
13. STATE ACT 148 ALLOCATION	8,473,390										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	6,986,030										
INVOICE											
AMENDED STATE SHARE (ACT 148)	6,986,030										
ACT 148 AMOUNT RECEIVED	6,915,099										
ADJUSTMENT TO STATE SHARE	70,931										

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 to JUNE 30, 2022
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	88,944	0		13,938	0			0	0	75,006	75,006	0
1-B ADOPTION ASSISTANCE	2,749,248	1,679	1,318,609	3,502				0	0	1,425,458	1,140,366	285,092
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	371,453	0	138,982					0	0	232,471	185,977	46,494
1-D COUNSELING - DEPENDENT	796,274	7,974		1,549	237,151			0	0	549,600	439,680	109,920
1-E COUNSELING - DELINQUENT	58,922	0			13,377			0	0	45,545	36,436	9,109
1-F DAY CARE	0	0						0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0						0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0						0	0	0	0	0
1-I HOMEMAKER SERVICE	0	0						0	0	0	0	0
1-J INTAKE & REFERRAL	139,372	0		21,831	0			0	0	117,541	94,033	23,508
1-K LIFE SKILLS - DEPENDENT	983,996	0			18	82,507		0	0	901,471	721,177	180,294
1-L LIFE SKILLS - DELINQUENT	725	0						0	0	725	580	145
1-M PROTECTIVE SERVICE - CHILD ABUSE	406,771	0		51,961	1,500			0	0	353,310	282,648	70,662
1-N PROTECTIVE SERVICE - GENERAL	1,535,813	4,460		202,271	54,899	74,706		0	0	1,199,477	959,582	239,895
1-O SERVICE PLANNING	1,033,816	0		39,980	125,578	24,903		0	0	843,355	674,684	168,671
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	107,819	0		31,402	0			0	0	76,417	38,208	38,209
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0						0	0	0	0	0
1-R SUBTOTAL IN-HOME	8,273,153	14,113	1,457,591	366,452	515,012	99,609		0	0	5,820,376	4,648,377	1,171,999
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0						Child Welfare Demonstration Project Title IV-E	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0						0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	253,079	11,352	24,319	11,589				0	0	205,819	164,655	41,164
2-D COMMUNITY RESIDENTIAL - DELINQUENT	305,885	15,010						0	0	290,875	232,700	58,175
2-E EMERGENCY SHELTER - DEPENDENT	29,449	0	3,567	3,070	0			0	0	22,812	20,531	2,281
2-F EMERGENCY SHELTER - DELINQUENT	32,004	0			0			0	0	32,004	28,804	3,200
2-G FOSTER FAMILY - DEPENDENT	1,655,711	32,353	297,063	288,079				0	0	1,038,216	830,573	207,643
2-H FOSTER FAMILY - DELINQUENT	3,863	0		65				0	0	3,798	3,038	760
2-I KINSHIP CARE - DEPENDENT	858,171	25,227	66,143	82,803				0	0	683,998	547,198	136,800
2-J KINSHIP CARE - DELINQUENT	0	0						0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	17,247	0		1,847				0	0	15,400	12,320	3,080
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0						0	0	0	0	0
2-M SUBTOTAL CBP	3,155,409	83,942	391,092	387,453	0			0	0	2,292,922	1,839,819	453,103
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0						Child Welfare Demonstration Project Title IV-E	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	149,393	0	18,131	16,755				0	0	71,039	42,623	28,416
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	102,378	5,641						0	0	96,737	58,042	38,695
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	0
3-E YDC SECURE	271,250	0						0	0	271,250	162,750	108,500
3-F SUBTOTAL INSTITUTIONAL	523,021	5,641	18,131	16,755	0			0	0	439,026	263,415	175,611
4 ADMINISTRATION	788,973	0		122,996				0	0	4,028	397,169	264,780
TOTAL REVENUES	12,740,556	103,696	1,866,814	893,656	515,012	99,609	43,468	0	4,028	9,214,273	7,148,780	2,065,493

**BLAIR 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	50,920	16,600		21,424	0	0	88,944	40	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,760,209	1,289	0	0	2,761,498	0	317	0	12,250	2,149
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	371,453	0	0	0	371,453	0	45	0	0	0
I-D COUNSELING - DEPENDENT	0	0		9,920	786,354	0	796,274	0	192	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	58,922	0	58,922	0	37	0	0	0
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	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	82,201	26,798		30,373	0	0	139,372	659	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		145,740	838,256	0	983,996	32	218	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	725	0	725	0	2	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	168,229	54,844		108,698	75,000	0	406,771	376	95	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	724,665	236,245		346,368	228,567	0	1,535,845	505	70	32	0	0
I-O SERVICE PLANNING	150,815	50,731		53,993	778,673	0	1,034,212	360	29	30	366	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	9,378		107,819	0	227	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
I-R SUBTOTAL IN-HOME	1,176,830	385,218	3,131,662	717,805	2,775,875	0	8,285,831			62	12,616	2,149
	LRCNP = Legal Representation for Children in Placement = \$ 64,969											
	LRCNP = Legal Representation for Children Non-Placement = \$ 33,472											
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	24,294	7,920	0	27,499	193,366	0	253,079	586	6	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,510	304,375	0	305,885	1,243	8	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	10,650	3,471	0	3,968	11,360	0	29,449	71	6	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	32,004	0	32,004	122	4	0	0	0
2-G FOSTER FAMILY - DEPENDENT	161,905	52,783	0	122,270	1,318,753	0	1,655,711	17,984	114	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	348	3,515	0	3,863	196	3	0	0	0
2-J KINSHIP CARE - DEPENDENT	129,958	42,367	0	98,029	587,817	0	858,171	9,214	70	0	0	0
2-K KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DEPENDENT	9,318	3,038	0	4,891	0	0	17,247	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	336,125	109,579	0	258,515	2,451,190	0	3,155,409	29,416	211	0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 64,969											
	LRCNP = Legal Representation for Children Non-Placement = \$ 33,472											
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	35,110	11,447	0	13,388	89,448	0	149,393	612	4	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	31	102,347	0	102,378	429	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	0	271,250	0	271,250	434	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	35,110	11,447	0	13,419	463,045	0	523,021	1,475	10	0	0	0
4 ADMINISTRATION	122,302	39,871	0	632,621	0	0	794,794			5,821	0	0
5 TOTAL EXPENDITURES	1,670,367	546,115	3,131,662	1,622,360	5,690,110	0	12,759,055			5,883	12,616	2,149
	County Indirect Costs = \$ 298,570											

**BLAIR 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	\$ 88,944	\$ 0	\$ 88,944
Adoption Assistance	2,763,608	(2,110)	2,761,498
Subsidized Permanent Legal Custodianship	368,723	2,730	371,453
Counseling	855,932	(736)	855,196
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	139,372	0	139,372
Life Skills	894,849	89,872	984,721
Protective Service - Child Abuse	406,771	0	406,771
Protective Service - General	1,535,791	54	1,535,845
Service Planning	1,033,928	284	1,034,212
Juvenile Act Proceedings	107,819	0	107,819
Alternative Treatment	0	0	0
Community Residential	558,965	(1)	558,964
Emergency Shelter	61,453	0	61,453
Foster Family	1,654,020	5,554	1,659,574
Kinship Care	863,606	(5,435)	858,171
Supervised Independent Living	17,247	0	17,247
Juvenile Detention Service	0	0	0
Residential Service	251,771	0	251,771
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	271,250	0	271,250
Administration	793,875	919	794,794
Combined Total Expense	<u>12,667,924</u>	<u>91,131</u>	<u>12,759,055</u>
Less Non-reimbursables	<u>18,499</u>	<u>0</u>	<u>18,499</u>
Total Net Expense	<u>\$ 12,649,425</u>	<u>\$ 91,131</u>	<u>\$ 12,740,556</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,670,367	\$ 0	\$ 1,670,367
Employee Benefits	546,115	0	546,115
Subsidies	3,131,042	620	3,131,662
Operating	1,621,035	1,325	1,622,360
Purchased Services	5,600,924	89,186	5,690,110
Fixed Assets	0	0	0
Combined Total Expense	<u>12,569,483</u>	<u>91,131</u>	<u>12,660,614</u>
Less Non-reimbursables	<u>18,499</u>	<u>0</u>	<u>18,499</u>
Total Net Expense	<u>\$ 12,550,984</u>	<u>\$ 91,131</u>	<u>\$ 12,642,115</u>

**BLAIR COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2021 to JUNE 30, 2022
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
				CY-370 Adjustment			
CY-370	1-B	3	1	Adoption Assistance - Subsidies	\$ 2,762,319	\$ (2,110)	\$ 2,760,209
	1-C	3		Subsidized Permanent Legal Custodianship - Subsidies	\$ 368,723	\$ 2,730	\$ 371,453
	1-K	4		Life Skills (Dependent) - Operating	\$ 145,538	\$ 202	\$ 145,740
	1-N	4		Protective Service (General) - Operating	\$ 346,314	\$ 54	\$ 346,368
	2-C	4		Community Residential (Dependent) - Operating	\$ 27,500	\$ (1)	\$ 27,499
	2-G	4		Foster Family (Dependent) - Operating	\$ 122,059	\$ 211	\$ 122,270
	2-H	4		Foster Family (Delinquent) - Operating	\$ 408	\$ (60)	\$ 348
	4	4		Administration - Operating	\$ 631,702	\$ 919	\$ 632,621
	1-D	5		Counseling (Dependent) - Purchased Services	\$ 786,966	\$ (612)	\$ 786,354
	1-E	5		Counseling (Delinquent) - Purchased Services	\$ 59,046	\$ (124)	\$ 58,922
	1-K	5		Life Skills (Dependent) - Purchased Services	\$ 748,586	\$ 89,670	\$ 838,256
	1-O	5		Service Planning - Purchased Services	\$ 778,389	\$ 284	\$ 778,673
	2-G	5		Foster Family (Dependent) - Purchased Services	\$ 1,307,410	\$ 11,343	\$ 1,318,753
	2-H	5		Foster Family (Delinquent) - Purchased Services	\$ 9,455	\$ (5,940)	\$ 3,515
	2-I	5		Kinship Care (Dependent) - Purchased Services	\$ 593,252	\$ (5,435)	\$ 587,817
				Total Adjustment Amount		\$ 91,131	
				To increase expenditures by \$91,131 to reconcile to the agency's final expenditure ledger. The agency made revisions to the expenditure ledger subsequent to the submission of the Act 148 Invoice to the Commonwealth Department of Human Services. Subsidies were increased by \$620; Operating expenses were increased by \$1,325; and Purchased Services were increased by \$89,186.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			
				CY-370A Adjustment			
CY-370A	1-B	2	2	Adoption Assistance - Program Income	\$ 1,409	\$ 270	\$ 1,679
	2-G	2		Foster Family (Dependent) - Program Income	\$ 32,350	\$ 3	\$ 32,353
	2-I	2		Kinship Care (Dependent) - Program Income	\$ 23,301	\$ 1,926	\$ 25,227
	3-C	2		Residential Service (Delinquent) - Program Income	\$ 5,590	\$ 51	\$ 5,641
				Total Adjustment Amount		\$ 2,250	
				To increase Program Income by \$2,250 to properly report the total amount received and reconcile to the agency's final Program Income ledger.			
				Title 55 PA Code, Chapter 3170.95(a)(b)			

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDINGS AND RECOMMENDATIONS

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

The prior report included the following findings:

Finding No. 1 – Lack of Internal Control Policies and Procedures to Reduce the Risk of Paying Overbillings or Fraudulent Billings Submitted by In-Home Service Providers

Our prior engagement report for the 2017-2018, 2018-2019 and 2019-2020 fiscal years cited the agency for failing to develop and implement internal control policies and procedures to require adequate supporting documentation evidencing that services related to fees invoiced by in-home service providers, and paid by the agency, were actually provided, and if provided, provided in adherence to the requirements of the respective provider's contract terms.

During the current engagement period, the agency again failed to implement procedures to adequately monitor the in-home service providers' invoices. Therefore, we determined the issuance of a repeat finding is warranted, see Finding No. 1 in the Current Engagement Finding and Recommendations section of this report.

Finding No. 2 – Failure to Execute and Maintain Required Contracts with Service Providers

In our prior engagement report for the 2017-2018, 2018-2019, and 2019-2020 fiscal years we cited the agency for failing to execute contracts with legal service providers that were appointed by a judge on behalf of at-risk children and families.

During the current engagement period, we concluded the issuance of a repeat finding is not warranted since the agency executed contracts with the providers we selected and reviewed.

SECTION 4

CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Inadequate Monitoring of Invoices for Contracted In-Home Service Providers (Repeat Finding)

Condition: The Blair County Children and Youth Agency (agency) failed to implement procedures to monitor invoices for contracted in-home service providers to obtain reasonable assurance that the services billed were authorized, actually provided, and if provided, provided in accordance with DHS regulations and the provider’s contract terms.

Criteria: The following section of 55 Pa. Code § 3170, Allowable Costs and Procedures for County Children and Youth Social Service Programs is applicable:

- *Section 3170.106. Auditing.* (b) The **county executive officers are responsible for the fiscal management** of the county program; and as part of this function, may conduct or contract to have fiscal audits performed on any providers of service receiving county funds. The **county executive officers shall have the right to examine records of the contracted provider of service** involving transactions related to funds supported by county children and youth agencies. (Emphasis added.)

Prudent business practices dictates that an organization ensure that the services included on invoices from contractors were authorized and provided in accordance with DHS regulations and the provider’s contract terms. Procedures may include reviewing supporting documentation maintained by contractors on a sample basis or reviewing supporting documentation required to be submitted with invoices.

Cause: Agency management stated they did not implement monitoring procedures for in-home service providers’ invoices due to insufficient staff and other priorities.

Effect: The agency’s lack of adequate monitoring of in-home service providers’ invoices increased the risk of paying for services that were unauthorized or not provided, which would result in the improper receipt of Commonwealth funds.

Recommendation: We again recommend that the agency monitor in-home service providers’ invoices to reduce the agency’s risk of paying for unauthorized, inaccurate or fraudulent billings.

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

We also recommend agency management:

- Obtain and review supporting documentation of billed units for billed services by the service providers.
- Maintain sufficient evidence of its monitoring efforts to ensure that contracted in-home service providers' payments were for authorized units of services and in adherence to DHS regulations and provider contract terms.
- Notify agency staff responsible for reviewing and approving in-home service providers' invoices when monitoring results for these providers indicate any type of discrepancy that should negate payment.

Agency Response: The agency agreed that they did not implement monitoring procedures for the current engagement period. The agency also stated that monitoring policy and procedures were implemented in September 2024.

Auditor's Conclusion: We will follow up on the agency's implementation of the recommendations during our next engagement.

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 2 - Failure to Perform Quarterly Reconciliations of Agency Records to County Records

Condition: The Blair County Children and Youth Agency (agency) did not provide supporting documentation to evidence that the agency reconciled its records, which include the expenditures and revenues presented in its quarterly Act 148 Invoice Packages (agency records), to the related expenditures and revenues recorded in the county's general ledger (county records).

Criteria: Department of Human Services, Office of Children, Youth and Families (DHS, OCYF) Bulletins 3140-21-01 and 3140-22-01 provides directions on the completion and submission of the financial reports for the quarterly Act 148 Invoice Packages and the corresponding CY-376 Certification Statements for the current engagement period. The CY-376 Certification Statement submitted quarterly with the financial reports is signed by the county commissioners and states, in part:

We certify that we are the authorized official(s) of the above-named county, and that this statement of receipts and expenditures for the period shown is true and correct to the best of our knowledge and belief; that the expenditures and income shown on these forms have been reconciled with the related balances of the books of this County...

Cause: The agency stated it had turnover during the fiscal years under review. After the prior fiscal officer completed the 2020-2021 fiscal year's 2nd quarter Act 148 Invoice Package, the agency contracted with an external party to assist with fiscal-related tasks and quarterly reporting. The current fiscal officer was not involved with the submissions of the Act 148 Invoice Packages during the current engagement period.

Effect: As a result of the agency not adequately reconciling the agency records to the county records, the financial reports may reflect errors in the records that remain undetected, which may lead to the agency receiving an improper amount of Act 148 funds.

Recommendation: We recommend the agency ensure it reconciles its records with the related financial records of the county prior to submitting their quarterly financial reports to DHS. The agency should maintain evidence of these reconciliations, along with the documentation utilized in the preparation of the reconciliations.

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Agency's Response: The agency stated that understaffing was an issue during our engagement period. The current fiscal staff is developing policy and procedures to ensure quarterly reconciliations between the agency records and the county records are being performed.

Auditor's Conclusion: We will follow up on the agency's implementation of the recommendation during our next engagement.

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDINGS AND RECOMMENDATIONS

Finding No. 3 –Failure to Adhere to Contract Provisions with Legal Service Providers

Condition: The Blair Children and Youth Agency (agency) paid two legal service providers that were appointed by the court system more than the maximum amount allowed in their respective agency contracts.

Criteria: Title 55, Pa. Code § 3170.93(b) relates to purchase of service and contract requirements, and states:

- *Section 3170.93. Contracts. (b) Purchase of Service requirements.* The county shall maintain a written contract or purchase of service agreement with providers to which clients are regularly referred, or with which the county agency, the juvenile probation office, and the court have a continuing relationship. This includes program-funded facilities. The contract shall represent a legally binding agreement between the county and the provider, and shall be renewed annually.

Prudent business practices include monitoring transactions with contracted providers to ensure the contract provisions are being followed. The agency should also secure an addendum to an agreement if the terms of the contract change during the contract period.

Cause: The agency stated that since the providers were attorneys appointed by the court system and the fees were established by the courts, the agency did not monitor the total accumulated fees charged by each individual attorney and, therefore, was unaware that the total annual costs paid to the legal service providers had exceeded their respective contract amounts.

Effect: As a result of not monitoring the accumulated court appointed fees and the maximum amount in the corresponding legal service providers' contracts, the agency risks violating the provisions of the binding agreements and potentially paying more than the maximum amount in the contracts.

Recommendation: The agency should implement monitoring procedures to provide assurance of adhering to contract provisions and, when necessary, execute contract addendums.

Agency's Response: The agency agreed with the finding. They understand the contracting process and how the contracted rates must match their quarterly reporting whether the contracts rates are daily, monthly, quarterly or annually.

Auditor's Conclusion: We will follow up on the agency's implementation of the recommendation during our next engagement.

BLAIR COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

The Honorable Joshua D. Shapiro

Governor
Commonwealth of Pennsylvania

Ms. Valerie A. Arkoosh, MD, MPH

Secretary
Department of Human Services

Mr. Laval Miller-Wilson

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

Ms. Evelyn Cruz

Director
Division of County Programs
Bureau of Budget and Fiscal Support
Office of Children, Youth and Families
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Blair County Children & Youth Agency

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