

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Columbia 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 Columbia County
Main Street County Annex
11 West Main Street
Bloomsburg, PA 17815

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 Columbia County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 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 Columbia 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

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

- For the **2021-2022 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 \$130. Based on the application of the state participation rates, the adjustment resulted in an amount due to the county totaling \$117.
- For the **2022-2023 fiscal year**, our engagement resulted in four adjustments being made to the agency's submitted fiscal reports. These adjustments in total impacted the agency's Net State Share by decreasing agency expenditures by \$5,257, increasing non-reimbursable expenditures by \$115, and decreasing revenue by \$17. Based on the application of the state participation rates, these adjustments resulted in an amount due to the state totaling \$4,302.

This report includes the following finding:

Finding – Failure to Execute and Maintain Required Contracts with Service Providers

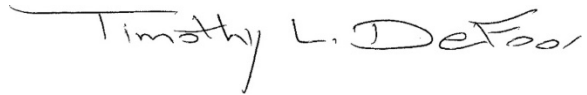
The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on January 6, 2025.

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.

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
January 8, 2025

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2021 to June 30, 2022	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report.....	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments.....	7
Adjustment Schedule.....	8
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2022 to June 30, 2023	
Amended Computation of Final Net State Share.....	10
Amended CY-348 - Fiscal Summary.....	11
Amended CY-370A - Revenue Report.....	12
Amended CY-370 - Expenditure Report.....	13
Amended Summary of Expense and Expense Adjustments.....	14
Adjustment Schedule.....	15
Section 3 – Current Engagement Finding and Recommendations.....	17
Report Distribution List.....	19

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

**COLUMBIA 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		\$	3,871,824
Supplemental Act 148			<u>0</u>
Total State Allocation			3,871,824
State Share (CY348) ²	\$		3,411,692
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,411,692
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	3,411,692
Actual Act 148 Revenues Received ⁴			<u>3,411,575</u>
Net Amount Due County/(State) ⁵		\$	<u><u>117</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.

COLUMBIA 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	0	0	0	0	0	0	0	0	0	0	0
02. 90% REIMBURSEMENT	66,855	0	12,406	0	0	0	0	0	54,449	49,004	5,445
03. 80% REIMBURSEMENT	4,974,142	166,925	970,566	52,632	41,505	43,843	0	0	3,698,671	2,958,937	739,734
04. 60% REIMBURSEMENT	731,002	22,428	76,735	0	0	0	0	2,402	629,437	377,663	251,774
05. 50% REIMBURSEMENT	94,322	0	13,494	0	0	0	0	0	80,828	26,088	26,086
06. TOTAL NET CHILD WELFARE EXPEND.	5,866,321	189,353	1,073,201	52,632	41,505	43,843	0	2,402	4,463,385	3,411,692	1,023,039
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	157,500	14,012							143,488	86,093	57,395
08. NON-REIMBURSABLE EXPENDITURES	13,546	0							13,546		13,546
09. TOTAL EXPENDITURES	6,037,367	203,365	1,073,201	52,632	41,505	43,843	0	2,402	4,620,419	3,497,785	1,093,980
10. TOTAL TITLE IV-D COLLECTIONS	116,085										
11. TITLE IV-D Collections for IV-E Children	24,776										
12. STATE ACT 148 - line 6	3,411,692										
13. STATE ACT 148 ALLOCATION	3,871,824										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	3,411,692										
INVOICE											
AMENDED STATE SHARE (ACT 148)	3,411,692										
ACT 148 AMOUNT RECEIVED	3,411,575										
ADJUSTMENT TO STATE SHARE	117										

COLUMBIA 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	0	0	0	0	0	0	0	0	0	0	0	0
1-B. ADOPTION ASSISTANCE	308,616	0	153,277	0	0	0	0	0	0	153,339	122,671	30,668
1-C. SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SH	0	0	0	0	0	0	0	0	0	0	0	0
1-D. COUNSELING - DEPENDENT	460,830	0	0	68	52,632	0	0	0	0	408,130	326,504	81,626
1-E. COUNSELING - DELINQUENT	29,650	814	0	0	0	0	0	0	0	28,836	23,069	5,767
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	769,837	0	0	99,629	0	0	0	0	0	670,208	536,166	134,042
1-K. LIFE SKILLS - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
1-L. LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
1-M. PROTECTIVE SERVICE - CHILD ABUSE	74,824	0	0	8,829	0	0	0	0	0	65,995	52,796	13,199
1-N. PROTECTIVE SERVICE - GENERAL	473,620	0	0	61,319	0	0	0	0	0	412,301	329,841	82,460
1-O. SERVICE PLANNING	95,550	0	0	12,366	0	0	0	0	0	83,184	66,547	16,637
1-P. JUVENILE ACT PROCEEDINGS - DEPENDENT	52,335	0	0	13,494	0	0	0	0	0	38,841	5,094	5,093
1-Q. JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL IN-HOME	2,265,262	814	153,277	195,705	52,632	0	0	0	0	1,860,834	1,462,688	369,492

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	Family First Transition Act	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	234,797	2,481	53,610	12,784	0	0	0	0	0	163,922	132,738	33,184
2-D. COMMUNITY RESIDENTIAL - DELINQUENT	188	8,497	0	0	0	0	0	0	0	(6,309)	(6,647)	(1,662)
2-E. EMERGENCY SHELTER - DEPENDENT	66,725	0	5,491	6,915	0	0	0	0	0	54,319	48,887	5,432
2-F. EMERGENCY SHELTER - DELINQUENT	130	0	0	0	0	0	0	0	0	130	117	13
2-G. FOSTER FAMILY - DEPENDENT	2,251,876	89,487	209,329	342,988	0	41,505	43,843	0	0	1,524,724	1,219,779	304,945
2-H. FOSTER FAMILY - DELINQUENT	62,851	0	0	0	0	0	0	0	0	62,851	50,281	12,570
2-I. KINSHIP CARE - DEPENDENT	211,503	65,646	12,792	1,575	0	0	0	0	0	131,490	105,192	26,298
2-J. KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K. SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L. SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL CBP	2,828,070	166,111	281,222	364,262	0	41,505	43,843	0	0	1,931,127	1,550,347	380,780

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A. JUVENILE DETENTION SERVICE	41,987	0	0	0	0	0	0	0	0	41,987	20,994	20,993
3-B. RESIDENTIAL SERVICE - DEPENDENT	352,031	6,638	33,110	10,820	0	0	0	0	0	301,463	180,878	120,585
3-C. RES. SERVICE - DELINQUENT (NON YDC/FC)	76,322	6,235	5,623	1,203	0	0	0	0	0	63,261	37,957	25,304
3-D. SECURE RES. SERVICE (EXCEPT YDC)	102,425	9,555	0	0	0	0	0	0	0	92,870	55,722	37,148
3-E. YDC SECURE	157,500	14,012	0	0	0	0	0	0	0	143,488	86,093	57,395
SUBTOTAL INSTITUTIONAL	730,265	36,440	38,733	12,023	0	0	0	0	0	643,069	381,644	261,425
4. ADMINISTRATION	200,224	0	0	25,979	0	0	0	0	2,402	171,843	103,106	68,737
5. TOTAL REVENUES	6,023,821	203,365	475,232	597,969	52,632	41,505	43,843	0	2,402	4,606,873	3,497,785	1,080,434

COLUMBIA 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												
1-A ADOPTION SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	308,616	0	0	0	308,616	0	81	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	0	0	0	0	0	0	0	0	0	0
1-D COUNSELING - DEPENDENT	0	0		500	460,830	0	460,830	1	1,502	0	0	0
1-E COUNSELING - DELINQUENT	0	0			29,650	0	29,650	0	9	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	512,141	185,072		72,624	0	0	769,837	634	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	41,203	14,144		13,077	6,400	0	74,824	180	64	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	284,949	114,576		74,095	0	0	473,620	469	0	0	0	0
1-O SERVICE PLANNING	62,828	24,229		8,493	0	0	95,550	672	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,018	0	0	52,335	12	184	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	901,121	338,021	308,616	169,807	496,380	0	2,265,262			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 22,663											0
	LRCNP = Legal Representation for Children Non-Placement = \$ 28,654											0
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	0	0	0	69	234,728	0	234,797	1,201	9	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	188	0	188	1	1	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	548	66,177	0	66,725	742	27	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	130	0	0	130	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	301,665	116,436	0	137,851	1,701,955	0	2,257,907	20,596	79	0	6,031	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	62,851	0	62,851	328	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	2,639	1,126	0	10,539	204,714	0	219,018	5,350	21	0	7,515	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	304,304	117,562	0	149,137	2,270,613	0	2,841,616	28,218	138	0	13,546	0
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	3,287	38,700	0	41,987	129	5	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	1,022	351,009	0	352,031	1,156	9	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	76,322	0	76,322	343	3	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	50	102,375	0	102,425	315	3	0	0	0
3-E YDC SECURE	0	0	0	0	157,500	0	157,500	252	2	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	4,359	725,906	0	730,265	2,195	22	0	0	0
4 ADMINISTRATION	75,369	13,210	0	111,645	0	0	200,224			0	0	0
5 TOTAL EXPENDITURES	1,280,794	468,793	308,616	434,948	3,492,899	0	6,037,367			0	13,546	0
	County Indirect Costs = \$ 106,279											0

**COLUMBIA 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	\$ 0	\$ 0	\$ 0
Adoption Assistance	308,616	0	308,616
Subsidized Permanent Legal Custodianship	0	0	0
Counseling	490,480	0	490,480
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	769,837	0	769,837
Life Skills	0	0	0
Protective Service - Child Abuse	74,824	0	74,824
Protective Service - General	473,620	0	473,620
Service Planning	95,550	0	95,550
Juvenile Act Proceedings	52,335	0	52,335
Alternative Treatment	0	0	0
Community Residential	234,985	0	234,985
Emergency Shelter	66,725	130	66,855
Foster Family	2,320,758	0	2,320,758
Kinship Care	219,018	0	219,018
Supervised Independent Living	0	0	0
Juvenile Detention Service	41,987	0	41,987
Residential Service	428,353	0	428,353
Secure Residential Service (Except YDC)	102,425	0	102,425
YDC Secure	157,500	0	157,500
Administration	200,224	0	200,224
Combined Total Expense	<u>6,037,237</u>	<u>130</u>	<u>6,037,367</u>
Less Non-reimbursables	<u>13,546</u>	<u>0</u>	<u>13,546</u>
Total Net Expense	<u>\$ 6,023,691</u>	<u>\$ 130</u>	<u>\$ 6,023,821</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,280,794	\$ 0	\$ 1,280,794
Employee Benefits	468,793	0	468,793
Subsidies	308,616	0	308,616
Operating	434,818	130	434,948
Purchased Services	3,492,899	0	3,492,899
Fixed Assets	0	0	0
Combined Total Expense	<u>5,985,920</u>	<u>130</u>	<u>5,986,050</u>
Less Non-reimbursables	<u>13,546</u>	<u>0</u>	<u>13,546</u>
Total Net Expense	<u>\$ 5,972,374</u>	<u>\$ 130</u>	<u>\$ 5,972,504</u>

**COLUMBIA 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	2-F	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Emergency Shelter (Delinquent) - Operating</p> <p>To increase expenditures by \$130 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth DHS.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ -	\$ 130	\$ 130

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**COLUMBIA 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	\$	4,127,524
Supplemental Act 148		<u>0</u>
Total State Allocation		4,127,524
State Share (CY348) ²	\$	3,373,874
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,373,874
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	3,373,874
Actual Act 148 Revenues Received ⁴		<u>3,378,176</u>
Net Amount Due County/(State) ⁵	\$	<u><u>(4,302)</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.

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
 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	5,467	0	661	0	0	0	33	0	4,773	4,773	0
02. 90% REIMBURSEMENT	91,824	2,079	18,545	0	0	0	0	0	71,200	64,080	7,120
03. 80% REIMBURSEMENT	5,204,334	166,959	906,351	52,632	41,505	227,203	17,570	0	3,792,114	3,033,690	758,424
04. 60% REIMBURSEMENT	432,872	12,752	29,164	0	0	0	15	6,833	384,108	230,465	153,643
05. 50% REIMBURSEMENT	103,413	2,698	18,984	0	0	0	0	0	81,731	40,866	40,865
06. TOTAL NET CHILD WELFARE EXPEND.	5,837,910	184,488	973,705	52,632	41,505	227,203	17,618	6,833	4,333,926	3,373,874	960,052

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	222,708	2,698							220,010	132,006	88,004

08. NON-REIMBURSABLE EXPENDITURES	24,050	0							24,050		24,050
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09. TOTAL EXPENDITURES	6,084,668	187,186	973,705	52,632	41,505	227,203	17,618	6,833	4,577,986	3,505,880	1,072,106
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10. TOTAL TITLE IV-D COLLECTIONS 121,998

11. TITLE IV-D Collections for IV-E Children 42,251

12. STATE ACT 148 - line 6 3,373,874

13. STATE ACT 148 ALLOCATION 4,127,524

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,373,874

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,373,874
ACT 148 AMOUNT RECEIVED	3,378,176
ADJUSTMENT TO STATE SHARE	(4,302)

COLUMBIA 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
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
I-A	5,467	0	0	661	0	0	0	33	0	4,773	4,773	0
I-B	410,318	0	211,595	0	0	0	0	0	0	198,723	158,978	39,745
I-C	4,030	0	2,312	0	0	0	0	0	0	1,718	1,374	344
I-D	334,569	0	0	0	52,632	0	0	14,643	0	267,294	213,835	53,459
I-E	12,589	269	0	0	0	0	0	0	0	12,320	9,856	2,464
I-F	0	0	0	0	0	0	0	0	0	0	0	0
I-G	0	0	0	0	0	0	0	0	0	0	0	0
I-H	0	0	0	0	0	0	0	0	0	0	0	0
I-I	0	0	0	0	0	0	0	0	0	0	0	0
I-J	830,374	0	108,374	0	0	0	0	1,244	0	720,756	576,605	144,151
I-K	0	0	0	0	0	0	0	0	0	0	0	0
I-L	0	0	0	0	0	0	0	0	0	0	0	0
I-M	56,891	0	0	6,798	0	0	0	74	0	50,019	40,015	10,004
I-N	470,685	0	60,718	0	0	0	0	818	0	409,149	327,319	81,830
I-O	87,924	0	11,497	0	0	0	0	83	0	76,344	61,075	15,269
I-P	75,466	0	18,984	0	0	0	0	0	0	56,482	28,241	28,241
I-Q	0	0	0	0	0	0	0	0	0	0	0	0
I-R	2,288,313	269	213,907	207,032	52,632	0	0	16,895	0	1,797,578	1,422,071	375,507
SUBTOTAL IN-HOME												

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A	0	0	0	0	0	0	0	0	0	0	0	0
2-B	0	0	0	0	0	0	0	0	0	0	0	0
2-C	533,992	1,356	9,084	11,911	0	0	0	0	511,641	409,313	102,328	
2-D	172,874	5,871	2,325	3,028	0	0	0	0	161,650	129,320	32,330	
2-E	91,824	2,079	8,019	10,526	0	0	0	0	71,200	64,080	7,120	
2-F	0	0	0	0	0	0	0	0	0	0	0	
2-G	2,063,874	107,280	156,784	291,249	0	0	0	708	1,239,145	991,316	247,829	
2-H	0	0	0	0	0	0	0	0	0	0	0	
2-I	226,214	52,183	29,863	813	0	0	0	0	143,355	114,684	28,671	
2-J	0	0	0	0	0	0	0	0	0	0	0	
2-K	0	0	0	0	0	0	0	0	0	0	0	
2-L	0	0	0	0	0	0	0	0	0	0	0	
2-M	3,088,778	168,769	206,075	317,527	0	41,505	227,203	708	2,126,691	1,708,713	418,278	
SUBTOTAL CBP												

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	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A	27,947	2,698	0	309	0	0	0	0	25,249	12,625	12,624	
3-B	98,161	3,291	0	671	0	0	0	0	94,561	56,737	37,824	
3-C	24,406	385	0	0	0	0	0	0	23,350	14,010	9,340	
3-D	94,150	9,076	0	0	0	0	0	0	85,074	51,044	34,030	
3-E	222,708	2,698	0	0	0	0	0	0	220,010	132,006	88,004	
3-F	467,372	18,148	0	980	0	0	0	0	448,244	266,422	181,822	
SUBTOTAL INSTITUTIONAL												
4	216,155	0	0	28,184	0	0	0	15	6,833	181,123	108,674	72,449
ADMINISTRATION												
5	6,060,618	187,186	419,982	553,723	52,632	41,505	227,203	17,618	6,833	4,553,936	3,505,880	1,048,056
TOTAL REVENUES												

COLUMBIA 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										Children Served (Purchase)	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
	1	2	3	4	5	6	7	8	9	10			
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchase)	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables		
IN-HOME													
1-A ADOPTION SERVICE	3,170	1,386		878	33		5,467	7	1	0	0		
1-B ADOPTION ASSISTANCE	0	0	410,318	0	0		410,318	0	87	0	0		
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	4,030	0	0		4,030	0	1	0	0		
1-D COUNSELING - DEPENDENT	0	0		0	334,569		334,569	0	67	0	0		
1-E COUNSELING - DELINQUENT	0	0		0	12,589		12,589	0	2	0	0		
1-F DAY CARE	0	0		0	0		0	0	0	0	0		
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0		
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0		
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0		
1-J INTAKE & REFERRAL	541,156	191,211		96,782	1,244		830,393	713	1	19	0		
1-K LIFE SKILLS - DEPENDENT	0	0		0	0		0	0	0	0	0		
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0		
1-M PROTECTIVE SERVICE - CHILD ABUSE	31,839	9,788		11,190	4,074		56,891	118	34	0	0		
1-N PROTECTIVE SERVICE - GENERAL	297,981	98,582		73,309	818		470,690	457	1	5	0		
1-O SERVICE PLANNING	56,752	21,636		9,453	83		87,924	2,798	1	0	0		
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				1,140	0		75,466	8	0	0	0		
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0		
1-R SUBTOTAL IN-HOME	930,898	322,603	414,348	192,752	353,410	0	2,288,337			24	0		
	LRCP = Legal Representation for Children in Placement = \$ 24,576										0		
	LRCNP = Legal Representation for Children Non-Placement = \$ 49,750										0		

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Children Served (Purchase)	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
	1	2	3	4	5	6	7	8	9	10			
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchase)	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables		
COMMUNITY BASED PLACEMENT													
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	0	0	0	25	533,967		533,992	1,746	8	0	0		
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	172,874		172,874	560	3	0	0		
2-E EMERGENCY SHELTER - DEPENDENT	21,557	8,463	0	5,577	56,227		91,824	378	14	0	0		
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0		0	0	0	0	0		
2-G FOSTER FAMILY - DEPENDENT	328,585	123,914	0	130,337	1,481,357		2,064,193	16,380	54	99	0		
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0		0	0	0	0	0		
2-I KINSHIP CARE - DEPENDENT	1,625	618	0	4,636	220,350		227,229	5,684	19	1,015	0		
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0		0	0	0	0	0		
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0		0	0	0	0	0		
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0		0	0	0	0	0		
2-M SUBTOTAL CBP	351,767	132,995	0	140,575	2,464,775	0	3,090,112	24,748	98	1,235	0		
	LRCP = Legal Representation for Children in Placement = \$ 24,576										0		
	LRCNP = Legal Representation for Children Non-Placement = \$ 49,750										0		
INSTITUTIONAL PLACEMENT													
3-A JUVENILE DETENTION SERVICE	0	0	0	3,457	24,490		27,947	62	1	0	0		
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	395	120,453		120,848	280	3	0	0		
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	24,406		24,406	105	3	0	0		
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	94,150		94,150	269	1	0	0		
3-E YDC SECURE	0	0	0	0	222,708		222,708	268	2	0	0		
3-F SUBTOTAL INSTITUTIONAL	0	0	0	3,852	486,207	0	490,059	984	10	0	0		
4. ADMINISTRATION	85,764	16,552	0	113,829	15	0	216,160			5	0		
TOTAL EXPENDITURES	1,368,429	472,150	414,348	451,008	3,304,407	0	6,084,668			128	23,922		
	County Indirect Costs = \$ 108,088												

**COLUMBIA 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	\$ 5,468	\$ (1)	\$ 5,467
Adoption Assistance	410,318	0	410,318
Subsidized Permanent Legal Custodianship	4,030	0	4,030
Counseling	347,158	0	347,158
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	0	0	0
Intake and Referral	832,609	(2,216)	830,393
Life Skills	0	0	0
Protective Service - Child Abuse	57,060	(169)	56,891
Protective Service - General	471,688	(998)	470,690
Service Planning	88,157	(233)	87,924
Juvenile Act Proceedings	75,466	0	75,466
Alternative Treatment	0	0	0
Community Residential	706,866	0	706,866
Emergency Shelter	92,013	(189)	91,824
Foster Family	2,065,762	(1,569)	2,064,193
Kinship Care	227,084	145	227,229
Supervised Independent Living	0	0	0
Juvenile Detention Service	27,947	0	27,947
Residential Service	145,254	0	145,254
Secure Residential Service (Except YDC)	94,150	0	94,150
YDC Secure	222,708	0	222,708
Administration	216,187	(27)	216,160
Combined Total Expense	6,089,925	(5,257)	6,084,668
Less Non-reimbursables	23,935	115	24,050
Total Net Expense	\$ 6,065,990	\$ (5,372)	\$ 6,060,618

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,368,516	\$ (87)	\$ 1,368,429
Employee Benefits	472,150	0	472,150
Subsidies	414,348	0	414,348
Operating	456,323	(5,315)	451,008
Purchased Services	3,304,262	145	3,304,407
Fixed Assets	0	0	0
Combined Total Expense	6,015,599	(5,257)	6,010,342
Less Non-reimbursables	23,935	115	24,050
Total Net Expense	\$ 5,991,664	\$ (5,372)	\$ 5,986,292

**COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FSICAL YEAR JULY 1, 2022 TO JUNE 30, 2023
ADJUSTMENT SCHEDULE**

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENTS	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL	
SCHEDULE	LINE	COLUMN						
CY-370	1-M	1	1	CY-370 Adjustments				
	1-N	1		Protective Service (Child Abuse) - Wages and Salaries	\$ 31,907	\$ (68)	\$ 31,839	
	1-A	4		Protective Service (General) - Wages and Salaries	\$ 298,000	\$ (19)	\$ 297,981	
	1-J	4		Adoption Service - Operating	\$ 879	\$ (1)	\$ 878	
	1-M	4		Intake & Referral - Operating	\$ 98,998	\$ (1,814)	\$ 97,184	
	1-N	4		Protective Service (Child Abuse) - Operating	\$ 11,291	\$ (83)	\$ 11,208	
	1-O	4		Protective Service (General) - Operating	\$ 74,288	\$ (802)	\$ 73,486	
	2-E	4		Service Planning - Operating	\$ 9,686	\$ (191)	\$ 9,495	
	2-G	4		Emergency Shelter (Dependent) - Operating	\$ 5,766	\$ (154)	\$ 5,612	
	4	4		Foster Family (Dependent) - Operating	\$ 131,906	\$ (1,283)	\$ 130,623	
	2-I	5		Administration - Operating	\$ 113,856	\$ (22)	\$ 113,834	
					Kinship Care (Dependent) - Purchased Services	\$ 220,205	\$ 145	\$ 220,350
					Total Adjustment Amount		\$ (4,292)	
			To decrease expenditures by \$4,292 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth DHS. Wages and salaries were decreased by \$87; Operating expenses were decreased by \$4,350; and purchased services were increased by \$145.					
			Title 55 PA Code, Chapter 3170.95					
CY-370	2-G	11	2	Foster Family (Dependent) - Non-Reimbursable PS/Subsidies	\$ 250	\$ (30)	\$ 220	
	2-I	11		Kinship Care (Dependent) - Non-Reimbursable PS/Subsidies	\$ 870	\$ 145	\$ 1,015	
				Total Adjustment Amount		\$ 115		
			To increase Non-Reimbursable Purchased Services/Subsidies by \$115 to include revisions made to the agency's expenditure ledger subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth DHS.					
			Title 55 PA Code, Chapter 3170.95(a)(b)					
CY-370	1-J	4	3	Intake & Referral - Operating	\$ 97,184	\$ (402)	\$ 96,782	
	1-M	4		Protective Service (Child Abuse) - Operating	\$ 11,208	\$ (18)	\$ 11,190	
	1-N	4		Protective Service (General) - Operating	\$ 73,486	\$ (177)	\$ 73,309	
	1-O	4		Service Planning - Operating	\$ 9,495	\$ (42)	\$ 9,453	
	2-E	4		Emergency Shelter (Dependent) - Operating	\$ 5,612	\$ (35)	\$ 5,577	
	2-G	4		Foster Family (Dependent) - Operating	\$ 130,623	\$ (286)	\$ 130,337	
	4	4		Administration - Operating	\$ 113,834	\$ (5)	\$ 113,829	
					Total Adjustment Amount		\$ (965)	
			To decrease expenditures by \$965 because occupancy related costs from the County Cost Allocation Plan (CAP), were over reported on the agency's submitted Act 148 invoice. The agency used the 2019 Actual CAP instead of the 2020 Actual CAP for the second quarter to calculate and report the occupancy related costs.					
			Title 55 PA Code , Chapter 3170.60 OCYF Bulletin 00-95-12					
CY-370A	4	9	4	CY-370A Adjustment				
				Administration - Medical Assistance	\$ 6,850	\$ (17)	\$ 6,833	
			To decrease Medical Assistance by \$17 to include revisions made subsequent to the submission of the fourth quarter Act 148 Invoice Package to the Commonwealth DHS and reconcile to the agency's final revenue ledger.					
			Title 55 PA Code, Chapter 3170.95(a)(b)					

SECTION 3

CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Finding – Failure to Execute and Maintain Required Contracts with Service Provider

Condition: The agency failed to execute a purchase of service agreement with one of the regularly used service providers for the 2021-2022 to 2022-2023 fiscal years. The agency violated the Commonwealth’s Department of Human Services (DHS) regulation requiring that written agreements be executed with providers to whom clients are regularly referred or with whom the agency, juvenile court, and juvenile probation office have a continuing relationship.

Criteria: Title 55, Pa. Code § 3170.23(b) and § 3170.93(b) related to purchase of service and contract requirements, state, in part:

- *Section 3170.23(b). Purchase of Service.* A written agreement complying with Section 3170.93 (relating to contracts) shall be signed by the county and those providers to which clients are regularly referred or with which the public agency, the juvenile court, and juvenile probation office have a continuing relationship. This requirement shall apply to both unit of service and program-funded agencies.
- *Section 3170.93(b). Contracts.* In addition to restating the language of Section 3170.23, this section states the contract shall represent a legally binding agreement between the county and the provider and shall be renewed annually.

Cause: According to agency management, the service provider had a change in management which resulted in an oversight that a contract was never written or signed. The last signed contract between the County Commissioners and the service provider was in fiscal year 2018-2019.

Effect: The agency’s failure to execute a purchase of service agreement with a regularly used provider resulted in services being rendered in the absence of a legally binding contract which was not in conformance with DHS regulations and could have resulted in misunderstandings between the agency and the service provider as to the types of services requested and the approved rates to be charged for each respective service. However, based on DHS’ position that because the service costs were incurred by the agency and were considered allowable expenses during the 2021-2022 and 2022-2023 fiscal years, we did not include adjustments to disallow these costs.

Recommendation: The agency should review the applicable regulations and establish policies and procedures to ensure that purchase of service agreements are properly executed with all providers, in accordance with DHS’ requirements. In addition, agency management should ensure that all DHS contracting requirements, along with the agency’s established policies and procedures, are communicated to and understood by applicable agency staff.

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

Agency Response: In previous years, the Commissioner's Office and the provider were the ones that executed the contracts. However, with the change in leadership in both Commissioners and the provider, the contract was overlooked. Going forward, the contract will be executed by the provider and maintained through the Children and Youth Agency and it will be monitored like all the other contracts that their office maintains.

Auditor's Conclusion: We commend the agency for its proposed corrective action and will follow up on implementation during our next audit of the agency.

COLUMBIA COUNTY CHILDREN AND YOUTH AGENCY
REPORT DISTRIBUTION LIST

This report was originally distributed to the following:

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Department of Human Services

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