

# AMENDED FISCAL REPORTS

## For Fiscal Years:

July 1, 2022 to June 30, 2023

July 1, 2023 to June 30, 2024

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# Cumberland County Children and Youth Agency

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January 2026



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Commissioners of Cumberland County  
Cumberland County Courthouse  
One Courthouse Square  
Carlisle, PA 17013

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 Cumberland 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, 2022 to June 30, 2023 and July 1, 2023 to June 30, 2024 (herein referred to as the 2022-2023 fiscal year and 2023-2024 fiscal year). The scope of our engagement was limited to the 2022-2023 and 2023-2024 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 Cumberland 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 2022-2023 and 2023-2024 fiscal years based on the accrual basis of accounting.<sup>1</sup>

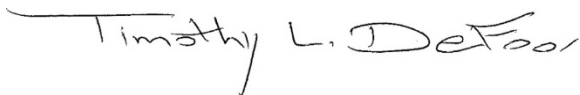
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

An exit conference was conducted via email on January 23, 2026, at which time the results of our engagement procedures, as presented in this report, were presented to County representatives and agency management.

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

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

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

Timothy L. DeFoor  
Auditor General  
January 28, 2026

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

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## BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the Commonwealth’s goal.

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

We reviewed the final, cumulative 4<sup>th</sup> 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, 2022 to JUNE 30, 2023**

**CUMBERLAND 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 <sup>1</sup>		\$	16,682,532
Supplemental Act 148			<u>0</u>
Total State Allocation			16,682,532
State Share (CY348) <sup>2</sup>	\$		15,711,648
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	15,711,648
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	15,711,648
Actual Act 148 Revenues Received <sup>4</sup>			<u>15,711,648</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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

<sup>2</sup> 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.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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.

CUMBERLAND 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	372,157	0	44,831	0	0	0	0	0	327,326	327,326	0
02. 90% REIMBURSEMENT	1,036,995	2,609	50,616	0	0	0	0	0	983,770	885,393	98,377
03. 80% REIMBURSEMENT	21,500,166	263,008	3,622,123	234,987	133,593	26,428	254,077	0	16,965,950	13,572,760	3,393,190
04. 60% REIMBURSEMENT	1,461,003	6,386	69,647	0	0	0	0	25,827	1,359,143	815,485	543,658
05. 50% REIMBURSEMENT	271,292	0	49,924	0	0	0	0	0	221,368	110,684	110,684
06. TOTAL NET CHILD WELFARE EXPEND.	24,641,613	272,003	3,837,141	234,987	133,593	26,428	254,077	25,827	19,857,557	15,711,648	4,145,909
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	397,218	0							397,218	238,331	158,887
08. NON-REIMBURSABLE EXPENDITURES	34,992	0							34,992		34,992
09. TOTAL EXPENDITURES	25,073,823	272,003	3,837,141	234,987	133,593	26,428	254,077	25,827	20,289,767	15,949,979	4,339,788
10. TOTAL TITLE IV-D COLLECTIONS	194,503										
11. TITLE IV-D Collections for IV-E Children	36,170										
12. STATE ACT 148 - line 6	15,711,648										
13. STATE ACT 148 ALLOCATION	16,682,532										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	15,711,648										
INVOICE											
AMENDED STATE SHARE (ACT 148)	15,711,648										
ACT 148 AMOUNT RECEIVED	15,711,648										
ADJUSTMENT TO STATE SHARE	0										

CUMBERLAND 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
1-A ADOPTION SERVICE	372,157	0		44,831	0		0	0	0	327,326	327,326	0
1-B ADOPTION ASSISTANCE	3,921,494	0	1,577,204	2,018			0	0	0	2,342,272	1,873,818	468,454
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSH	340,787	0	59,542	0			0	0	0	281,245	224,996	56,249
1-D COUNSELING - DEPENDENT	576,858	0			124,893		26,428	0	0	425,537	340,430	85,107
1-E COUNSELING - DELINQUENT	396,628	0			0		0	0	0	396,628	317,302	79,326
1-F DAY CARE	0	0			0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	59,848	0			27,937		0	0	0	31,911	25,529	6,382
1-H DAY TREATMENT - DELINQUENT	198,687	0			0		0	0	0	198,687	158,950	39,737
1-I HOMEMAKER SERVICE	0	0			0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,588,694	0		191,848	0		0	0	0	1,396,846	1,117,477	279,369
1-K LIFE SKILLS - DEPENDENT	1,282,761	0			82,157		0	0	0	1,200,604	960,483	240,121
1-L LIFE SKILLS - DELINQUENT	174,649	0			0		0	0	0	174,649	139,719	34,930
1-M PROTECTIVE SERVICE - CHILD ABUSE	689,721	0		78,200	0		0	0	0	611,521	489,217	122,304
1-N PROTECTIVE SERVICE - GENERAL	979,087	0		103,956	0		0	0	0	875,131	700,105	175,026
1-O SERVICE PLANNING	3,108,123	0		358,582	0		0	0	0	2,749,541	2,199,633	549,908
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	220,474	0		49,924	0		0	0	0	170,550	85,275	85,275
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	13,909,968	0	1,636,746	829,359	234,987	0	26,428	0	0	11,182,448	8,960,260	2,222,188

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 ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,137,161	25,146	63,829	15,851			254,077	0	1,778,258	1,422,606	355,652	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	478,630	0	0	0			0	0	478,630	382,904	95,726	
2-E EMERGENCY SHELTER - DEPENDENT	870,309	2,609	7,467	43,149	0		0	0	817,084	735,376	81,708	
2-F EMERGENCY SHELTER - DELINQUENT	166,686	0	0	0	0		0	0	166,686	150,017	16,669	
2-G FOSTER FAMILY - DEPENDENT	3,552,268	162,333	269,167	681,122			133,593	0	2,306,053	1,844,842	461,211	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0			0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	1,986,771	75,529	220,753	51			0	0	1,690,438	1,352,350	338,088	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0			0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	27,999	0	0	0			0	0	27,999	22,399	5,600	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0			0	0	0	0	0	
2-M SUBTOTAL CBP	9,219,824	265,617	561,216	740,173	0	133,593	254,077	0	7,265,148	5,910,494	1,354,654	

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 JUVENILE DETENTION SERVICE	50,818	0						0	50,818	25,409	25,409	
3-B RESIDENTIAL SERVICE - DEPENDENT	752,931	6,386	892	4,091			0	0	741,562	444,937	296,625	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	171,582	0	0	0			0	0	171,582	102,949	68,633	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0						0	0	0	0	
3-E YDC SECURE	397,218	0							397,218	238,331	158,887	
3-F SUBTOTAL INSTITUTIONAL	1,372,549	6,386	892	4,091	0	0	0	0	1,361,180	811,626	549,554	
4 ADMINISTRATION	536,490	0		64,664			0	0	445,999	267,599	178,400	
5 TOTAL REVENUES	25,038,831	272,003	2,198,854	1,638,287	234,987	133,593	26,428	25,827	20,254,775	15,949,979	4,304,796	

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursables
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	255,735	89,421		26,868	133		372,157	839	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	3,921,494	0	0	0	3,921,494	0	412	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	340,787	0	0	0	340,787	0	38	0	0	0
1-D COUNSELING - DELINQUENT	0	0		0	576,858	0	576,858	0	78	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	396,628	0	396,628	0	76	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DELINQUENT	0	0		0	59,848	0	59,848	0	4	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	198,687	0	198,687	0	15	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,191,227	397,467		0	0	0	1,588,694	2,812	0	0	0	0
1-K LIFE SKILLS - DELINQUENT	0	0		0	1,282,761	0	1,282,761	0	888	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	174,649	0	174,649	0	569	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	440,414	141,891		67,690	39,726	0	689,721	554	67	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	541,642	203,723		135,114	111,475	0	991,954	199	155	0	12,867	0
1-O SERVICE PLANNING	1,919,175	697,229		357,502	134,217	0	3,108,123	5,261	459	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DELINQUENT				0	10,474		220,474	0	776	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	4,348,193	1,529,731	4,262,281	587,174	2,985,456	0	13,922,835			0	12,867	0
	LRCNP = Legal Representation for Children in Placement = \$ 123,057											
	LRCNP = Legal Representation for Children Non-Placement = \$ 86,943											
<b>COMMUNITY BASED PLACEMENT</b>												
2-A ALTERNATIVE TREATMENT - DELINQUENT	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 - DELINQUENT	86,763	34,699	0	9,313	2,006,386	0	2,137,161	5,686	30	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	478,630	0	478,630	1,250	10	0	0	0
2-E EMERGENCY SHELTER - DELINQUENT	267,837	89,664	0	115	512,693	0	870,309	1,418	48	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	166,686	0	166,686	456	16	0	0	0
2-G FOSTER FAMILY - DELINQUENT	627,435	222,817	0	280,777	2,421,239	0	3,552,268	25,290	138	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DELINQUENT	0	0	0	396	2,008,500	0	2,008,896	24,855	142	0	22,125	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DELINQUENT	0	0	27,999	0	0	0	27,999	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 <b>SUBTOTAL CBP</b>	982,035	347,180	27,999	290,601	7,594,134	0	9,241,949	58,955	384	0	22,125	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	78	50,740	0	50,818	120	11	0	0	0
3-B RESIDENTIAL SERVICE - DELINQUENT	23,533	9,127	0	1,303	718,968	0	752,931	1,443	10	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	171,582	0	171,582	671	7	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	397,218	0	397,218	478	4	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	23,533	9,127	0	1,381	1,338,508	0	1,372,549	2,712	32	0	0	0
<b>4 ADMINISTRATION</b>	42,183	13,118	0	481,184	5	0	536,490			0	0	0
<b>5 TOTAL EXPENDITURES</b>	5,395,944	1,899,156	4,290,280	1,360,340	11,918,103	0	25,073,823			0	34,992	0
	County Indirect Costs = \$ 461,170											

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

<b>COST CENTER ITEMS</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 372,157	\$ 0	\$ 372,157
Adoption Assistance	3,921,494	0	3,921,494
Subsidized Permanent Legal Custodianship	340,787	0	340,787
Counseling	973,486	0	973,486
Day Care	0	0	0
Day Treatment	258,535	0	258,535
Homemaker Service	0	0	0
Intake and Referral	1,588,694	0	1,588,694
Life Skills	1,457,410	0	1,457,410
Protective Service - Child Abuse	689,721	0	689,721
Protective Service - General	991,954	0	991,954
Service Planning	3,108,123	0	3,108,123
Juvenile Act Proceedings	220,474	0	220,474
Alternative Treatment	0	0	0
Community Residential	2,615,791	0	2,615,791
Emergency Shelter	1,036,995	0	1,036,995
Foster Family	3,552,268	0	3,552,268
Kinship Care	2,008,896	0	2,008,896
Supervised Independent Living	27,999	0	27,999
Juvenile Detention Service	50,818	0	50,818
Residential Service	924,513	0	924,513
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	397,218	0	397,218
Administration	536,490	0	536,490
Combined Total Expense	<u>25,073,823</u>	<u>0</u>	<u>25,073,823</u>
Less Non-reimbursables	<u>34,992</u>	<u>0</u>	<u>34,992</u>
Total Net Expense	<u>\$ 25,038,831</u>	<u>\$ 0</u>	<u>\$ 25,038,831</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 5,395,944	\$ 0	\$ 5,395,944
Employee Benefits	1,899,156	0	1,899,156
Subsidies	4,290,280	0	4,290,280
Operating	1,360,340	0	1,360,340
Purchased Services	11,918,103	0	11,918,103
Fixed Assets	0	0	0
Combined Total Expense <sup>1</sup>	<u>24,863,823</u>	<u>0</u>	<u>24,863,823</u>
Less Non-reimbursables	<u>34,992</u>	<u>0</u>	<u>34,992</u>
Total Net Expense <sup>1</sup>	<u>\$ 24,828,831</u>	<u>\$ 0</u>	<u>\$ 24,828,831</u>

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

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2023 to JUNE 30, 2024**

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
AMENDED  
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation <sup>1</sup>		\$	17,033,112
Supplemental Act 148			<u>1,139,119</u>
Total State Allocation			18,172,231
State Share (CY348) <sup>2</sup>	\$		18,172,231
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	18,172,231
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	18,172,231
Actual Act 148 Revenues Received <sup>4</sup>			<u>18,172,231</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>0</u></u>

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

<sup>2</sup> 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.

<sup>3</sup> Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

<sup>4</sup> Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

<sup>5</sup> 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.

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
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	353,541	0	40,735	0	0	0	0	0	312,806	312,806	0
02. 90% REIMBURSEMENT	1,111,253	6,498	73,695	0	0	0	0	0	1,031,060	927,955	103,105
03. 80% REIMBURSEMENT	23,979,498	168,718	3,829,464	234,987	133,593	26,428	66,197	0	19,520,111	15,616,088	3,904,023
04. 60% REIMBURSEMENT	2,193,670	22,635	111,314	0	0	0	0	24,140	2,035,581	1,221,348	814,233
05. 50% REIMBURSEMENT	240,342	0	52,274	0	0	0	0	0	188,068	94,034	94,034
06. TOTAL NET CHILD WELFARE EXPEND.	27,878,304	197,851	4,107,482	234,987	133,593	26,428	66,197	24,140	23,087,626	18,172,231	4,915,395
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	522,450	0							522,450	313,470	208,980
08. NON-REIMBURSABLE EXPENDITURES	20,237	0							20,237		
09. TOTAL EXPENDITURES	28,420,991	197,851	4,107,482	234,987	133,593	26,428	66,197	24,140	23,630,313	18,485,701	5,144,612
10. TOTAL TITLE IV-D COLLECTIONS	109,075										
11. TITLE IV-D Collections for IV-E Children	0										
12. STATE ACT 148 - line 6	18,172,231										
13. STATE ACT 148 ALLOCATION	18,172,231										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	18,172,231										
INVOICE											
AMENDED STATE SHARE (ACT 148)	18,172,231										
ACT 148 AMOUNT RECEIVED	18,172,231										
ADJUSTMENT TO STATE SHARE	0										

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
 AMENDED CY370A  
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	353,541	0		40,735	0		0	0	0	312,806	312,806	0
1-B ADOPTION ASSISTANCE	4,083,565	0	1,629,893	3,060			0	0	0	2,450,612	1,960,490	490,122
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	310,201	0	59,754	1,000			0	0	0	249,447	199,538	49,889
1-D COUNSELING - DEPENDENT	624,345	0			130,567	0	26,428	0	0	467,350	373,880	93,470
1-E COUNSELING - DELINQUENT	471,582	0		0		0	0	0	0	471,582	377,266	94,316
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	106,762	0		0	51,106	0	0	0	0	55,656	44,525	11,131
1-H DAY TREATMENT - DELINQUENT	202,418	0		0	0	0	0	0	0	202,418	161,934	40,484
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	2,147,609	0		248,133	0	0	0	0	0	1,899,476	1,519,581	379,895
1-K LIFE SKILLS - DEPENDENT	1,258,387	0			53,314	0	0	0	0	1,205,073	964,058	241,015
1-L LIFE SKILLS - DELINQUENT	290,959	0		0	0	0	0	0	0	290,959	232,767	58,192
1-M PROTECTIVE SERVICE - CHILD ABUSE	853,138	0		94,425	0	0	0	0	0	758,713	606,970	151,743
1-N PROTECTIVE SERVICE - GENERAL	1,470,683	0		149,688	0	0	0	7,212	0	1,313,783	1,051,026	262,757
1-O SERVICE PLANNING	2,824,080	0		311,366	0	0	0	7,212	0	2,505,502	2,004,402	501,100
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	230,999	0		52,274	0	0	0	0	0	178,725	89,362	89,363
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	15,228,269	0	1,689,647	900,681	234,987	0	26,428	14,424	0	12,362,102	9,898,625	2,463,477

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 ALTERNATIVE TREATMENT - DEPENDENT	0	0		0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	2,229,407	7,936	101,473	34,888			0	44,560	0	2,040,550	1,632,440	408,110
2-D COMMUNITY RESIDENTIAL - DELINQUENT	636,458	0		0			0	0	0	636,458	509,166	127,292
2-E EMERGENCY SHELTER - DEPENDENT	868,128	6,498	55,613	18,082	0	0	0	0	0	787,935	709,142	78,793
2-F EMERGENCY SHELTER - DELINQUENT	243,125	0		0	0	0	0	0	0	243,125	218,813	24,312
2-G FOSTER FAMILY - DEPENDENT	3,646,908	108,255	156,097	816,501		133,593	0	7,213	0	2,425,249	1,940,199	485,050
2-H FOSTER FAMILY - DELINQUENT	39,629	0		0			0	0	0	39,629	31,703	7,926
2-I KINSHIP CARE - DEPENDENT	2,754,653	52,527	222,745	441			0	0	0	2,478,940	1,983,152	495,788
2-J KINSHIP CARE - DELINQUENT	0	0		0			0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	28,714	0		0			0	0	0	28,714	22,971	5,743
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0		0			0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	10,447,022	175,216	535,928	869,912	0	133,593	0	51,773	0	8,680,600	7,047,586	1,633,014

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 JUVENILE DETENTION SERVICE	9,343	0					0	0	0	9,343	4,672	4,671
3-B RESIDENTIAL SERVICE - DEPENDENT	914,919	22,635	27,426	4,720			0	0	0	860,138	516,083	344,055
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	594,040	0		66			0	0	0	593,974	356,384	237,590
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0					0	0	0	0	0	0
3-E YDC SECURE	522,450	0					0	0	0	522,450	313,470	208,980
3-F <b>SUBTOTAL INSTITUTIONAL</b>	2,040,752	22,635	27,426	4,786	0	0	0	0	0	1,983,905	1,190,609	793,296

4 ADMINISTRATION	684,711	0		79,102			0	0	0	24,140	348,881	232,588
5 TOTAL REVENUES	28,400,754	197,851	2,253,001	1,854,481	234,987	133,593	26,428	66,197	24,140	23,610,076	18,485,701	5,124,375

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
 FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
 AMENDED CY370  
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE										Program Income related to all Non-Reimbursables	
	1	2	3	4	5	6	7	8	9	10		11
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	233,528	82,988		36,455	570	0	353,541	825	4	0	0	0
1-B ADOPTION ASSISTANCE	0	0	4,083,565	0	0	0	4,083,565	0	432	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	3,10,201	0	0	0	3,10,201	0	32	0	0	0
1-D COUNSELING - DEPENDENT	0	0		624,345	0	0	624,345	0	77	0	0	0
1-E COUNSELING - DELINQUENT	0	0		471,582	0	0	471,582	0	107	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		106,762	0	0	106,762	0	10	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		202,418	0	0	202,418	0	22	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	1,621,881	523,661		2,067	0	0	2,147,609	3,842	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	1,258,387	0	1,258,387	0	652	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	290,959	0	290,959	0	479	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	568,489	179,032		69,797	35,820	0	853,138	658	65	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	840,266	285,881		198,658	145,878	0	1,470,683	352	189	0	0	0
1-O SERVICE PLANNING	1,664,416	623,575		405,523	130,566	0	2,824,080	8,510	872	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	999	0	230,999	0	1,240	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	4,928,580	1,695,137	4,393,766	712,500	3,268,286	0	15,228,269			0	0	0
	LRCBP = Legal Representation for Children in Placement = \$ 121,674										0	
	LRCNP = Legal Representation for Children Non-Placement = \$ 108,326										0	
<b>COMMUNITY BASED PLACEMENT</b>												
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	221,522	80,328	0	4,466	1,923,091	0	2,229,407	4,264	33	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	1,177	635,281	0	636,458	1,881	13	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	117,163	39,101	0	127	711,737	0	868,128	1,542	33	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	243,125	0	243,125	511	24	0	0	0
2-G FOSTER FAMILY - DEPENDENT	996,277	368,210	0	327,897	1,954,524	0	3,646,908	19,443	116	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	39,629	0	39,629	148	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	3,854	2,771,036	0	2,774,890	29,146	163	0	20,237	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	28,714	0	0	28,714	0	10	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	1,334,962	487,639	28,714	337,521	8,278,423	0	10,467,259	56,935	393	0	20,237	0
<b>INSTITUTIONAL PLACEMENT</b>												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	9,343	0	9,343	19	4	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	30,359	10,979	0	846	872,735	0	914,919	2,206	13	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	3,378	590,662	0	594,040	1,444	10	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	522,450	0	522,450	645	5	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	30,359	10,979	0	4,224	1,995,190	0	2,040,752	4,314	32	0	0	0
4 <b>ADMINISTRATION</b>	114,758	31,655	0	538,295	3	0	684,711			0	0	0
5 <b>TOTAL EXPENDITURES</b>	6,408,659	2,225,410	4,422,480	1,592,540	13,541,902	0	28,420,991			0	20,237	0
	County Indirect Costs = \$ 519,368										0	

**CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024  
AMENDED  
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

<b>COST CENTER ITEMS</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Adoption Service	\$ 353,541	\$ 0	\$ 353,541
Adoption Assistance	4,083,565	0	4,083,565
Subsidized Permanent Legal Custodianship	310,201	0	310,201
Counseling	1,095,927	0	1,095,927
Day Care	0	0	0
Day Treatment	309,180	0	309,180
Homemaker Service	0	0	0
Intake and Referral	2,147,609	0	2,147,609
Life Skills	1,549,346	0	1,549,346
Protective Service - Child Abuse	853,138	0	853,138
Protective Service - General	1,470,683	0	1,470,683
Service Planning	2,824,080	0	2,824,080
Juvenile Act Proceedings	230,999	0	230,999
Alternative Treatment	0	0	0
Community Residential	2,865,865	0	2,865,865
Emergency Shelter	1,111,253	0	1,111,253
Foster Family	3,686,537	0	3,686,537
Kinship Care	2,774,890	0	2,774,890
Supervised Independent Living	28,714	0	28,714
Juvenile Detention Service	9,343	0	9,343
Residential Service	1,508,959	0	1,508,959
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	522,450	0	522,450
Administration	684,711	0	684,711
Combined Total Expense	<u>28,420,991</u>	<u>0</u>	<u>28,420,991</u>
Less Non-reimbursables	<u>20,237</u>	<u>0</u>	<u>20,237</u>
Total Net Expense	<u>\$ 28,400,754</u>	<u>\$ 0</u>	<u>\$ 28,400,754</u>

<b>OBJECTS OF EXPENDITURE</b>	<b>AS REPORTED PER CY370</b>	<b>INCREASE (DECREASE)</b>	<b>AS AMENDED PER CY370</b>
Wages and Salaries	\$ 6,408,659	\$ 0	\$ 6,408,659
Employee Benefits	2,225,410	0	2,225,410
Subsidies	4,422,480	0	4,422,480
Operating	1,592,540	0	1,592,540
Purchased Services	13,541,902	0	13,541,902
Fixed Assets	0	0	0
Combined Total Expense <sup>1</sup>	<u>28,190,991</u>	<u>0</u>	<u>28,190,991</u>
Less Non-reimbursables	<u>20,237</u>	<u>0</u>	<u>20,237</u>
Total Net Expense <sup>1</sup>	<u>\$ 28,170,754</u>	<u>\$ 0</u>	<u>\$ 28,170,754</u>

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

CUMBERLAND COUNTY CHILDREN AND YOUTH AGENCY  
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