

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Greene County Children and Youth Agency

August 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

The Commissioners of Greene County
Greene County Office Building
93 East High Street, 3rd Floor
Waynesburg, PA 15370

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 Greene 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 Greene 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:

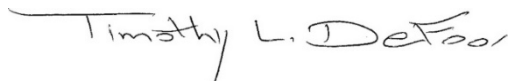
- For the **2021-2022 fiscal year**, our engagement resulted in one adjustment being made to the agency's submitted fiscal reports. This adjustment in total impacted the agency's Net State Share by decreasing agency expenditures by \$29,709. Based on the application of the state participation rates, the one adjustment resulted in an amount due to the state totaling \$17,826.
- For the **2022-2023 fiscal year**, our engagement resulted in three 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 \$13,157. Based on the application of the state participation rates, the three adjustments resulted in an amount due to the state totaling \$6,450.

The results of our engagement procedures, as presented in this report, were discussed with County representatives and agency management at an exit conference held on July 2, 2025.

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

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

Sincerely,



Timothy L. DeFoor
Auditor General
July 28, 2025

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

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 – Status of Prior Engagement Finding and Recommendations	17
Report Distribution List	18

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

**GREENE 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	\$	4,280,457
Supplemental Act 148		<u>0</u>
Total State Allocation		4,280,457
State Share (CY348) ²	\$	3,454,317
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	3,454,317
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³	\$	3,454,317
Actual Act 148 Revenues Received ⁴		<u>3,472,143</u>
Net Amount Due County/(State) ⁵	\$	<u>(17,826)</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.

GREENE 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	PROGRAM	TITLE	TANF	TITLE	TITLE	FAMILY FIRST	MEDICAL	NET	STATE	LOCAL
	TOTAL	INCOME	IV-E		XX	IV-B	TRANSITION ACT	ASSISTANCE	TOTAL	ACT 148	SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	31,472	0	5,220	0	0	0	0	0	26,252	26,252	0
02. 90% REIMBURSEMENT	14,675	0	2,243	0	0	0	0	0	12,432	11,189	1,243
03. 80% REIMBURSEMENT	4,970,108	50,936	1,176,593	40,511	32,653	33,274	0	0	3,636,141	2,908,911	727,230
04. 60% REIMBURSEMENT	823,831	7,053	124,185	0	0	0	0	2,777	689,816	413,889	275,927
05. 50% REIMBURSEMENT	189,384	0	1,233	0	0	0	0	0	188,151	94,076	94,075
06. TOTAL NET CHILD WELFARE EXPEND.	6,029,470	57,989	1,309,474	40,511	32,653	33,274	0	2,777	4,552,792	3,454,317	1,098,475

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	0	0							0		0

09. TOTAL EXPENDITURES	6,029,470	57,989	1,309,474	40,511	32,653	33,274	0	2,777	4,552,792	3,454,317	1,098,475
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10. TOTAL TITLE IV-D COLLECTIONS 54,098

11. TITLE IV-D Collections for IV-E Children 8,465

12. STATE ACT 148 - line 6 3,454,317

13. STATE ACT 148 ALLOCATION 4,280,457

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,454,317

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,454,317
ACT 148 AMOUNT RECEIVED	3,472,143
ADJUSTMENT TO STATE SHARE	(17,826)

GREENE 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	31,472	0	5,220	0		0	0	0	26,252	26,252	0
1-B	ADOPTION ASSISTANCE	998,289	0	536,145	3,716		0	0	0	458,428	366,742	91,686
1-C	SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	246,135	0	65,960			0	0	0	180,175	144,140	36,035
1-D	COUNSELING - DEPENDENT	616,237	0		2,053	40,511	0	0	0	573,673	458,938	114,735
1-E	COUNSELING - DELINQUENT	1,501	0		0	0	0	0	0	1,501	1,201	300
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	76,371	0	12,978	0	0	0	0	0	63,393	50,714	12,679
1-J	INTAKE & REFERRAL	156,561	0	26,483	0	0	0	0	0	130,078	104,062	26,016
1-K	LIFE SKILLS - DEPENDENT	41,744	0	3,514	0	0	0	0	0	38,230	30,584	7,646
1-L	LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0
1-M	PROTECTIVE SERVICE - CHILD ABUSE	341,182	0	57,678	0	0	0	0	0	283,504	226,803	56,701
1-N	PROTECTIVE SERVICE - GENERAL	722,762	0	122,580	0	0	0	0	0	600,182	480,146	120,036
1-O	SERVICE PLANNING	182,819	0	30,932	0	0	0	0	0	151,887	121,510	30,377
1-P	JUVENILE ACT PROCEEDINGS - DEPENDENT	185,306	0	1,233	0		0	0	0	184,073	92,037	92,036
1-Q	JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0	0	0		0	0	0	0	0	0
1-R	SUBTOTAL IN-HOME	3,600,379	0	602,105	266,387	40,511	0	0	0	2,691,376	2,103,129	588,247
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
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	616,195	7,079	42,550	19,073		0	0	0	547,493	437,994	109,499
2-D	COMMUNITY RESIDENTIAL - DELINQUENT	92,650	8,254	0	283		0	0	0	84,113	67,290	16,823
2-E	EMERGENCY SHELTER - DEPENDENT	14,675	0	0	2,243		0	0	0	12,432	11,189	1,243
2-F	EMERGENCY SHELTER - DELINQUENT	0	0	0	0		0	0	0	0	0	0
2-G	FOSTER FAMILY - DEPENDENT	688,418	24,530	102,957	91,324		32,653	33,274	0	403,680	322,944	80,736
2-H	FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0
2-I	KINSHIP CARE - DEPENDENT	175,831	11,073	52,458	3,642		0	0	0	108,658	86,926	21,732
2-J	KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0
2-K	SUP. INDEPENDENT LIVING - DEPENDENT	13,413	0	0	2,267		0	0	0	11,146	8,917	2,229
2-L	SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0
2-M	SUBTOTAL CBP	1,601,182	50,936	197,965	118,832	0	32,653	33,274	0	1,167,522	935,260	232,262
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
INSTITUTIONAL PLACEMENT												
3-A	JUVENILE DETENTION SERVICE	4,078	0				0	0	0	4,078	2,039	2,039
3-B	RESIDENTIAL SERVICE - DEPENDENT	8,977	0	0	1,519		0	0	0	7,458	4,475	2,983
3-C	RES. SERVICE - DELINQUENT (NON YDC/YFC)	52,764	5,475	0	0		0	0	0	47,289	28,373	18,916
3-D	SECURE RES. SERVICE (EXCEPT YDC)	46,140	0						0	46,140	27,684	18,456
3-E	YDC SECURE	0	0							0	0	0
3-F	SUBTOTAL INSTITUTIONAL	111,959	5,475	0	1,519	0	0	0	0	104,965	62,571	42,394
4	ADMINISTRATION	715,950	1,578		122,666		0	0	0	2,777	353,357	235,572
5	TOTAL REVENUES	6,029,470	57,989	800,070	509,404	40,511	32,653	33,274	0	2,777	4,552,792	3,454,317
TOTAL REVENUES												

GREENE 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	26,744	1,967		2,760	0	1	31,472	135	0	0	0	
I-B ADOPTION ASSISTANCE	0	0	998,289	0	0	0	998,289	58	129	0	0	
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	246,135	0	0	0	246,135	3	31	0	0	
I-D COUNSELING - DEPENDENT	7,884	2,204		2,040	604,107	2	616,237	77	93	0	0	
I-E COUNSELING - DELINQUENT	0	0		1	1,500	0	1,501	0	6	0	0	
I-F DAY CARE	0	0		0	0	0	0	0	0	0	0	
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	2	0	0	0	
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
I-I HOMEMAKER SERVICE	75,344	598		429	0	0	76,371	19	0	0	0	
I-J INTAKE & REFERRAL	65,774	48,251		42,503	0	33	156,561	620	0	0	0	
I-K LIFE SKILLS - DEPENDENT	17,868	1,640		1,535	20,700	1	41,744	39	9	0	0	
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	
I-M PROTECTIVE SERVICE - CHILD ABUSE	226,272	72,177		42,649	0	84	341,182	125	0	0	0	
I-N PROTECTIVE SERVICE - GENERAL	398,775	180,866		142,942	0	179	722,762	752	0	0	0	
I-O SERVICE PLANNING	113,353	46,241		23,185	0	40	182,819	359	0	0	0	
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				7,262	178,044		185,306	207	133	0	0	
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	
I-R SUBTOTAL IN-HOME	932,014	353,944	1,244,424	265,306	804,351	340	3,600,379		0	0	0	
LRCNP = Legal Representation for Children in Placement = \$												
LRCNP = Legal Representation for Children Non-Placement = \$												
Number of Children receiving only NON-PURCHASED HI Services												
0												
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	10,030	3,294	0	4,586	598,284	1	616,195	2,824	17	0	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	19,594	73,056	0	92,650	228	2	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	8,675	2,838	0	1,662	1,500	0	14,675	50	1	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	89,063	28,605	0	149,980	420,737	33	688,418	7,979	49	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	12,361	2,641	0	11,084	149,743	2	175,831	4,706	36	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	8,399	4,632	0	382	0	0	13,413	0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	128,528	42,010	0	187,288	1,243,320	36	1,601,182	15,787	105	0	0	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	8	4,070	0	4,078	22	2	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	4,977	2,319	0	1,680	0	1	8,977	0	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	52,764	0	52,764	169	2	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	46,140	0	46,140	113	1	0	0	
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	4,977	2,319	0	1,688	102,974	1	111,959	304	5	0	0	
ADMINISTRATION												
4	290,431	202,191	0	220,019	0	3,309	715,950		0	0	0	
TOTAL EXPENDITURES												
5	1,355,950	600,464	1,244,424	674,301	2,150,645	3,686	6,029,470		0	0	0	
County Indirect Costs = \$												
111,971												

**GREENE 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	\$ 31,472	\$ 0	\$ 31,472
Adoption Assistance	998,289	0	998,289
Subsidized Permanent Legal Custodianship	246,135	0	246,135
Counseling	617,738	0	617,738
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	76,371	0	76,371
Intake and Referral	156,561	0	156,561
Life Skills	41,744	0	41,744
Protective Service - Child Abuse	341,182	0	341,182
Protective Service - General	722,762	0	722,762
Service Planning	182,819	0	182,819
Juvenile Act Proceedings	185,306	0	185,306
Alternative Treatment	0	0	0
Community Residential	708,845	0	708,845
Emergency Shelter	14,675	0	14,675
Foster Family	688,418	0	688,418
Kinship Care	175,831	0	175,831
Supervised Independent Living	13,413	0	13,413
Juvenile Detention Service	4,078	0	4,078
Residential Service	61,741	0	61,741
Secure Residential Service (Except YDC)	46,140	0	46,140
YDC Secure	0	0	0
Administration	745,659	(29,709)	715,950
Combined Total Expense	6,059,179	(29,709)	6,029,470
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 6,059,179	\$ (29,709)	\$ 6,029,470

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,355,950	\$ 0	\$ 1,355,950
Employee Benefits	600,464	0	600,464
Subsidies	1,244,424	0	1,244,424
Operating	704,010	(29,709)	674,301
Purchased Services	2,150,645	0	2,150,645
Fixed Assets	3,686	0	3,686
Combined Total Expense	6,059,179	(29,709)	6,029,470
Less Non-reimbursables	0	0	0
Total Net Expense	\$ 6,059,179	\$ (29,709)	\$ 6,029,470

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

REPORT REFERENCE			ADJ. NO.	EXPLANATION OF ADJUSTMENT	AS REPORTED OR ADJUSTED	INCREASE/ (DECREASE)	ADJUSTED TOTAL
SCHEDULE	LINE	COLUMN					
CY-370	4	4	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Operating</p> <p>To decrease operating expenditures by \$29,709 to properly report indirect costs and reconcile to the County's Cost Allocation Plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 249,728	\$ (29,709)	\$ 220,019

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**GREENE 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		\$ 4,574,971
Supplemental Act 148		<u>0</u>
Total State Allocation		4,574,971
State Share (CY348) ²	\$ 3,334,955	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 3,334,955
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable ³		\$ 3,334,955
Actual Act 148 Revenues Received ⁴		<u>3,341,405</u>
Net Amount Due County/(State) ⁵		\$ <u><u>(6,450)</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.

GREENE 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	38,357	0	7,089	0	0	0	0	0	31,268	31,268	0
02. 90% REIMBURSEMENT	23,358	0	4,217	0	0	0	0	0	19,141	17,227	1,914
03. 80% REIMBURSEMENT	4,743,659	26,814	1,225,949	40,511	32,653	33,274	0	0	3,384,458	2,707,566	676,892
04. 60% REIMBURSEMENT	901,637	17,679	146,106	0	0	0	0	8,177	729,675	437,805	291,870
05. 50% REIMBURSEMENT	289,037	4,561	2,300	0	0	0	0	0	282,176	141,089	141,087
06. TOTAL NET CHILD WELFARE EXPEND.	5,996,048	49,054	1,385,661	40,511	32,653	33,274	0	8,177	4,446,718	3,334,955	1,111,763

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	49,860	0							49,860	29,916	19,944

08. NON-REIMBURSABLE EXPENDITURES	21,461	0							21,461		21,461
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09. TOTAL EXPENDITURES	6,067,369	49,054	1,385,661	40,511	32,653	33,274	0	8,177	4,518,039	3,364,871	1,153,168
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10. TOTAL TITLE IV-D COLLECTIONS 39,693

11. TITLE IV-D Collections for IV-E Children 15,579

12. STATE ACT 148 - line 6 3,334,955

13. STATE ACT 148 ALLOCATION 4,574,971

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,334,955

INVOICE	
AMENDED STATE SHARE (ACT 148)	3,334,955
ACT 148 AMOUNT RECEIVED	3,341,405
ADJUSTMENT TO STATE SHARE	(6,450)

GREENE COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS												
REVENUE SOURCES												
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV- B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	38,357	0		7,089	0		0	0	0	31,268	31,268	0
1-B ADOPTION ASSISTANCE	1,068,833	0	580,536	8,998			0	0	0	479,299	383,439	95,860
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	229,540	0	74,744	0	0		0	0	0	154,796	123,837	30,959
1-D COUNSELING - DEPENDENT	594,740	0		17,136	40,511	0	0	0	0	537,093	429,674	107,419
1-E COUNSELING - DELINQUENT	4,420	0		0	0	0	0	0	0	4,420	3,536	884
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	436	0		81	0	0	0	0	0	355	284	71
1-J INTAKE & REFERRAL	264,999	0		46,863	0	0	0	0	0	218,136	174,509	43,627
1-K LIFE SKILLS - DEPENDENT	50,587	0		668	0	0	0	0	0	49,919	39,935	9,984
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	321,527	0		57,698	0	0	0	0	0	263,829	211,063	52,766
1-N PROTECTIVE SERVICE - GENERAL	698,509	0		123,115	0	0	0	0	0	575,394	460,315	115,079
1-O SERVICE PLANNING	170,885	0		31,629	0	0	0	0	0	139,256	111,405	27,851
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	168,769	0		2,300	0		0	0	0	166,469	83,235	83,234
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	3,611,602	0	655,280	295,577	40,511	0	0	0	0	2,620,234	2,052,500	567,734
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	410,367	5,438	3,474	5,407			0	0	0	396,048	316,838	79,210
2-D COMMUNITY RESIDENTIAL - DELINQUENT	51,842	1,438	0	0			0	0	0	50,404	40,323	10,081
2-E EMERGENCY SHELTER - DEPENDENT	23,358	0	177	4,040	0	0	0	0	0	19,141	17,227	1,914
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	627,239	14,125	113,741	101,305		32,653	33,274	0	0	332,141	265,713	66,428
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	247,360	5,813	46,956	13,175		0	0	0	0	181,416	145,133	36,283
2-J KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	2,375	0	0	423		0	0	0	0	1,952	1,562	390
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	0
2-M SUBTOTAL CBP	1,362,541	26,814	164,348	124,350	0	32,653	33,274	0	0	981,102	786,796	194,306
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	120,268	4,561							0	115,707	57,854	57,853
3-B RESIDENTIAL SERVICE - DEPENDENT	65,041	0	0	3,589		0	0	0	0	61,452	36,871	24,581
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	16,073	0	1,081	604		0	0	0	0	14,388	8,633	5,755
3-D SECURE RES. SERVICE (EXCEPT YDC)	61,950	8,798							0	53,152	31,891	21,261
3-E YDC SECURE	49,860	0								49,860	29,916	19,944
3-F SUBTOTAL INSTITUTIONAL	313,192	13,359	1,081	4,193	0	0	0	0	0	294,559	165,165	129,394
4 ADMINISTRATION	758,573	8,881		140,832		0	0	0	8,177	600,683	360,410	240,273
5 TOTAL REVENUES	6,045,908	49,054	820,709	564,952	40,511	32,653	33,274	0	8,177	4,496,578	3,364,871	1,131,707

GREENE 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	
IN-HOME												
1-A ADOPTION SERVICE	22,808	8,542		7,007	0	38,357	61	0	0	0	0	
1-B ADOPTION ASSISTANCE	0	0	1,068,833	0	0	1,068,833	0	146	0	0	0	
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	229,540	0	0	229,540	0	36	0	0	0	
1-D COUNSELING - DEPENDENT	72,104	13,779	6,466	502,391	0	594,740	39	196	0	0	0	
1-E COUNSELING - DELINQUENT	0	0	0	4,420	0	4,420	0	7	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	2	434	0	0	436	8	0	0	0	0	
1-J INTAKE & REFERRAL	165,234	42,054	57,711	0	0	264,999	1,060	0	0	0	0	
1-K LIFE SKILLS - DEPENDENT	2,604	(381)	1,654	46,710	0	50,587	31	12	0	0	0	
1-L LIFE SKILLS - DELINQUENT	0	0	0	0	0	0	1	0	0	0	0	
1-M PROTECTIVE SERVICE - CHILD ABUSE	211,299	60,525	49,703	0	0	321,527	174	0	0	0	0	
1-N PROTECTIVE SERVICE - GENERAL	408,781	130,053	159,675	0	0	698,509	1,155	0	0	0	0	
1-O SERVICE PLANNING	111,135	34,302	25,448	0	0	170,885	286	0	0	0	0	
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT			12,391	156,378		168,769	169	208	0	0	0	
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0			0	0	0	0	0	
1-R SUBTOTAL IN-HOME	993,965	288,876	1,298,373	320,489	709,899	3,611,602			0	0	0	
LRCBP = Legal Representation for Children in Placement = \$				0	Number of Children receiving only NON-PURCHASED III Services							
LRCNP = Legal Representation for Children Non-Placement = \$				0								
COMMUNITY BASED PLACEMENT												
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-C COMMUNITY RESIDENTIAL - DEPENDENT	13,570	3,803	0	5,890	408,565	431,828	1,734	16	0	21,461	0	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	51,842	0	51,842	166	3	0	0	0	
2-E EMERGENCY SHELTER - DEPENDENT	13,943	6,922	0	2,193	300	23,358	10	1	0	0	0	
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-G FOSTER FAMILY - DEPENDENT	69,048	34,219	0	156,317	367,655	627,239	7,123	48	0	0	0	
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-I KINSHIP CARE - DEPENDENT	41,139	13,186	0	35,720	157,315	247,360	5,243	31	0	0	0	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	1,348	0	1,027	0	2,375	0	0	0	0	0	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	
2-M SUBTOTAL CBP	137,700	59,478	0	201,147	985,677	1,384,002	14,276	99	0	21,461	0	
INSTITUTIONAL PLACEMENT												
3-A JUVENILE DETENTION SERVICE	0	0	0	0	120,268	120,268	307	6	0	0	0	
3-B RESIDENTIAL SERVICE - DEPENDENT	14,172	4,855	0	2,185	43,829	65,041	223	1	0	0	0	
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	16,073	16,073	76	2	0	0	0	
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	61,950	61,950	177	1	0	0	0	
3-E YDC SECURE	0	0	0	0	49,860	49,860	60	1	0	0	0	
3-F SUBTOTAL INSTITUTIONAL	14,172	4,855	0	2,185	291,980	313,192	843	11	0	0	0	
ADMINISTRATION												
4	320,606	189,148	0	248,819	0	758,573			0	0	0	
TOTAL EXPENDITURES												
5	1,466,443	542,357	1,298,373	772,640	1,987,556	6,067,369			0	21,461	0	
County Indirect Costs = \$												

**GREENE 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	\$ 37,929	\$ 428	\$ 38,357
Adoption Assistance	1,068,833	0	1,068,833
Subsidized Permanent Legal Custodianship	229,540	0	229,540
Counseling	627,059	(27,899)	599,160
Day Care	0	0	0
Day Treatment	0	0	0
Homemaker Service	436	0	436
Intake and Referral	259,219	5,780	264,999
Life Skills	50,301	286	50,587
Protective Service - Child Abuse	315,129	6,398	321,527
Protective Service - General	680,243	18,266	698,509
Service Planning	169,516	1,369	170,885
Juvenile Act Proceedings	168,769	0	168,769
Alternative Treatment	0	0	0
Community Residential	483,670	0	483,670
Emergency Shelter	23,116	242	23,358
Foster Family	625,900	1,339	627,239
Kinship Care	246,895	465	247,360
Supervised Independent Living	2,375	0	2,375
Juvenile Detention Service	120,268	0	120,268
Residential Service	81,114	0	81,114
Secure Residential Service (Except YDC)	61,950	0	61,950
YDC Secure	49,860	0	49,860
Administration	778,404	(19,831)	758,573
Combined Total Expense	6,080,526	(13,157)	6,067,369
Less Non-reimbursables	21,461	0	21,461
Total Net Expense	\$ 6,059,065	\$ (13,157)	\$ 6,045,908

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,466,443	\$ 0	\$ 1,466,443
Employee Benefits	542,357	0	542,357
Subsidies	1,298,373	0	1,298,373
Operating	757,396	15,244	772,640
Purchased Services	2,015,957	(28,401)	1,987,556
Fixed Assets	0	0	0
Combined Total Expense	6,080,526	(13,157)	6,067,369
Less Non-reimbursables	21,461	0	21,461
Total Net Expense	\$ 6,059,065	\$ (13,157)	\$ 6,045,908

**GREENE 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-D	5	1	<p style="text-align: center;">CY-370 Adjustments</p> <p>Counseling - Dependent - Purchased Services</p> <p>To decrease expenditures by \$28,401 to report a refund issued to the agency that was not reported on the Act 148 invoice submitted to the Commonwealth Department of Human Service</p> <p>Title 55 Pa Code, Chapter 3170.95 (a)(b)</p>	\$ 530,792	\$ (28,401)	\$ 502,391
CY-370	4	4	2	<p>Administration - Operating</p> <p>To decrease operating by \$21,951, due to the agency using a portion of the information technology grant to pay for the information technology that was allocated from the cost allocation plan.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 268,650	\$ (21,951)	\$ 246,699
CY-370	1-A 1-D 1-J 1-K 1-M 1-N 1-O 2-E 2-G 2-I 4	4 4 4 4 4 4 4 4 4 4 4 4	3	<p>Adoption Service - Operating</p> <p>Counseling - Dependent - Operating</p> <p>Intake & Referral - Operating</p> <p>Life Skills - Dependent - Operating</p> <p>Protective Service - Child Abuse - Operating</p> <p>Protective Service - General - Operating</p> <p>Service Planning - Operating</p> <p>Emergency Shelter - Dependent - Operating</p> <p>Foster Family - Dependent - Operating</p> <p>Kinship Care - Dependent - Operating</p> <p>Administration - Operating</p> <p>To increase operating by \$37,195 for occupancy costs in which the agency erroneously did not report on the Act 148 invoice submitted to the Commonwealth Department of Human Service.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	<p>\$ 6,579</p> <p>\$ 5,964</p> <p>\$ 51,931</p> <p>\$ 1,368</p> <p>\$ 43,305</p> <p>\$ 141,409</p> <p>\$ 24,079</p> <p>\$ 5,890</p> <p>\$ 1,951</p> <p>\$ 154,978</p> <p>\$ 246,699</p>	<p>\$ 428</p> <p>\$ 502</p> <p>\$ 5,780</p> <p>\$ 286</p> <p>\$ 6,398</p> <p>\$ 18,266</p> <p>\$ 1,369</p> <p>\$ 242</p> <p>\$ 1,339</p> <p>\$ 465</p> <p>\$ 2,120</p> <p>\$ 37,195</p>	<p>\$ 7,007</p> <p>\$ 6,466</p> <p>\$ 57,711</p> <p>\$ 1,654</p> <p>\$ 49,703</p> <p>\$ 159,675</p> <p>\$ 25,448</p> <p>\$ 6,132</p> <p>\$ 3,290</p> <p>\$ 155,443</p> <p>\$ 248,819</p>

SECTION 3

STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

GREENE COUNTY CHILDREN AND YOUTH AGENCY
STATUS OF PRIOR ENGAGEMENT FINDING AND RECOMMENDATIONS

The prior report included the following finding:

Prior Engagement Finding – Failure to Perform an Adequate Reconciliation of Agency Records to County Records (Resolved)

In our prior engagement report, for the fiscal years July 1, 2019 to June 30, 2021, we cited the Greene County Children and Youth Agency (agency) for not establishing a process for reconciling the agency's expenditures and revenues presented on the quarterly fiscal reports submitted to the Department of Human Services (DHS) with the related expenditures and revenues recorded in the county's general ledger, pursuant to the CY-376 Certification Statement attached to the quarterly fiscal reports submitted to DHS through the Act 148 Invoice Package.

During our current engagement, agency management developed and implemented formal policy and procedures in December 2022 to prepare monthly reconciliations of the agency's financial records with the related financial records of the County, prior to submitting their quarterly Act 148 fiscal reports to DHS. Based on the procedures performed during our current engagement, we concluded the issuance of a repeat finding is not warranted.

GREENE 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
Department of Human Services

Mr. Jim Flanagan

Section Chief
Financial Reporting and Payments Section
Division of Financial Policy and Operations
Bureau of Financial Operations
Department of Human Services

Mr. David Bryan, CPA, CGMA

Manager
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

Ms. Heather Rudy

Audit Specialist
Audit Resolution Section
Bureau of Financial Operations
Department of Human Services

The Commissioners of Greene County

Ms. Beth Booker

Administrator
Greene County Children & Youth Agency

Ms. Fay Boland

Fiscal Officer
Greene County Children & Youth Agency

Ms. Ami Cree

Controller
Greene County

Mr. Michael Burns, CPA

Director
Bureau of Accounting & Financial Management
Office of Comptroller Operations
Office of the Budget

Mr. R. Dennis Welker

Special Audit Services
Bureau of Audits
Office of the Budget

Ms. Melanie Retherford

Human Services Program Specialist Supervisor
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Office of Children, Youth and Families
Department of Human Services

Ms. Melissa Erazo

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

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