

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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## Union County Children and Youth Agency

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March 2025



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 Union County  
Union County Government Center  
155 North 15<sup>th</sup> Street  
Lewisburg, PA 17837

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 Union 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 Union 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.<sup>1</sup>

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 decreasing agency expenditures by \$750. Based on the application of the state participation rates, the adjustment resulted in an amount due to the state totaling \$600.
- For the **2022-2023 fiscal year**, our engagement resulted in two adjustments made to the agency's submitted fiscal reports. These adjustments in total affected the agency's Net State Share by decreasing non-reimbursable expenditures by \$1,039 and decreasing revenue by \$1,675. There is no impact on the Net State Share and no amount is due to the county or state because the agency's expenditures exceeded the total state Act 148 allocation by \$1,963 and the agency cannot receive state reimbursement in excess of the total state Act 148 allocation.

This report includes the following finding:

Finding – Deficient Internal Controls Resulted in Violations of DHS Regulations of Union County Children and Youth Agency Fixed Assets

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on February 5, 2025.

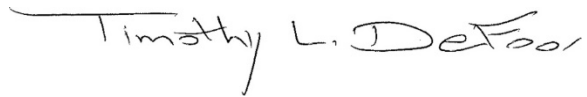
This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization 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.

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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.

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 from the start of the word "Timothy".

Timothy L. DeFoor  
Auditor General  
February 24, 2025

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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, 2021 to JUNE 30, 2022**

**UNION 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 <sup>1</sup>		\$	1,594,070
Supplemental Act 148			<u>0</u>
Total State Allocation			1,594,070
State Share (CY348) <sup>2</sup>	\$		1,447,401
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	1,447,401
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	1,447,401
Actual Act 148 Revenues Received <sup>4</sup>			<u>1,448,001</u>
Net Amount Due County/(State) <sup>5</sup>		\$	<u><u>(600)</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.



UNION 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	3,191	0	311	0	0	0	0	0	2,880	2,880	0
02. 90% REIMBURSEMENT	25,763	0	30	0	0	0	0	0	25,733	23,160	2,573
03. 80% REIMBURSEMENT	1,843,100	5,000	247,282	31,778	0	6,196	0	0	1,552,844	1,242,273	310,571
04. 60% REIMBURSEMENT	385,200	6,353	23,721	0	21,582	56,266	0	1,906	275,372	165,223	110,149
05. 50% REIMBURSEMENT	27,729	0	0	0	0	0	0	0	27,729	13,865	13,864
06. TOTAL NET CHILD WELFARE EXPEND.	2,284,983	11,353	271,344	31,778	21,582	62,462	0	1,906	1,884,558	1,447,401	437,157
YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	67,408	0							67,408		67,408
09. TOTAL EXPENDITURES	2,352,391	11,353	271,344	31,778	21,582	62,462	0	1,906	1,951,966	1,447,401	504,565
10. TOTAL TITLE IV-D COLLECTIONS	5,593										
11. TITLE IV-D Collections for IV-E Children	965										
12. STATE ACT 148 - line 6	1,447,401										
13. STATE ACT 148 ALLOCATION	1,594,070										
14. ADJUSTED STATE SHARE (lower of 12 or 13)	1,447,401										
INVOICE											
AMENDED STATE SHARE (ACT 148)	1,447,401										
ACT 148 AMOUNT RECEIVED	1,448,001										
ADJUSTMENT TO STATE SHARE	(600)										

UNION 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	3,191	0		311	0		0	0	0	2,880	2,880	0
1-B ADOPTION ASSISTANCE	196,724	0	89,055	0			0	0	0	107,669	86,135	21,534
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	19,553	0	0	0			0	0	0	19,553	15,642	3,911
1-D COUNSELING - DEPENDENT	75,453	0		6,735	3,020		0	0	0	65,698	52,558	13,140
1-E COUNSELING - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	67,186	0		0	28,758		0	0	0	38,428	30,742	7,686
1-H DAY TREATMENT - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-I HOME MAKER SERVICE	94,701	0		9,812	0		0	0	0	84,889	67,911	16,978
1-J INTAKE & REFERRAL	424,842	0		43,079	0		0	0	0	381,763	305,410	76,353
1-K LIFE SKILLS - DEPENDENT	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
1-M PROTECTIVE SERVICE - CHILD ABUSE	146,616	0		14,360	0		0	0	0	132,256	105,805	26,451
1-N PROTECTIVE SERVICE - GENERAL	267,024	0		25,131	0		0	0	0	241,893	193,514	48,379
1-O SERVICE PLANNING	102,304	0		10,463	0		0	0	0	91,841	73,473	18,368
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	22,209	0		0	0		0	0	0	22,209	11,105	11,104
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	1,419,803	0	89,055	109,891	31,778	0	0	0	0	1,189,079	945,175	243,904

COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0			0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0			0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	5,590	0	0	30	0		0	0	0	5,560	5,004	556
2-F EMERGENCY SHELTER - DELINQUENT	20,173	0	0	0	0		0	0	0	20,173	18,156	2,017
2-G FOSTER FAMILY - DEPENDENT	414,947	2,960	2,237	40,232			0	0	0	369,514	295,614	73,904
2-H FOSTER FAMILY - DELINQUENT	15,103	0	0	0			6,196	0	0	8,907	7,126	1,781
2-I KINSHIP CARE - DEPENDENT	18,647	2,040	6,090	88			0	0	0	10,429	8,343	2,086
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 <b>SUBTOTAL CBP</b>	474,460	5,000	8,327	40,350	0	0	6,196	0	0	414,587	334,243	80,344

INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Child Welfare Demonstration Project Title IV-E	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	5,520	0							0	5,520	2,760	2,760
3-B RESIDENTIAL SERVICE - DEPENDENT	7,615	5,720	0	593			1,278	10	0	14	8	6
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	150,788	633	0	0			20,304	56,256	0	73,595	44,157	29,438
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0								0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	163,923	6,353	0	593	0	0	21,582	56,266	0	79,129	46,925	32,204

4 <b>ADMINISTRATION</b>	226,797	0					0	0	0	201,763	121,058	80,705
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5 <b>TOTAL REVENUES</b>	2,284,983	11,353	97,382	173,962	31,778	21,582	62,462	0	1,906	1,884,538	1,447,401	437,157
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UNION COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
AMENDED CY 370  
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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	2,044	764		230	150	3	3,191	1	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	196,724	0	0	0	196,724	0	23	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	19,553	0	0	0	19,553	3	3	0	0	0
1-D COUNSELING - DEPENDENT	44,748	16,010		5,125	9,510	60	75,453	28	3	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	67,186	0	67,186	0	17	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	54,465	35,336		4,844	0	56	94,701	35	0	0	0	0
1-J INTAKE & REFERRAL	271,787	127,409		25,351	0	295	424,842	175	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	77,420	51,572		10,685	6,841	98	146,616	61	7	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	156,785	66,312		24,187	19,632	108	267,024	66	17	0	0	0
1-O SERVICE PLANNING	66,426	27,884		7,902	0	92	102,304	22	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					22,209		22,209	0	15	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	673,675	325,287	216,277	78,324	125,528	712	1,419,803			0	0	0
	LRCP = Legal Representation for Children in Placement = \$ 0											0
	LRNP = Legal Representation for Children Non-Placement = \$ 0											0
	Number of Children receiving only NON-PURCHASED IH Services											0

COMMUNITY BASED PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	730	4,860	0	5,590	92	3	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	20,173	0	20,173	68	1	0	0	0
2-G FOSTER FAMILY - DEPENDENT	228,958	132,498	0	33,423	19,734	334	414,947	197	1	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	15,103	0	15,103	216	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	4,252	14,395	0	18,647	589	3	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	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 <b>SUBTOTAL CBP</b>	228,958	132,498	0	38,405	74,265	334	474,460	1,162	9	0	0	0

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	875	5,520	0	5,520	19	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	2,865	2,070	0	0	1,800	5	7,615	0	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	150,788	0	150,788	657	4	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	0	0	0	0	0	0	0	0
3-E YDC SECURE	0	0	0	875	158,108	5	163,923	676	7	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	2,865	2,070	0	875	158,108	5	163,923	676	7	0	0	0
4 <b>ADMINISTRATION</b>	105,935	46,369	0	141,814	0	87	294,205			67,408	0	0
5 <b>TOTAL EXPENDITURES</b>	1,011,433	506,224	216,277	259,418	357,901	1,138	2,352,391			67,408	0	0
	County Indirect Costs = \$ 129,966											

**UNION COUNTY CHILDREN AND YOUTH AGENCY  
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022  
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	\$ 3,191	\$ 0	\$ 3,191
Adoption Assistance	197,474	(750)	196,724
Subsidized Permanent Legal Custodianship	19,553	0	19,553
Counseling	75,453	0	75,453
Day Care	0	0	0
Day Treatment	67,186	0	67,186
Homemaker Service	94,701	0	94,701
Intake and Referral	424,842	0	424,842
Life Skills	0	0	0
Protective Service - Child Abuse	146,616	0	146,616
Protective Service - General	267,024	0	267,024
Service Planning	102,304	0	102,304
Juvenile Act Proceedings	22,209	0	22,209
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	25,763	0	25,763
Foster Family	430,050	0	430,050
Kinship Care	18,647	0	18,647
Supervised Independent Living	0	0	0
Juvenile Detention Service	5,520	0	5,520
Residential Service	158,403	0	158,403
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	<u>294,205</u>	<u>0</u>	<u>294,205</u>
Combined Total Expense	<u>2,353,141</u>	<u>(750)</u>	<u>2,352,391</u>
Less Non-reimbursables	<u>67,408</u>	<u>0</u>	<u>67,408</u>
Total Net Expense	<u>\$ 2,285,733</u>	<u>\$ (750)</u>	<u>\$ 2,284,983</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	\$ 1,011,433	\$ 0	\$ 1,011,433
Employee Benefits	506,224	0	506,224
Subsidies	217,027	(750)	216,277
Operating	259,418	0	259,418
Purchased Services	357,901	0	357,901
Fixed Assets	<u>1,138</u>	<u>0</u>	<u>1,138</u>
Combined Total Expense	<u>2,353,141</u>	<u>(750)</u>	<u>2,352,391</u>
Less Non-reimbursables	<u>67,408</u>	<u>0</u>	<u>67,408</u>
Total Net Expense	<u>\$ 2,285,733</u>	<u>\$ (750)</u>	<u>\$ 2,284,983</u>

**UNION 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	1-B	3	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Adoption Assistance - Subsidies</p> <p>To decrease expenditures by \$750 to account for an adoption subsidy refund received after the submission of the Act 148 Invoice to the Commonwealth Department of Human Services and reconcile to the agency's final expenditure ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 197,474	\$ (750)	\$ 196,724

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

**JULY 1, 2022 to JUNE 30, 2023**

**UNION 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>	\$	1,545,004
Supplemental Act 148		<u>31,172</u>
Total State Allocation		1,576,176
State Share (CY348) <sup>2</sup>	\$	1,578,139
Less: Major Service Category Adjustment		<u>0</u>
Net State Share	\$	1,578,139
Less: Expenditures in Excess of the Approved State Allocation		<u>1,963</u>
Final Net State Share Payable <sup>3</sup>	\$	1,576,176
Actual Act 148 Revenues Received <sup>4</sup>		<u>1,576,176</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> No amount is due to the County or State because the Children and Youth Agency's expenditures exceeded the Total State Act 148 Allocation by \$1,963, as detailed on this page. While our adjustments resulted in a net increase of \$1,039 in expenditures for the agency for said fiscal year, as detailed on page 14 of this report, the agency cannot receive state reimbursement in excess of the Total State Act 148 Allocation. Thus, there is no impact on the the Final Net State Share of Expenditures.

UNION 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	3,941	0	347	0	0	0	0	0	3,594	3,594	0
02. 90% REIMBURSEMENT	11,346	0	1	0	0	0	0	0	11,345	10,211	1,134
03. 80% REIMBURSEMENT	1,992,298	7,430	236,473	31,778	0	11,139	9,806	0	1,695,672	1,356,537	339,135
04. 60% REIMBURSEMENT	428,684	10,898	22,461	0	21,582	51,323	0	5,368	317,052	190,231	126,821
05. 50% REIMBURSEMENT	35,131	0	0	0	0	0	0	0	35,131	17,566	17,565
06. TOTAL NET CHILD WELFARE EXPEND.	2,471,400	18,328	259,282	31,778	21,582	62,462	9,806	5,368	2,062,794	1,578,139	484,655

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

08. NON-REIMBURSABLE EXPENDITURES	60,705	0							60,705		60,705
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09. TOTAL EXPENDITURES	2,532,105	18,328	259,282	31,778	21,582	62,462	9,806	5,368	2,123,499	1,578,139	545,360
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10. TOTAL TITLE IV-D COLLECTIONS 15,307

11. TITLE IV-D Collections for IV-E Children 1,340

12. STATE ACT 148 - line 6 1,578,139

13. STATE ACT 148 ALLOCATION 1,576,176

14. ADJUSTED STATE SHARE (lower of 12 or 13) 1,576,176

INVOICE											
AMENDED STATE SHARE (ACT 148)	1,578,139										
ACT 148 AMOUNT RECEIVED	1,576,176										
ADJUSTMENT TO STATE SHARE	1,963										



UNION 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 B/Family	TITLE IV-B/Family	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	3,941	0		347	0			0	0	3,594	3,594	0
1-B ADOPTION ASSISTANCE	179,906	0	77,821	0				0	0	102,085	81,668	20,417
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	11,328	0	0	0				0	0	11,328	9,062	2,266
1-D COUNSELING - DEPENDENT	73,377	0		6,696	2,320			0	0	64,361	51,489	12,872
1-E COUNSELING - DELINQUENT	13,530	0		0	0			0	0	13,530	10,824	2,706
1-F DAY CARE	128	0		0	0			0	0	128	102	26
1-G DAY TREATMENT - DEPENDENT	77,056	0		0	29,458			0	0	47,598	38,078	9,520
1-H DAY TREATMENT - DELINQUENT	0	0		0	0			0	0	0	0	0
1-I HOMEMAKER SERVICE	111,560	0		10,630	0			0	0	100,930	80,744	20,186
1-J INTAKE & REFERRAL	456,233	0		42,997	0			0	0	413,236	330,589	82,647
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	174,443	0		15,851	0			0	0	158,592	126,874	31,718
1-N PROTECTIVE SERVICE - GENERAL	346,940	0		27,915	0			9,806	0	309,219	247,375	61,844
1-O SERVICE PLANNING	118,135	0		11,021	0			0	0	107,114	85,691	21,423
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	35,131	0		0	0			0	0	35,131	17,566	17,565
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0			0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,601,708	0	77,821	115,457	31,778	0	11,139	9,806	0	1,366,846	1,083,656	283,190
<b>COMMUNITY BASED PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E Administration</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B/Family</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
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	0	0	0	0				0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0				0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	11,346	0	0	1	0			0	0	11,345	10,211	1,134
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	379,872	5,711	844	33,741			8,470	0	0	331,106	264,885	66,221
2-H FOSTER FAMILY - DELINQUENT	4,484	0	0	0			2,669	0	0	1,815	1,452	363
2-I KINSHIP CARE - DEPENDENT	45,306	1,719	8,885	72			0	0	0	34,630	27,704	6,926
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	441,008	7,430	9,729	33,814	0	0	11,139	0	0	378,896	304,252	74,644
<b>INSTITUTIONAL PLACEMENT</b>	<b>TOTAL REIMBURSABLE EXPENDITURES</b>	<b>PROGRAM INCOME</b>	<b>TITLE IV-E MAINTENANCE</b>	<b>TITLE IV-E Administration</b>	<b>TANF</b>	<b>TITLE XX</b>	<b>TITLE IV-B/Family</b>	<b>Child Welfare Demonstration Project Title IV-E</b>	<b>MEDICAL ASSISTANCE</b>	<b>NET REIMBURSABLE EXPENDITURES</b>	<b>STATE ACT 148</b>	<b>LOCAL SHARE</b>
3-A JUVENILE DETENTION SERVICE	0	0							0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	4,154	2,338	0	293			371	0	0	1,152	691	461
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	188,277	8,560	0	0			50,952	0	0	107,183	64,310	42,873
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0							0	0	0	0
3-E YDC SECURE	0	0							0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	192,431	10,898	0	293	0	21,582	51,323	0	0	108,335	65,001	43,334
4 ADMINISTRATION	236,253	0		22,168		0	0	0	5,368	208,717	125,230	83,487
5 TOTAL REVENUES	2,471,400	18,328	87,550	171,732	31,778	21,582	62,462	9,806	5,368	2,062,794	1,578,139	484,655

UNION 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	2,219	775		667	175	105	3,941	1	1	0	0	0
1-B ADOPTION ASSISTANCE	0	0	179,906	0	0	0	179,906	0	19	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	11,328	0	0	0	11,328	0	2	0	0	0
1-D COUNSELING - DEPENDENT	47,957	16,242		4,358	2,670	2,150	73,377	28	1	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	13,530	0	13,530	0	2	0	0	0
1-F DAY CARE	0	0		0	128	0	128	0	1	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	77,056	0	77,056	0	15	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOMEMAKER SERVICE	63,405	37,780		8,265	0	2,110	111,560	16	0	0	0	0
1-J INTAKE & REFERRAL	292,421	131,429		21,739	0	10,644	456,233	191	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	101,394	58,449		6,402	4,713	3,485	174,443	40	8	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	192,411	73,572		32,561	44,441	3,955	346,940	64	21	0	0	0
1-O SERVICE PLANNING	76,983	27,846		9,930	0	3,376	118,135	8	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	35,131		35,131	0	12	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	0		0	0	0	0	0	0
1-R	776,790	346,093	191,234	83,922	177,844	25,825	1,601,708			0	0	0
<b>SUBTOTAL IN-HOME</b>												
	LRCP = Legal Representation for Children in Placement = \$											
	LRNP = Legal Representation for Children Non-Placement = \$											
	Number of Children receiving only NON-PURCHASED HH Services											

COMMUNITY BASED PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	0	0	0	1,113	10,233	0	11,346	169	4	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	219,756	90,154	0	32,691	26,925	12,046	381,572	184	1	0	1,700	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	4,484	0	4,484	63	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	0	0	0	14,435	30,871	0	45,306	305	2	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	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	219,756	90,154	0	48,239	72,513	12,046	442,708	721	8	0	1,700	0
<b>SUBTOTAL CBP</b>												

INSTITUTIONAL PLACEMENT	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./ Subsidies	Program Income related to all Non-Reimbursable
3-A JUVENILE DETENTION SERVICE	0	0	0	0	0	0	0	0	0	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	1,495	843	0	323	1,326	167	4,154	0	1	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	99	188,178	0	188,277	601	3	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	0	0	0	0	0	0	0	0
3-F	1,495	843	0	422	189,504	167	192,431	601	4	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>												
4 ADMINISTRATION	112,724	47,787	0	131,597	0	3,150	295,258			59,005	0	0
5 TOTAL EXPENDITURES	1,110,765	484,877	191,234	264,180	439,861	41,188	2,532,105			59,005	1,700	0
	County Indirect Costs = \$ 121,644											

**UNION 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	\$ 3,941	\$ 0	\$ 3,941
Adoption Assistance	179,906	0	179,906
Subsidized Permanent Legal Custodianship	11,328	0	11,328
Counseling	86,907	0	86,907
Day Care	128	0	128
Day Treatment	77,056	0	77,056
Homemaker Service	111,560	0	111,560
Intake and Referral	456,233	0	456,233
Life Skills	0	0	0
Protective Service - Child Abuse	174,443	0	174,443
Protective Service - General	346,940	0	346,940
Service Planning	118,135	0	118,135
Juvenile Act Proceedings	35,131	0	35,131
Alternative Treatment	0	0	0
Community Residential	0	0	0
Emergency Shelter	11,346	0	11,346
Foster Family	386,056	0	386,056
Kinship Care	45,306	0	45,306
Supervised Independent Living	0	0	0
Juvenile Detention Service	0	0	0
Residential Service	192,431	0	192,431
Secure Residential Service (Except YDC)	0	0	0
YDC Secure	0	0	0
Administration	295,258	0	295,258
Combined Total Expense	<u>2,532,105</u>	<u>0</u>	<u>2,532,105</u>
Less Non-reimbursables	<u>61,744</u>	<u>(1,039)</u>	<u>60,705</u>
Total Net Expense	<u>\$ 2,470,361</u>	<u>\$ 1,039</u>	<u>\$ 2,471,400</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,110,765	\$ 0	\$ 1,110,765
Employee Benefits	484,877	0	484,877
Subsidies	191,234	0	191,234
Operating	264,180	0	264,180
Purchased Services	439,861	0	439,861
Fixed Assets	41,188	0	41,188
Combined Total Expense	<u>2,532,105</u>	<u>0</u>	<u>2,532,105</u>
Less Non-reimbursables	<u>61,744</u>	<u>(1,039)</u>	<u>60,705</u>
Total Net Expense	<u>\$ 2,470,361</u>	<u>\$ 1,039</u>	<u>\$ 2,471,400</u>

**UNION 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	4	10	1	<p style="text-align: center;">CY-370 Adjustment</p> <p>Administration - Non-Reimbursable Non PS/Sub</p> <p>To decrease Non-Reimbursable Non Purchased Services/Subsidies by \$1,039 to properly report indirect costs which exceed the two percent cost limitation.</p> <p>Title 55 PA Code, Chapter 3170.60 OCYF Bulletin 00-95-12</p>	\$ 60,044	\$ (1,039)	\$ 59,005
CY-370A	2-G	2	2	<p style="text-align: center;">CY-370A Adjustment</p> <p>Foster Family (Dependent) - Program Income</p> <p>To decrease Program Income by \$1,675 to properly report the total amount received and reconcile to the agency's final Program Income ledger.</p> <p>Title 55 PA Code, Chapter 3170.95(a)(b)</p>	\$ 7,386	\$ (1,675)	\$ 5,711

## SECTION 3

# CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

UNION COUNTY CHILDREN AND YOUTH AGENCY  
CURRENT ENGAGEMENT FINDING AND RECOMMENDATIONS

**Finding - Deficient Internal Controls Resulted in Violations of DHS Regulations of Union County Children and Youth Agency Fixed Assets**

Condition: During the engagement period, the agency’s fiscal officer stated that Union County sold desktop computers and transferred vehicles that were previously purchased for the children and youth agency. Since the assets were paid for, in part, by Commonwealth funds, the county should have reimbursed the agency for the funds received from the sale of computers and DHS for the value of the vehicles transferred.

The proceeds from the sale of desktop computers that were partially funded by a Commonwealth State Information Technology Grant, should have been recorded as agency revenue. Whereas the Commonwealth’s prorated value of the vehicles transferred that were partially funded by Commonwealth Act 148 funds, should have been reimbursed to DHS.

Criteria: Title 55 Pa. Code, § 3170.77. Ownership. (d) (e), related to ownership of fixed assets, states:<sup>2</sup>

(d) *Disposal of assets.* The county or agency may dispose of assets purchased under this subsection at its discretion. However, **income received by the county** or county agency **when disposing of these assets shall be counted as a revenue to the agency** and be used to reduce the gross expenditures which the agency submits for Departmental financial participation.

(e) *Reimbursement of Department.* If a county or **county agency transfers equipment** from the county children and youth program **the county** or county agency **shall reimburse the Department [DHS] for its percentage of the remaining value of the equipment** based on an independent appraisal of the equipment’s value. (Emphasis added.)

Cause: The agency did not have written policies and procedures to provide guidance for the transfer or disposal of fixed assets funded in part by Commonwealth funds or internal controls to prevent the disposal or transfer of such fixed assets without sufficient reimbursement to the agency and DHS. Additionally, the fiscal officer stated there may have been a lack of communication or misunderstanding of the requirements between the agency and the county.

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<sup>2</sup> Title 55 Pa. Code, § 3170.71 defines fixed assets as “...major items which can be expected to have a useful life of more than 1 year, or which can be used repeatedly without materially changing or impairing their physical condition by normal repair, maintenance, or replacement of components, and which have a purchase price of \$300 or more.”

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Effect: The agency had less revenue to use for future expenditures because the county did not transfer the funds from the sale of the computers to the agency. Further, DHS may recoup funds related to the computers and vehicles during the cost settlement process.

Recommendation: We recommend the agency develop and implement internal controls to provide reasonable assurance that the agency and the county will comply with the DHS regulations regarding disposition of agency assets that are partially or fully funded by the Commonwealth.

Agency Response: We established a plan moving forward, when a fixed asset, such as a vehicle, is transferred by the County Commissioners to another department, 80% of the determined value of the used vehicle will be added to the CYS general ledger, due to the vehicle originally being partially funded by State funds. If other fixed assets, to include computers, are sold after being replaced by something new, the money received will be counted as income.

Auditor's Conclusion: During our next engagement, we will review the agency's fixed asset policies and procedures to determine whether DHS regulations are addressed, specifically the regulations pertaining to reimbursement to DHS for the transfer of an asset to another county department and the reporting of any income received for the sale of an asset as program income on the agency's Act 148 invoice for the fiscal year the transaction occurred.

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