

# AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

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## Wayne County Children and Youth Agency

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March 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 Wayne County  
Wayne County Courthouse  
925 Court Street  
Honesdale, PA 18431

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 Wayne County Office of Children and Youth (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 Wayne 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>

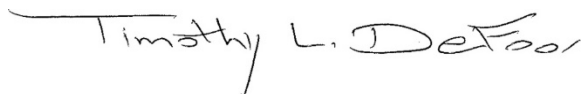
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

An exit conference was conducted via email on March 11, 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 name.

Timothy L. DeFoor  
Auditor General  
March 16, 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, 2021 to JUNE 30, 2022**

**WAYNE 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>		\$	4,037,276
Supplemental Act 148			<u>0</u>
Total State Allocation			4,037,276
State Share (CY348) <sup>2</sup>	\$		3,776,472
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	3,776,472
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$	3,776,472
Actual Act 148 Revenues Received <sup>4</sup>			<u>3,776,472</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.

WAYNE 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	10,428	0	1,215	0	0	0	0	0	9,213	9,213	0
02. 90% REIMBURSEMENT	28,633	22	3,171	0	0	0	0	0	25,440	22,896	2,544
03. 80% REIMBURSEMENT	4,443,233	182,346	742,387	73,336	46,662	0	0	0	3,398,502	2,718,802	679,700
04. 60% REIMBURSEMENT	2,020,685	65,807	160,857	0	887	147,988	0	3,425	1,641,721	985,032	656,689
05. 50% REIMBURSEMENT	81,057	0	0	0	0	0	0	0	81,057	40,529	40,528
06. TOTAL NET CHILD WELFARE EXPEND.	6,584,036	248,175	907,630	73,336	47,549	147,988	0	3,425	5,155,933	3,776,472	1,379,461

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

08. NON-REIMBURSABLE EXPENDITURES	77,168	0							77,168		77,168
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09. TOTAL EXPENDITURES	6,661,204	248,175	907,630	73,336	47,549	147,988	0	3,425	5,233,101	3,776,472	1,456,629
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10. TOTAL TITLE IV-D COLLECTIONS 230,700

11. TITLE IV-D Collections for IV-E Children 93,196

12. STATE ACT 148 - line 6 3,776,472

13. STATE ACT 148 ALLOCATION 4,037,276

14. ADJUSTED STATE SHARE (lower of 12 or 13) 3,776,472

INVOICE											
AMENDED STATE SHARE (ACT 148)	3,776,472										
ACT 148 AMOUNT RECEIVED	3,776,472										
ADJUSTMENT TO STATE SHARE	0										

WAYNE 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	10,428	0		1,215	0			0	0	9,213	9,213	0
1-B ADOPTION ASSISTANCE	462,948	0	244,374	8,575				0	0	209,999	167,999	42,000
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	118,053	0	32,814	0				0	0	85,239	68,191	17,048
1-D COUNSELING - DEPENDENT	373,321	0		578	73,336			0	0	299,407	239,526	59,881
1-E COUNSELING - DELINQUENT	172,320	0			0			0	0	172,320	137,856	34,464
1-F DAY CARE	405	0			0			0	0	405	324	81
1-G DAY TREATMENT - DEPENDENT	0	0			0			0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0			0			0	0	0	0	0
1-I HOMEMAKER SERVICE	292,198	0		35,538	0			0	0	256,660	205,328	51,332
1-J INTAKE & REFERRAL	934,008	0		114,003	0			0	0	820,005	656,004	164,001
1-K LIFE SKILLS - DEPENDENT	0	0			0			0	0	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0			0			0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	143,721	0		14,637	0			0	0	129,084	103,267	25,817
1-N PROTECTIVE SERVICE - GENERAL	778,302	0		92,164	0			0	0	686,138	548,910	137,228
1-O SERVICE PLANNING	34,260	0		4,214	0			0	0	30,046	24,037	6,009
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	60,609	0			0			0	0	60,609	30,305	30,304
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	272	0			0			0	0	272	136	136
<b>SUBTOTAL IN-HOME</b>	<b>3,380,845</b>	<b>0</b>	<b>277,188</b>	<b>270,924</b>	<b>73,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,759,397</b>	<b>2,191,096</b>	<b>568,301</b>

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0		0				0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0		0				0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	146,908	14,444	1,421	900		46,662		0	0	83,481	66,785	16,696
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	8,183	0	0				0	0	(8,183)	(6,546)	(1,637)
2-E EMERGENCY SHELTER - DEPENDENT	28,633	22	2,798	373	0			0	0	25,440	22,896	2,544
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0			0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	650,588	56,283	52,942	76,027				0	0	465,336	372,269	93,067
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0				0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	312,820	103,436	25,706	38,045				0	0	145,633	116,506	29,127
2-J KINSHIP CARE - DELINQUENT	0	0	0	0				0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	23,381	0	0	449				0	0	22,932	18,346	4,586
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0				0	0	0	0	0
<b>SUBTOTAL CBP</b>	<b>1,162,330</b>	<b>182,368</b>	<b>82,867</b>	<b>115,794</b>	<b>0</b>	<b>46,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>734,639</b>	<b>590,256</b>	<b>144,383</b>

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	20,176	0							0	20,176	10,088	10,088
3-B RESIDENTIAL SERVICE - DEPENDENT	901,446	37,498	66,160	15,177		887	108,032	0	0	673,692	404,215	269,477
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	329,046	18,335		0			39,956	0	0	270,755	162,453	108,302
3-D SECURE RES. SERVICE (EXCEPT YDC)	163,983	9,974						0	0	154,009	92,405	61,604
3-E YDC SECURE	0	0						0	0	0	0	0
<b>SUBTOTAL INSTITUTIONAL</b>	<b>1,414,651</b>	<b>65,807</b>	<b>66,160</b>	<b>15,177</b>	<b>0</b>	<b>887</b>	<b>147,988</b>	<b>0</b>	<b>0</b>	<b>1,118,632</b>	<b>669,161</b>	<b>449,471</b>

<b>4 ADMINISTRATION</b>	<b>626,210</b>	<b>0</b>		<b>79,520</b>			<b>0</b>	<b>0</b>	<b>3,425</b>	<b>543,265</b>	<b>325,959</b>	<b>217,306</b>
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<b>5 TOTAL REVENUES</b>	<b>6,584,036</b>	<b>248,175</b>	<b>426,215</b>	<b>481,415</b>	<b>73,336</b>	<b>47,549</b>	<b>147,988</b>	<b>0</b>	<b>3,425</b>	<b>5,155,933</b>	<b>3,776,472</b>	<b>1,379,461</b>
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WAYNE 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
IN-HOME	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
I-A ADOPTION SERVICE	7,084	2,686		513	145	0	10,428	21	1	0	0	0
I-B ADOPTION ASSISTANCE	10,512	5,735	444,623	2,069	0	9	462,948	48	48	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	118,053	0	0	0	118,053	0	11	0	0	0
I-D COUNSELING - DEPENDENT	0	0		564	368,698	4,059	373,321	0	142	0	0	0
I-E COUNSELING - DELINQUENT	0	0		0	172,320	0	172,320	0	25	0	0	0
I-F DAY CARE	0	0		0	405	0	405	0	1	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-I HOMEMAKER SERVICE	176,753	79,405		35,746	0	294	292,198	106	0	0	0	0
I-J INTAKE & REFERRAL	601,761	225,846		101,960	3,702	739	934,008	2,101	19	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	74,817	28,255		16,234	23,084	1,331	143,721	14	5	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	480,198	184,734		93,088	19,677	605	778,302	93	39	0	0	0
I-O SERVICE PLANNING	23,082	7,634		3,521	0	23	34,260	111	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT				0	60,609		60,609	0	83	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				0	272		272	0	1	0	0	0
I-R SUBTOTAL IN-HOME	1,374,207	534,295	562,676	253,695	648,912	7,060	3,380,845			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 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	2,018	144,890	0	146,908	772	6	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	3,454	25,179	0	28,633	213	14	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	188,391	74,892	0	83,657	303,433	215	650,588	6,677	39	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-I KINSHIP CARE - DEPENDENT	17,344	8,395	0	35,250	251,813	18	312,820	5,127	28	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	23,381	0	0	23,381	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	205,735	83,287	0	147,760	725,315	233	1,162,330	12,789	87	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	100	20,076	0	20,176	64	2	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	4,480	905,286	0	909,766	2,656	18	0	8,320	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/WFC)	0	0	0	0	329,046	0	329,046	1,110	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	163,983	0	163,983	474	4	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	4,580	1,418,391	0	1,422,971	4,304	29	0	8,320	0
4 ADMINISTRATION	300,192	107,513	0	286,176	0	1,177	695,058			68,848	0	0
5 TOTAL EXPENDITURES	1,880,134	725,095	562,676	692,211	2,792,618	8,470	6,661,204			68,848	8,320	0
	County Indirect Costs = \$ 229,192											

**WAYNE 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>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 10,428	\$ 0	\$ 10,428
Adoption Assistance	462,948	0	462,948
Subsidized Permanent Legal Custodianship	118,053	0	118,053
Counseling	545,641	0	545,641
Day Care	405	0	405
Day Treatment	0	0	0
Homemaker Service	292,198	0	292,198
Intake and Referral	934,008	0	934,008
Life Skills	0	0	0
Protective Service - Child Abuse	143,721	0	143,721
Protective Service - General	778,302	0	778,302
Service Planning	34,260	0	34,260
Juvenile Act Proceedings	60,881	0	60,881
Alternative Treatment	0	0	0
Community Residential	146,908	0	146,908
Emergency Shelter	28,633	0	28,633
Foster Family	650,588	0	650,588
Kinship Care	312,820	0	312,820
Supervised Independent Living	23,381	0	23,381
Juvenile Detention Service	20,176	0	20,176
Residential Service	1,238,812	0	1,238,812
Secure Residential Service (Except YDC)	163,983	0	163,983
YDC Secure	0	0	0
Administration	695,058	0	695,058
Combined Total Expense	<u>6,661,204</u>	<u>0</u>	<u>6,661,204</u>
Less Non-reimbursables	<u>77,168</u>	<u>0</u>	<u>77,168</u>
Total Net Expense	<u>\$ 6,584,036</u>	<u>\$ 0</u>	<u>\$ 6,584,036</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,880,134	\$ 0	\$ 1,880,134
Employee Benefits	725,095	0	725,095
Subsidies	562,676	0	562,676
Operating	692,211	0	692,211
Purchased Services	2,792,618	0	2,792,618
Fixed Assets	8,470	0	8,470
Combined Total Expense	<u>6,661,204</u>	<u>0</u>	<u>6,661,204</u>
Less Non-reimbursables	<u>77,168</u>	<u>0</u>	<u>77,168</u>
Total Net Expense	<u>\$ 6,584,036</u>	<u>\$ 0</u>	<u>\$ 6,584,036</u>

# **SECTION 2**

## **AMENDED FISCAL REPORTS**

**FOR THE FISCAL YEAR:**

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

**WAYNE 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>		\$ 4,288,900
Supplemental Act 148		<u>0</u>
Total State Allocation		4,288,900
State Share (CY348) <sup>2</sup>	\$ 4,054,791	
Less: Major Service Category Adjustment	<u>0</u>	
Net State Share		\$ 4,054,791
Less: Expenditures in Excess of the Approved State Allocation		<u>0</u>
Final Net State Share Payable <sup>3</sup>		\$ 4,054,791
Actual Act 148 Revenues Received <sup>4</sup>		<u>4,054,791</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.

**WAYNE 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	9,514	0	1,045	0	0	0	0	0	8,469	8,469	0
02. 90% REIMBURSEMENT	16,473	0	1,473	0	0	0	0	0	15,000	13,500	1,500
03. 80% REIMBURSEMENT	4,765,847	180,367	717,305	73,336	47,549	0	18,073	0	3,729,217	2,983,374	745,843
04. 60% REIMBURSEMENT	1,991,106	70,333	105,475	0	0	147,988	0	9,986	1,657,324	994,395	662,929
05. 50% REIMBURSEMENT	110,106	0	0	0	0	0	0	0	110,106	55,053	55,053
06. TOTAL NET CHILD WELFARE EXPEND.	6,893,046	250,700	825,298	73,336	47,549	147,988	18,073	9,986	5,520,116	4,054,791	1,465,325

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	0	0							0	0	0
08. NON-REIMBURSABLE EXPENDITURES	69,821	0							69,821		69,821

09. TOTAL EXPENDITURES	6,962,867	250,700	825,298	73,336	47,549	147,988	18,073	9,986	5,589,937	4,054,791	1,535,146
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10. TOTAL TITLE IV-D COLLECTIONS 68,725

11. TITLE IV-D Collections for IV-E Children 29,237

12. STATE ACT 148 - line 6 4,054,791

13. STATE ACT 148 ALLOCATION 4,288,900

14. ADJUSTED STATE SHARE (lower of 12 or 13) 4,054,791

INVOICE											
AMENDED STATE SHARE (ACT 148)	4,054,791										
ACT 148 AMOUNT RECEIVED	4,054,791										
ADJUSTMENT TO STATE SHARE	0										

WAYNE 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
<b>IN-HOME</b>												
1-A ADOPTION SERVICE	9,514	0		1,045	0		0	0	0	8,469	8,469	0
1-B ADOPTION ASSISTANCE	549,671	0	293,980	3,034			0	0	0	252,657	202,126	50,531
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	102,881	0	26,957	0			0	0	0	75,924	60,739	15,185
1-D COUNSELING - DEPENDENT	461,158	0		6,187	73,336	0	0	18,073	0	363,562	290,850	72,712
1-E COUNSELING - DELINQUENT	171,794	0		0	0	0	0	0	0	171,794	142,235	35,559
1-F DAY CARE	1,107	0		0	0	0	0	0	0	1,107	886	221
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-I HOME/MAKER SERVICE	296,257	0		32,842	0	0	0	0	0	263,415	210,732	52,683
1-J INTAKE & REFERRAL	934,028	0		103,498	0	0	0	0	0	830,530	664,424	166,106
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	132,349	40		13,829	0	0	0	0	0	118,480	94,784	23,696
1-N PROTECTIVE SERVICE - GENERAL	812,365	121		88,898	0	0	0	0	0	723,346	578,677	144,669
1-O SERVICE PLANNING	14,030	0		1,597	0	0	0	0	0	12,433	9,946	2,487
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	65,576	0		0	0	0	0	0	0	65,576	32,788	32,788
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-R <b>SUBTOTAL IN-HOME</b>	3,556,730	161	320,937	250,930	73,336	0	0	18,073	0	2,893,293	2,296,656	596,637

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	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	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	194,040	14,237	834	6,235	47,549	0	0	0	0	125,185	100,148	25,037
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	16,473	0	1,285	188	0	0	0	0	0	15,000	13,500	1,500
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-G FOSTER FAMILY - DEPENDENT	578,923	49,795	26,678	37,171		0	0	0	0	465,279	372,223	93,056
2-H FOSTER FAMILY - DELINQUENT	51,514	142	0	0	0	0	0	0	0	51,372	41,098	10,274
2-I KINSHIP CARE - DEPENDENT	390,189	99,453	39,275	35,558		0	0	0	0	215,903	172,722	43,181
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	69,541	16,579	0	732		0	0	0	0	52,230	41,784	10,446
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M <b>SUBTOTAL CBP</b>	1,300,680	180,206	68,072	79,884	0	47,549	0	0	0	924,969	741,475	183,494

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	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	44,530	0	14,413	20,984		0	115,690	0	0	44,530	22,265	22,265
3-B RESIDENTIAL SERVICE - DEPENDENT	885,667	55,149	14,413	20,984		0	115,690	0	0	679,431	407,659	271,772
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	235,968	4,510	0	0		0	32,298	0	0	199,160	119,496	79,664
3-D SECURE RES. SERVICE (EXCEPT YDC)	198,377	10,674							0	187,703	112,622	75,081
3-E YDC SECURE	0	0							0	0	0	0
3-F <b>SUBTOTAL INSTITUTIONAL</b>	1,364,542	70,333	14,413	20,984	0	0	147,988	0	0	1,110,824	662,042	448,782

4 ADMINISTRATION	671,094	0		70,078		0	0	0	0	591,030	354,618	236,412
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5 TOTAL REVENUES	6,893,046	250,700	403,422	421,876	73,336	47,549	147,988	18,073	9,986	5,520,116	4,054,791	1,465,325
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WAYNE 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
IN-HOME	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
1-A ADOPTION SERVICE	5,402	2,813		1,299	0	0	9,514	26	0	0	0	0
1-B ADOPTION ASSISTANCE	5,580	2,663	540,128	1,300	0	0	549,671	51	51	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	102,881	0	0	0	102,881	0	11	0	0	0
1-D COUNSELING - DEPENDENT	0	0		50,585	410,573	0	461,158	0	173	0	0	0
1-E COUNSELING - DELINQUENT	0	0		0	177,794	0	177,794	0	30	0	0	0
1-F DAY CARE	0	0		0	1,107	0	1,107	4	4	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	174,834	84,180		37,003	0	240	296,257	71	0	0	0	0
1-J INTAKE & REFERRAL	598,493	216,794		113,027	3,425	2,289	934,028	2,126	36	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	85,103	24,736		14,542	7,908	60	132,349	8	3	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	494,167	197,006		108,863	11,769	560	812,365	73	49	0	0	0
1-O SERVICE PLANNING	8,759	2,871		2,380	0	20	14,030	93	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT					65,576		65,576	0	87	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT					0		0	0	0	0	0	0
1-R SUBTOTAL IN-HOME	1,372,338	531,063	643,009	328,999	678,152	3,169	3,556,730			0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED IF Services											0

COMMUNITY BASED PLACEMENT	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	3,348	190,692	0	194,040	831	5	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	4,319	12,154	0	16,473	138	15	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	190,837	92,988	0	77,712	217,226	160	578,923	5,728	41	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	51,514	0	51,514	242	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	39,918	21,591	0	45,515	283,125	40	390,189	6,543	29	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	55,664	13,877	0	69,541	87	1	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	230,755	114,579	0	186,558	768,588	200	1,300,680	13,569	92	0	0	0
	LRCNP = Legal Representation for Children in Placement = \$ 0											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving any NON-PURCHASED IF Services											0

INSTITUTIONAL PLACEMENT	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	44,530	0	44,530	153	1	0	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	0	0	0	10,421	875,246	0	885,667	2,489	14	0	0	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	0	235,968	0	235,968	775	5	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	198,377	0	198,377	287	1	0	0	0
3-E YDC SECURE	0	0	0	0	0	0	0	0	0	0	0	0
3-F SUBTOTAL INSTITUTIONAL	0	0	0	10,421	1,354,121	0	1,364,542	3,704	21	0	0	0
4 ADMINISTRATION	315,631	124,384	0	298,990	149	1,761	740,915			69,821	0	0
5 TOTAL EXPENDITURES	1,918,724	770,026	643,009	824,968	2,801,010	5,130	6,962,867			69,821	0	0
	County Indirect Costs = \$											238,077

**WAYNE 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	\$ 9,514	\$ 0	\$ 9,514
Adoption Assistance	549,671	0	549,671
Subsidized Permanent Legal Custodianship	102,881	0	102,881
Counseling	638,952	0	638,952
Day Care	1,107	0	1,107
Day Treatment	0	0	0
Homemaker Service	296,257	0	296,257
Intake and Referral	934,028	0	934,028
Life Skills	0	0	0
Protective Service - Child Abuse	132,349	0	132,349
Protective Service - General	812,365	0	812,365
Service Planning	14,030	0	14,030
Juvenile Act Proceedings	65,576	0	65,576
Alternative Treatment	0	0	0
Community Residential	194,040	0	194,040
Emergency Shelter	16,473	0	16,473
Foster Family	630,437	0	630,437
Kinship Care	390,189	0	390,189
Supervised Independent Living	69,541	0	69,541
Juvenile Detention Service	44,530	0	44,530
Residential Service	1,121,635	0	1,121,635
Secure Residential Service (Except YDC)	198,377	0	198,377
YDC Secure	0	0	0
Administration	740,915	0	740,915
Combined Total Expense	<u>6,962,867</u>	<u>0</u>	<u>6,962,867</u>
Less Non-reimbursables	<u>69,821</u>	<u>0</u>	<u>69,821</u>
Total Net Expense	<u>\$ 6,893,046</u>	<u>\$ 0</u>	<u>\$ 6,893,046</u>

<b>OBJECTS OF EXPENDITURE</b>	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 1,918,724	\$ 0	\$ 1,918,724
Employee Benefits	770,026	0	770,026
Subsidies	643,009	0	643,009
Operating	824,968	0	824,968
Purchased Services	2,801,010	0	2,801,010
Fixed Assets	5,130	0	5,130
Combined Total Expense	<u>6,962,867</u>	<u>0</u>	<u>6,962,867</u>
Less Non-reimbursables	<u>69,821</u>	<u>0</u>	<u>69,821</u>
Total Net Expense	<u>\$ 6,893,046</u>	<u>\$ 0</u>	<u>\$ 6,893,046</u>

WAYNE COUNTY CHILDREN AND YOUTH AGENCY  
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