



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
BUREAU OF FINANCIAL OPERATIONS
525 Health and Welfare Building
Harrisburg, Pennsylvania 17105-2675

KEVIN M. FRIEL
DIRECTOR

DEC - 3 2010

TELEPHONE NUMBER
(717) 772-2231
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(717) 705-9094

Ms. Mary Germond, Director
Delaware County Children and Youth Services
20 South 69th Street
Upper Darby, Pennsylvania 19082

Dear Ms. Germond:

I am enclosing the final report of the Delaware County Children and Youth Services Special Grants that was recently completed by this office. This report does not contain any findings or recommendations. As such, Delaware County management opted to allow the report to be issued as final. Additionally, Delaware County management deemed a response unnecessary.

I would like to extend my appreciation to all the courtesy extended to my staff during the course of fieldwork. I understand that your staff was especially helpful to Barbara Miller in expediting the audit process.

The final report will be forwarded to the Department's Office of Children, Youth and Families (OCYF) to begin the Department's resolution process concerning the report contents.

If you have any questions concerning this matter, please contact Alexander Matolyak, Audit Resolution Section, at (717) 783-7786.

Sincerely,

Kevin Friel

Enclosures

c: Mr. Richard Gold
Mr. Thomas Diehl
Ms. Rasheemah Shamsid-Deen Hampton



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Mr. Richard Gold
Deputy Secretary for Children, Youth and Families
Health and Welfare Building, Room 131
Harrisburg, Pennsylvania 17120

Dear Mr. Gold:

In response to a request from the Office of Children, Youth and Families (OCYF), the Bureau of Financial Operations (BFO) conducted an audit of Delaware County, Children and Youth Services Special Grants for the period July 1, 2009 through June 30, 2010.

The report is in final form. The data used to prepare this report was discussed with Delaware County Children and Youth Services management at a closing conference held October 25, 2010.

Executive Summary

We were requested to audit Special Grants given to Delaware County Children and Youth Services to ensure that cost reported under these grant funds were appropriate to the specific grant and that the grant costs were not charged to the Act 148 invoice. Based on our audit, we found no deficiencies in Delaware County's reporting of Special Grant funds.

Background

The OCYF awards Special Grants to County Children and Youth agencies to reduce specific areas of the Needs Based Budget (NBB). The two categories of Special Grants requested to be examined are: Evidence Base (EB) and Pa Promising Practices (PaPP).

The EB grants include the following services: Multi-Systemic Therapy (MST), Functional Family Therapy (FFT), Multidimensional Treatment Foster Care (MTFC), and Family Group Decision Making (FGDM). The EB grants are funded 95% state funds and 5% county funds.

The PaPP grants encourage outcomes base services. The county may choose one dependent and one delinquent program for special grant funding consideration. The PaPP grants are funded 90% state funds and 10% county funds.

Additional programs that are eligible for Special Grant funding are State Reintegration Programs, Older Adolescent Initiative/Independent Living Initiative and Housing Initiative.

**Delaware County Child Children and Youth Services Special Grants
Fiscal Year Ended June 30, 2010**

Delaware County was awarded Special Grants for the MST, PaPP Dependent, PaPP Delinquent and Housing Initiative programs as detailed later in this report.

Currently OCYF does not conduct any monitoring related to the Special Grant funds. The Grant awards are part of the NBB process and are used to reduce specific areas of the NBB expenses.

Objective/Scope/Methodology

The audit objective developed in concurrence with OCYF was:

- To determine the appropriateness of the charges made to the special grants and to determine that costs which should have been charged to the Act 148 invoice were not shifted to grant funding.

In pursuing this objective, the BFO interviewed OCYF staff and Delaware County management staff. We also reviewed accounting and financial records, selected invoices and other pertinent data necessary to complete our objective. The BFO did not audit the Act 148, County Children & Youth Social Services Program Expenditure Report. Audit procedures were applied to obtain reasonable assurances that the special grant costs were not included within the expenses stated on Delaware County's Fiscal Year ended June 30, 2010 Act 148 invoice. Similarly, program outcomes reported by the county were not verified as part of our audit work.

We conducted this performance audit in accordance with generally accepted government audit standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

Government auditing standards require that the auditors obtain an understanding of management controls that are relevant to the audit objectives described above. The applicable controls were examined to the extent necessary to provide reasonable assurance of the effectiveness of these controls. Based on our understanding of the controls no material deficiencies came to our attention.

Results of Fieldwork

Delaware County was awarded four Special Grants for Fiscal Year Ended June 30, 2010. Services provided under these grants were subcontracted out to five separate service providers. Expenses charged to these grants were traced back to provider invoices and audit tests were performed to ensure these expenses were not included on the County's Act 148 invoice. Based on our review of Delaware County's Special Grants, no material deficiencies were identified. Additionally, we reviewed outcomes resulting from the Special Grant funds as indicated below.

**Delaware County Child Children and Youth Services Special Grants
Fiscal Year Ended June 30, 2010**

The county administered the following grants:

Multi-Systematic Therapy (MST)

The MST grant provides services to youths who display chronic delinquent behavior or serious emotional problems. These services are subcontracted to Child Guidance Resource Center. This service was started in Delaware County using Act 148 funds. Funding for this service was shifted from the Act 148 invoice and charged to MA through PROMISE™ billing. The additional costs associated with this service relates to a part-time caseworker salary and related costs. The total amount charge to the grant was \$27,675, which included a 5% county match of \$1,384.

For Fiscal Year 2009/2010, the MST Grant provided services to 80 individuals with 62 completing the program, for a success rate of 78%. The successful completion rate for the prior fiscal year was 74%.

Pa Promising Practices – Dependent (PaPP-Dep)

The primary goal of the PaPP-Dep grant is permanency through reuniting families or adoption. In order to achieve this goal, supervised visitations between parents and children as well as parent and family training are provided. Delaware County subcontracts with the provider Elwyn to deliver these services. Elwyn staff work with families through scheduled visitations where they can observe the interactions between the parent and the child to identify skills the parent needs in order to reunite the family. Additionally, the visitation program identifies “red flags” which could indicate the need to terminate parental rights and expedite the adoption process. The total amount charged to this grant was \$269,249, including a 10% county match of \$26,925.

The PaPP-Dep grant was only for a two year period, as such, in Fiscal Year 2010/2011 Delaware County will request Act 148 funding for these services.

During fiscal year 2009/2010, the PaPP-Dep grant provided services to 27 Delaware County families with a total of 65 children. These services reunited 31 children with their families or a 48% success rate. The remaining children continue in the custody of Children and Youth Services.

Housing Grant

Housing services are traditionally funded through Act 148. In Fiscal Year 2009/2010, Act 148 funding continued, but was augmented with Special Grant Funding. The grant portion of the housing program utilizes two providers, Community Action Agency and Colony Community Corporation. Through these two providers the county provides shelters, transitional housing, Section 8 housing and motel accommodations.

Families must adhere to strict rules regarding substance abuse, and cooperate with “house rules”. The transitional housing program offers subsidized rental funding with the families slowly increasing their contribution until they can support themselves.

**Delaware County Child Children and Youth Services Special Grants
Fiscal Year Ended June 30, 2010**

Total grant funding for this program was \$752,864, including a 20% county match of \$150,573. In addition to the Special Grant funding, Delaware County incurred \$574,503 in Housing costs which were charged to the Act 148 invoice.

Due to the program functioning before the Special Grant funds were made available, program outcomes have not shown much increase as the effects of the program were realized prior to the Special Grant funding. During fiscal year 2009/2010, the Housing Grant funded 185 families with 160, or 86% being discharged from the program.

PaPP - Delinquent (PaPP-Del)

This grant funds a Career Technology and Education Program which was developed by Delaware County Juvenile Probation staff and the subcontractor Glen Mills. The program focuses on older juveniles who do not have the skills to gain employment, support themselves and pay restitution upon their release.

All juveniles are certified in OSHA and Safe Serve practices. Once accepted in the program the juveniles rotate through numerous shops including, but not limited to, such things as carpentry, landscaping, optician, dental assistant, golf course maintenance, graphic arts, broadcasting, and journalism. Once the juveniles get a feel for the various shops they take an aptitude test which helps them narrow down their areas of interest before choosing the shop they will participate in.

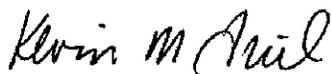
The Glen Mills program is six months in length. Juveniles successfully completing the program receive a certificate in the shop they choose and receive job search assistance. Job search assistance includes such things as resume writing, interview skills, and assistance with transportation, required clothing or equipment.

The total amount charged to the PaPP-Del grant was \$595,571.85 including a 10% county match of \$59,557.

For fiscal year 2009/2010 the 46 juveniles were accepted in the program and 34 successfully completed. Of the 34 who completed the program, 76% obtained employment.

This report does not include any findings or recommendation; as such, no OCYF program office follow-up is necessary. Furthermore, Delaware County management did not deem it necessary to include a response. If you have any questions concerning this audit or if we can be of any further assistance in this matter, please contact Alex Matolyak, Audit Resolution Section at (717) 783-7786.

Sincerely,



Kevin M. Friel

c: Mr. Thomas Diehl
Ms. Mary Germond
Ms. Rasheemah Shamsid-Deen Hampton