

SECTION 2000

DEPARTMENT OF HUMAN SERVICES

SECTION 2001 - GENERAL INFORMATION

.01 The Philadelphia Home Rule Charter of 1951 assigned to the Department of Public Welfare (now the Department of Human Services) provides for the following principal functions:

- To receive, care for and place dependent, mentally defective, neglected, incorrigible and delinquent children, and mentally defective, aged, infirm and destitute adults whose support is paid for out of the City Treasury; to investigate from time to time the manner in which they are being cared for; and to locate, care for and return to their places of residence, transients who because of age, lack of means, or other appropriate reasons require such assistance.
- To approve or disapprove all bills rendered to the City for the care of children and adults; and to transmit to the Department of Collections for collection all accounts due to the City for the care and placement of children and adults, and the care and return of transients.

.02 The Department of Human Services seeks to contribute to the quality of life in the City of Philadelphia through the provision of a comprehensive, effective system of human services. The Department of Human Services is dedicated to the protection, safety and promotion of the well-being of the City of Philadelphia's most vulnerable citizens: dependent and delinquent children and youth and the aged and their families. The Department's services and programs focus on the individual within the context of their families and communities. The Department is committed to the goal of enhancing the capacities of families and communities to assume responsibility for their children, youth and elderly. In addition to the provision of service, the Department is committed to assuming a leadership role in policy and advocacy in the areas of child welfare and juvenile justice on the local, State and national level.

.03 The Department is charged with the public mandate to provide child welfare and juvenile justice services to children, youth and their families. Services of the Department are directed towards ensuring the safety and well-being of children and youth, toward preserving families, ensuring the achievement of permanent, secure and nurturing homes for all children and youth, and preparing dependent youth for independent living. The Department services are based on the philosophy that each child and youth is entitled to an environment which assures his or her growth and safety and protects him/her from abuse and neglect.

.04 The Department is charged with the responsibility and financing for services for juvenile delinquents in the City of Philadelphia. The Department assures the provision of a comprehensive juvenile delinquency program, works with the Court system and others in the juvenile justice system to prevent, deter, and treat juvenile delinquents, provides appropriate placements and seeks to work with others in the community towards the prevention of juvenile delinquency.

SECTION 2001 (CONT.)

.05 The mission of the Department incorporates an understanding and acceptance of the trust given to us by the Commonwealth of Pennsylvania and the City of Philadelphia to protect the welfare of our most vulnerable citizens. We seek to work cooperatively with all public and private sectors in the community to accomplish the mandates given to the Department and to cooperate in the achievement of the ultimate goal of protecting the vulnerable from abuse and neglect through the provision of a comprehensive, effective system of human services.

SECTION 2100

CHILDREN AND YOUTH DIVISION AND JUVENILE JUSTICE SERVICES

SECTION 2101 - GENERAL INFORMATION

Children and Youth Division

.01 This Division has the public mandate to provide child welfare to children and youth and their families. All of the services are aimed at ensuring the safety of children and youth, and also preserving families, achieving permanent, secure and nurturing homes for all children and youth, and enhancing the capacities of families and communities to assume responsibility for their children.

Basic Components:

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|--------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Family Centers | - Delivery of social work services to children, youth and their families with the aim of reuniting them or keeping them intact wherever possible. |
| Adoptions | - Assistance with the placement of children where the biological family cannot provide the necessary care. |
| Parent Action Network | - Prevention of abuse and re-abuse. |
| Emergency Foster Homes Unit | - Monitor foster homes designated for emergency use. |
| Liaison Unit | - Facilitation of effective cooperative working relationships with other human services. |
| Resource Information and Development | - Review and analysis of programs/proposals for new contract services.
- Availability of resources. |
| Diagnostic | - Case consultation and requests for psychological and psychiatric assessments. |
| Policy, Planning and Administration Center | - Planning Process
- Policy Development
- Delivery Capacity
- Training |

Juvenile Justice Services

.02 This Division is charged with the following responsibilities:

- To protect the community by providing safe and secure temporary custody in a

SECTION 2101 (CONT.)

restrictive environment for alleged juvenile offenders as ordered by the Family Court of Philadelphia, pursuant to the Juvenile Act of Pennsylvania, as provided by the Department of Human Services for Philadelphia.

- To provide a structured program designed to promote the positive growth and development of detained youth, including activities that encourage options that are conducive to appropriate behavior.
- To consistently promote and advocate a Juvenile Justice System with a full range of services responsive to the needs of the community, family and youth.

Basic Components:

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|---------------------------------------|---|-------------------------------------------------------------------------------------------|
| Youth Study Center | - | Provide detention juveniles as ordered by the Court, in accordance with the Juvenile Act. |
| Community Based
Emergency Services | - | Alternative to detention. |

SECTION 2110 - PROGRAM DESCRIPTIONS AND OPERATIONS

.01 Contractual services are provided for both dependent (overseen by the Children and Youth Division) and delinquent (overseen by Juvenile Justice Services) youth. These contractual services consist of the following:

Placement Services

.02 FOSTER CARE: Foster Family Care is substitute family care for no more than six youth (including the natural children of the foster parents) in a foster home for a planned period of time. It is provided on a 24-hour basis in an Agency-supervised, privately-owned or rented home of persons evaluated and approved as foster parents.

.03 GROUP HOMECARE: Group Home Service consists of 24-hour residential group care and auxiliary services for 6 to 12 youth. It is provided in an Agency-owned or rented facility in an open community setting from institutional grounds.

.04 INSTITUTIONAL CARE: Institutional Care Services provides 24-hour residential care for more than 12 youth in a large congregate care facility or several smaller facilities located on the same grounds.

.05 SUPERVISED INDEPENDENT LIVING: Supervised Independent Living Service provides 24-hour residential placement for youth 16 1/2 - 18 years in individual rental apartments or in a boarding home setting in the community together with social work supervision and supportive services. This service provides guided activities and interactions for youth in the greater society

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through which they gradually acquire the necessary life skills with which to manage the societal expectations and responsibilities of adulthood.

Non-Placement Services

.06 SERVICES TO CHILDREN IN THEIR OWN HOMES: S.C.O.H. Services provides a specific constellation of services, delivered primarily in the family's home, to maintain, enhance, or rehabilitate parent, child and family functioning in the home and the community at large.

.07 DAYCARE SERVICES: Day Care Services provides out-of-home care for part of a 24-hour day to children 3 months to 13 years of age. It excludes care provided by relatives or day care furnished in places of worship during religious services.

.08 DAY TREATMENT SERVICES: Day Treatment Services, under social service auspices, is the non-residential or daytime equivalent to Residential Treatment Services. It provides or arranges for treatment services in a center during daytime and early evening hours.

.09 IN HOME DETENTION: In Home Detention provides non-placement supervisory and social services in the youth's own home.

.10 COMMUNITY BASED DETENTION: Community Based Detention Services are provided to pre-adjudicated youth in foster homes, their own homes, or more secure settings.

SECTION 2120 - FEDERAL CFDA NUMBERS/OTHER REGULATIONS

.01 The Federal CFDA Numbers are 93.560 and 93.658 for Placement Services. The Federal CFDA Number is 93.560 for non-placement services.

.02 All Programs listed in Section 2110 are subject to Title 55 Public Welfare Chapter 3170 "Allowable Costs and Procedures for County Children."

SECTION 2130 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed below are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Finding and Questioned Costs.

.02 For Fee-for-Service Contracts the client care contracts are written for a group of unspecified clients to receive a covered group of services at specified per diems, usually written for a period of one year.

SECTION 2130 (CONT.)

.03 The auditor should perform tests, relating to Fee-for-Service, to determine that:

- Provider maintains case records for all clients appearing on monthly billings.
- Client attendance and participation in the service is documented.

SECTION 2140 - FINANCIAL COMPLIANCE PROCEDURES

.01 Contracted agencies are required to have in place a cost allocation plan to account for indirect costs relating to the provision of program services in accordance with the Commonwealth of Pennsylvania, Department of Public Welfare, Chapter 3170 Regulations (DPW), Section 3170.60. The auditor should determine that this allocation plan is in compliance with the DPW Section 3170.60 regulations and the "Indirect Cost Allocations" Section of the Instructions For Completing The Report of Functional Expenditures as specified in Exhibit B in this Guide Section.

SECTION 2150 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The Organization's audit report must include the following Supplemental Financial Schedules for each City of Philadelphia contract with \$300,000 or more of expenditures, in addition to the financial statements as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules required for a "single audit" report (Section 400) or a "program audit" report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below as specified in Section 400 of this Audit Guide.

<u>Supplemental Financial Schedule</u>	<u>Section Ref. to Sample Format</u>	<u>Single Audit Report</u>	<u>Program Audit Report</u>
• Report of Revenue by Functional Program (1)	2150.02	Yes	Yes
• Report of Functional Expenditures (1)	2150.03	Yes	Yes
• Independent Auditor's Report on Cost Allocation Plan	2150.04	Yes	Yes

Explanatory Note:

(1) These reports are to be completed by the Organization based upon the final audited expenditures in accordance with the instructions referenced below:

<u>Explanations for Completing Report</u>	<u>Exhibit Ref.</u>
Report of Revenue by Functional Program	A
Report of Functional Expenditures	B