



COUNTY OF LEHIGH
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER
17 SOUTH SEVENTH STREET
ALLENTOWN, PA 18101-2400
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GLENN D. ECKHART
COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

TO: Final Report Distribution
FROM: Glenn Eckhart, County Controller G.E.
DATE: August 15, 2016
RE: Caseload of the Office of Children & Youth Services

We performed certain procedures, requested by the County Executive, solely to assist in determining employee composition and caseload of the Office of Children and Youth Services for the period April 10 to May 10, 2016. Attached are the results of our agreed-upon procedures, Audit Report #16-18.

Attachment

AUDITS/OCYS CASE ACTIVITY

COUNTY OF LEHIGH, PENNSYLVANIA
CASELOAD OF THE OFFICE OF CHILDREN & YOUTH SERVICES

*Agreed-upon Procedures Engagement
for the Period April 10 to May 10, 2016*

AUDIT REPORT NO. 16-18

COUNTY OF LEHIGH, PENNSYLVANIA
CASELOAD OF THE OFFICE OF CHILDREN & YOUTH SERVICES

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COUNTY CONTROLLER

JOHN A. FALK
DEPUTY CONTROLLER

Thomas Muller, County Executive
Lehigh County Executive Office
17 South Seventh Street
Allentown, PA 18101-2401

Dear Mr. Muller:

We have performed certain procedures enumerated below, which were agreed to by you, solely to assist you in determining the employee composition and caseload of the Office of Children and Youth Services (OCYS) for the period April 10 to May 10, 2016.

Agreed-upon procedures included:

- Determining the number of active caseworkers using OCYS organization charts, payroll data, and data from the personnel file.
- Selecting a sample of 10% of the total caseload as of May 10, 2016, and determining whether the cases were active as of the same date. "Active," for the purposes of these agreed-upon procedures, reflects contact within the past 30 days, or from April 10th to May 10th of 2016.

This agreed-upon procedures engagement was conducted in accordance with generally accepted government auditing standards and "Government Auditing Standards" as issued by the United States Government Accountability Office (GAO) and "Statements on Standards for Attestation Engagements" as issued by the American Institute of Certified Public Accountants (AICPA). The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures performed.

The results of our audit are:

- We were able to reconcile the OCYS organizational chart to payroll and KEA personnel records related to the May 7-20 pay period. It was determined that there are 127 employees (including both full-time and part-time, and both union and nonunion) that make up OCYS.
 - The employee position breakdown of OCYS per the KEA personnel system is as follows:

<u>Position per KEA</u>	<u># of Employees</u>	<u>Position per KEA</u>	<u># of Employees</u>
Director	1	County Caseworker Mgr	3
Fiscal Officer	1	County Caseworker Super	13
Accountants	3	County Caseworker 2	29
Admin Assistant	1	County Caseworker 2 Sr	23
Admin Officer	1	County Caseworker 3	16
Attorneys	4	County Social Serv Aide	3
Child Interview	2	Data Analysts	7
Clerical Supervisor	1	Fiscal Technicians	3
Clerk Typist	11	Paralegals	2
County C&Y Prog Spec	3		

- A list of active cases was obtained from Pamela Buehrle, Children & Youth Services Director, on May 10, 2016. A sample of 10% of cases were selected for testing. However, various impediments prevented a complete assessment of case activity and total caseload, such as:
 - Type of contact (i.e. with child, parent, or vendor) varies by type of case. Due to the various case types, severities, and complexities, average number of cases per caseworker may not be the best metric to track caseworker productivity.
 - Data entry into the OCYS KEA records is not current.
 - There is no central tracking system for OCYS caseload.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the active caseload of the Office of Children & Youth Services. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Lehigh County Executive and is not intended to be, and should not be, used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.



Glenn Eckhart
County Controller

August 11, 2016

xc: Kay Achenbach, Director, Human Services
Board of Commissioners
Pamela Buehrle, Director, Children & Youth Services
Timothy Reeves, Fiscal Officer



COUNTY OF LEHIGH
Office of the County Executive

Thomas S. Muller
County Executive

TO: Glenn Eckhart, County Controller

FROM: Thomas S. Muller, County Executive

DATE: August 11, 2016

Glenn:

I very much appreciate you undertaking this audit at my request and want to particularly recognize Zach and Tom's efforts in this quest. I appreciate why the chosen end point was selected and now understand more than ever why it is critical for us to get to systems that provide us with real-time inputs. I'd also recognize that the post-Sandusky era has certainly added to the challenges for our OCYS caseworkers and have renewed respect for their efforts.

Thanks.