

February 2014



Pennsylvania Department of the Auditor General
Eugene A. DePasquale, Auditor General
Bureau of State and Federal Audits

**A SPECIAL PERFORMANCE AUDIT
OF THE
EMERGENCY MEDICAL SERVICES OPERATING FUND**

**ADMINISTERED BY THE
DEPARTMENT OF HEALTH**

February 2014



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

February 27, 2014

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
225 Main Capitol Building
Harrisburg, PA 17120

Dear Governor Corbett:

This report contains the results of the Department of the Auditor General's special performance audit of the Emergency Medical Services Operating Fund (EMSOF) administered by the Pennsylvania Department of Health (DOH). The period under audit was July 1, 2010 through June 30, 2012, including follow-up procedures performed and concluded as of August 19, 2013. This audit was conducted pursuant to 35 Pa C.S. §8153 and in accordance with applicable generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objectives.

We performed our audit to determine whether DOH ensured that the collections and expenditures of the EMSOF were adequately supported, properly accounted for, and used for their intended purpose as specified by law and regulations. Also, we wanted to determine whether DOH adequately monitored the duties and responsibilities of the regional EMS councils.

Our auditors found that DOH needs to strengthen its oversight and monitoring of the EMS program. Specifically, we found deficiencies related to program monitoring and fiscal monitoring. We offer six recommendations to alleviate identified deficiencies and strengthen the DOH's policies, management controls, and oversight of the EMS program.

With respect to the Head Injury Program, funded by the EMSOF, our auditors did not identify any deficiencies. Therefore, we acknowledge DOH's adherence and compliance with applicable law and regulations.

We thank DOH for cooperating fully with our auditors throughout the execution of the performance audit.

We will follow up at the appropriate time to determine whether and to what extent all recommendations have been implemented.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

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Results in Brief

The purpose of this report is to communicate the results of our special performance audit of the Department of Health (DOH) and the way in which it administers the Emergency Medical Services Operating Fund (EMSOF). Specifically, our objectives included determining whether DOH ensured that the collections and expenditures of the EMSOF were adequately supported, properly accounted for, and used for their intended purpose as specified by law and regulations. Also, we wanted to determine whether DOH adequately monitored the duties and responsibilities of the regional EMS councils.

Our audit found that DOH needs to strengthen its oversight and monitoring of the EMS program. Specifically, we found that DOH did not conduct any program or on-site monitoring and did not require all regional EMS councils to conduct program-specific audits during our audit period. Also, we noted that the Bureau of EMS lacked written procedures for reviewing regional EMS council financial audits and accepted inadequate documentation to approve pre-hospital provider equipment purchases.

Our audit recommends that DOH conduct program monitoring of each regional council on a periodic or rotating basis, develop a monitoring tool and written procedures to perform on-site monitoring, and develop written procedures for the review of regional EMS council financial audits.

DOH agreed with our recommendations and indicated that it will establish policy and procedural changes in the near future to implement the recommendations. See the Finding, DOH's response, and the auditors' conclusion beginning on page 2.

Additionally, our auditors found no deficiencies with regard to the Head Injury Program (see page 8).

EMSOF - Background

The Emergency Medical Services Operating Fund (EMSOF) was created by the Emergency Medical Services Act, Act 45 of 1985. This act was later repealed and replaced by the Emergency Medical Services Act, Act 37 of 2009 (Act). The Department of Health (DOH) is the lead agency for the Commonwealth's emergency medical services (EMS) system as defined by the Act. This program is responsible for licensure of ambulance services, assuring availability of training, certification of EMS personnel, medical command facility accreditation, medical command physician recognition, training institute accreditation, integration of the poison information system with the EMS system and distribution of funding.

Within DOH, the Bureau of Emergency Medical Services (bureau) is responsible for the statewide development and coordination of a comprehensive system to prevent and reduce premature death and disability. The bureau plans, coordinates, develops, implements, and evaluates the statewide EMS system, including emergency preparedness and response. Currently, the state EMS system includes 15 regional EMS councils, the Statewide Advisory Council, and the PA Trauma Systems Foundation.

Additionally, DOH administers the Head Injury Program (HIP) which provides case management services and post-acute head injury rehabilitation services to individuals with traumatic head injury. Services are provided through contractual agreements with head injury rehabilitation providers in the Commonwealth. Funding for HIP is made available through the EMSOF.

Revenue of the EMSOF is derived from a \$10 fine imposed on each traffic violation (except for parking violations), a \$25 fee imposed on persons admitted to programs for Accelerated Rehabilitative Disposition for driving under the influence of alcohol or drug offenses, appropriations, contributions, and other fees, fines, and penalties collected by DOH under the Act. For fiscal years ended June 30, 2011 and June 30, 2012, EMSOF revenues totaled \$13.7 million and \$13.3 million, respectively.

Seventy-five percent of the monies of the EMSOF are to be disbursed to eligible EMS agencies, including the Statewide Advisory Council Board for the performance of duties imposed under the Act; to regional EMS councils for the development, maintenance, and improvement of the EMS systems; and to other contractors and grantees. The remaining twenty-five percent of the monies of the EMSOF are allocated for Catastrophic Medical Rehabilitation for victims of trauma through the HIP.

Finding – The Department of Health Needs to Strengthen its Oversight and Monitoring of the EMS Program

The Department of Health (DOH) expended \$22.5 million (\$11.8 million during the fiscal year ended June 30, 2011 and \$10.7 million during the fiscal year ended June 30, 2012) in state funds from the Emergency Medical Services Operating Fund (EMSOF) for the Emergency Medical Services (EMS) program administered through its Bureau of Emergency Medical Services (bureau). From that total, DOH disbursed \$21.9 million, or 97%, to 16 regional EMS councils¹ to assist them in administering the Commonwealth's EMS system. DOH executes grant agreements with each regional EMS council and delegates various responsibilities and duties to include, but are not limited to, the following:

- Develop and annually update a Regional EMS Comprehensive Development Plan;
- Collect, maintain and report patient care data to DOH;
- Submit a Comprehensive Annual Report to DOH;
- Organize, maintain, implement, expand and improve the EMS system within the region;
- Monitor the delivery of emergency medical care, medical facilities and pre-hospital personnel;
- Provide training programs to EMS personnel; and
- Assist regional pre-hospital personnel and ambulance services to meet DOH's licensure, certification, and continuing education requirements.

Many of these duties and responsibilities are promulgated in law (Emergency Medical Services Act 1985-45, as amended) and regulations (PA Code, Title 28 Health and Safety, Chapters 1001 – 1015).

To ensure the regional EMS councils are achieving their tasks set forth in the grant agreement, DOH must have adequate oversight and monitoring procedures in place. Also, to ensure the expenditures from the EMSOF fund are used for their intended purpose as specified by law and regulations, management should develop a process to include standard operating procedures and supervisory oversight. The following deficiencies should be rectified to strengthen the oversight and monitoring of the EMS program.

Program Monitoring Deficiencies

The grant agreements between DOH and the regional EMS councils in effect during our audit period state that DOH will review the councils' performance and effectiveness in meeting the needs of the EMS system in their respective regions. Furthermore, the standard general terms and conditions of the grant agreement states that the regional EMS council agrees to maintain required records and agrees that a program and facilities review may be conducted at any time. However, bureau management acknowledged that DOH did not conduct any program and on-site monitoring during our audit period which began on July 1, 2010.

¹ On November 1, 2012, the Bradford Susquehanna EMS Council was terminated. Since that time, the areas served by the Bradford Susquehanna EMS Council are served by the EMS of Northeastern PA. Therefore, there are currently 15 regional EMS councils.

Management indicated that although program and on-site monitoring did not occur, bureau management reviewed the required reports/information that were submitted by the regional EMS councils and had regular communications with each one. Specifically, bureau management conducted monthly conference calls with all the regional EMS council directors, provided memorandums (generally monthly) to regional EMS councils to communicate formal information, and held semi-annual meetings with the regional EMS council directors. DOH management stated that these communications were a means of disseminating information to the regional EMS councils and did not involve monitoring and evaluating the regional EMS councils' duties and responsibilities. As a result, these communications are not sufficient to ensure that the regional EMS councils performed all their required duties and responsibilities. Failure to adequately monitor the regional EMS councils could result in the regional councils not meeting the needs of their region and the citizens they serve. Bureau management indicated that performing program and on-site monitoring would be beneficial to the EMS program.

Fiscal Monitoring Deficiencies

Bureau management stated that its procedures for monitoring the regional EMS councils' expenditures include reviewing monthly invoices (either recurring payments representing 1/12 of the budgeted amount or reimbursement payments based on actual expenditures) and annual financial audits submitted by regional EMS councils; comparing cumulative EMSOF expenditures from the invoices to the EMSOF expenditures' schedule noted in the audit reports for reasonableness; regular communication with the regional EMS councils; and the approval of pre-hospital provider equipment requests.

Based on our test work and interviews conducted with bureau management, we identified the following weaknesses related to the bureau's monitoring process:

- Lack of written procedures on how the bureau reviews the regional EMS councils' annual financial audit reports. These procedures should include the process of comparing cumulative EMSOF expenditures from the invoices to the EMSOF expenditures' schedule noted in the audit report which should be documented, reviewed by a supervisor, and retained. Although bureau management indicated these procedures were performed, management did not have documentation to validate the control. We performed this procedure for the 11 councils that had audit reports which contained the EMSOF expenditures' schedule and we identified no concerns.
- DOH did not require all regional EMS councils to conduct program-specific audits, in which the annual financial audit report would include the EMSOF expenditures' schedule.
 - The grant agreements' Audit Requirements allow grantees to submit only federally-mandated *Office of Management and Budget Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations, (OMB Circular A-133), as amended*, when grantees expend total federal funds from all sources in excess of \$500,000. We identified five regional EMS councils that are part of county governments (which receive both state and federal funds) that submitted only *OMB Circular A-133 Audits*. However, the EMSOF contains and expends only state funds, and therefore, these funds are not part of the scope of the *OMB Circular A-133 Audits*. Therefore, DOH should not rely on the *OMB Circular A-133 Audits* to monitor EMSOF expenditures.

- The grant agreements' Audit Requirements allows grantees to be exempt from audit requirements when the grantee expends less than \$500,000 in state funds and expends less than \$500,000 in federal funds from all sources. We identified three regional EMS councils that match this exemption; however, bureau management required these regional EMS councils to conduct program-specific audits.
- For the five regional EMS councils that submitted *OMB Circular A-133 Audits* (which do not contain EMSOF expenditures' schedules), the bureau did not review any source documentation to substantiate summary level invoices submitted by these councils and paid by DOH. Bureau management indicated that detail information is not requested because the paper would be too voluminous. However, without reviewing source documentation, at least on a sample basis, DOH cannot be assured that the grant monies are being utilized appropriately.
- Bureau management accepted inadequate documentation to pre-approve pre-hospital provider equipment purchases. Of the 18 pre-hospital provider equipment invoices we tested from 12 regional EMS councils totaling approximately \$2.5 million, we found that all 18 had been pre-approved by DOH. However, three of the 18 were not requested using the required "Provider Equipment Request" form. Instead, these three councils submitted equipment request letters (collectively totaling \$174,545) that provided only summary level information; the letters did not contain an itemized list of equipment, the cost of the equipment, and the amount of the required provider match.² As a result, bureau management could not verify that the cost of the equipment was in accordance with the allowable cost established by DOH regulation and published annually in the PA Bulletin. We could not determine why bureau management approved these letter requests because the individual who approved them left employment.

Recommendations:

We recommend that DOH:

1. Conduct program monitoring of each regional EMS council on a periodic or rotating basis;
2. Develop a monitoring tool and written procedures to perform and document the monitoring as well as train appropriate staff. These monitoring procedures should include the following:
 - a. The methodology for how often/when regional EMS councils are reviewed;
 - b. Establish minimum requirements for satisfying the steps on the monitoring tool;
 - c. Require documentation to demonstrate the monitoring steps were satisfied; and
 - d. Require a supervisor to review and document their approval of the results/conclusions of the program monitoring;

² EMSOF funds may be used to pay up to 50% of the pre-hospital provider equipment cost for urban providers and up to 60% for rural providers. The pre-hospital provider is responsible for paying the remaining amount of the cost.

3. Require the bureau to develop written procedures on how to review the audits submitted by the regional councils and document the results and supervisory approval, which should include the process of comparing cumulative EMSOF expenditures from the invoices to the EMSOF expenditures' schedule noted in the audit report;
4. Require all regional EMS councils to have program-specific audits, in which the annual financial audit report would include the EMSOF expenditures' schedule;
5. If program-specific audits are not conducted on certain regional EMS councils, bureau management should, at least on a sample basis, request and review some source documentation from the regional EMS councils to ensure that the grant monies are being utilized appropriately; and
6. Require regional EMS councils to use the established "Provider Equipment Request" form and discontinue approving summary level requests for pre-hospital provider equipment.

Agency Response:

Audit Recommendation #1

The Department of Health (DOH) agrees with this recommendation. The DOH already incorporates, through its regulations, a comprehensive annual oversight of regional EMS councils. To cite specific examples in the DOH's regulations, § 1021.62 requires regional EMS councils to conduct an audit of the regional EMS systems per the terms of the grants that are entered into between the DOH and the individual regional EMS councils. Currently, regional quality improvement committees must meet every 90 days and then have 30 days to submit a report to the DOH.

In § 1021.103, the DOH also requires that a regional EMS council's governing body post its annual report on the regional EMS council's website no later than 30 days after the end of the fiscal year, which is the same timeframe imposed by the grant agreement for regional EMS councils to submit annual reports to the DOH. The annual reports must contain:

- (1) Activities and accomplishments of the preceding year.
- (2) A financial statement of income and expenses.
- (3) A statement disclosing the names of officers and directors.

Further, the DOH does review regional EMS councils' invoices and overall budgets to ensure that they are abiding by the terms of their grant agreement with the DOH.

In addition, several changes have been enacted already:

- A. All projects proposed using EMSOF funding must have a project outline which at minimum includes goal statements, timelines and an itemized budget.

- B. Quarterly reports must be filed with the DOH's Bureau of Emergency Medical Services (BEMS) which outlines the current status as measured against goals, timelines and amount of funding expended to date.
- C. A tracking mechanism has been developed and is being utilized in the DOH's BEMS to track sentinel events and time sensitive issues such as attendance at meetings and the submission of required information on a timely basis as examples.

Audit Recommendation #2

DOH agrees with this recommendation. The DOH's BEMS will be working with other partners in the DOH to use best practices and other existing expertise to develop these monitoring tools to insure their validity.

Audit Recommendation #3

The DOH agrees with this recommendation and will be working with the DOH Audit Resolution Section to develop processes, train staff and develop forms and checklists to enable this process to happen.

Audit Recommendation #4

The DOH agrees with this recommendation. The requirement for all regional EMS councils to have program-specific audits, in which the annual financial audit report includes the EMSOF expenditures schedule will be added to all regional councils' and PEHSC's FY 15/16 grant/contract language. The FY 15/16 will be the first year for the new grant period entered into between the DOH's BEMS and the regional EMS councils.

Audit Recommendation #5

As the DOH's BEMS intends to implement program-specific audits beginning with FY 15/16, this issue will be addressed in the new grant agreements.

Audit Recommendation #6

The DOH agrees with this recommendation. This issue has already been corrected by the DOH's BEMS. Furthermore, additional requirements as outlined in DOH response #1 will further address this issue where appropriate.

Auditors' Conclusion:

We commend DOH for proactively addressing many of these deficiencies. Although we have not audited any corrective actions indicated in DOH's response, we will follow up at an appropriate time to determine whether and to what extent all recommendations have been implemented.

*Audit Procedures and Results – Department of Health’s Head Injury Program
Complied with Law and Regulations*

Twenty-five percent of the money in the Emergency Medical Services Operating Fund (EMSOF) is allocated to a Catastrophic Medical and Rehabilitation Fund to administer the Head Injury Program which pays for medical, rehabilitation, and attendant care services for persons with traumatic brain injury.

DOH expended \$9.8 million (\$4.3 million during the fiscal year ended June 30, 2011 and \$5.5 million during the fiscal year ended June 30, 2012) in state funds from the EMSOF for the Head Injury Program administered through its Bureau of Family Health.

To determine whether DOH ensured the revenues and expenditures of the EMSOF are adequately supported, properly accounted for, and used for their intended purposes as specified by law and regulations, we performed audit procedures on the revenues and expenditures of the Head Injury Program.

Our audit included analytical procedures to analyze fund activity, detail substantive procedures on a sample basis to test revenue and expenditure transactions, evaluating and testing management controls, and consideration of the results of audit work performed by the Department of the Auditor General Bureau of County Audits. The Bureau of County Audits performs examinations of the revenues and receipts of various county offices which include the funds remitted to the state by law to fund the EMSOF.

Our audit procedures found no control weaknesses and no instances of errors or noncompliance with law and regulations for this program for the fiscal years ended June 30, 2011 and June 30, 2012.

Appendix A: Objectives, Scope, and Methodology

Objectives

The objectives of this special performance audit were to:

- Determine whether DOH ensured that the collections and expenditures of the EMSOF were adequately supported, properly accounted for, and used for their intended purpose as specified by law and regulations [**Results: See finding for EMS Program; No deficiencies identified for Head Injury Program**]; and
- Determine whether DOH adequately monitored the duties and responsibilities of the regional EMS councils [**Results: See finding for EMS Program**].

Scope

Our audit period covered DOH's duties and responsibilities in regard to the EMSOF from July 1, 2010 through June 30, 2012, including follow-up procedures performed and concluded as of August 19, 2013. We reviewed collections and expenditures of the EMSOF for fiscal years end June 30, 2011 and June 30, 2012.

Methodology

The methodology in support of the audit objectives included:

- Reviewing the Emergency Medical Services Act, Act 37 of 2009, Title 35 of the PA Consolidated Statute §8101-§8157, Title 75 of the PA Consolidated Statute §102, §3121, and §3807, 40 PA Bulletin 3022 (June 5, 2010), 41 PA Bulletin 3156 (June 18, 2011), Title 28 of the PA Code Chapter 4 relating to the Head Injury Program, and program procedure memorandums;
- Interviewing and corresponding with DOH's management including staff from the Bureau of Emergency Medical Services, the Bureau of Family Health, and the Bureau of Administrative and Financial Services to assess controls and gain an understanding of policies and procedures related to the EMS Program and Head Injury Program;
- Verifying that the revenue collected from the County Clerk of Courts and District Justice Offices for traffic violations and Accelerated Rehabilitative Disposition costs agreed to the revenue deposited into the EMSOF, and that the revenue was properly allocated to Emergency Medical Services and Catastrophic Medical Rehabilitation Services as prescribed by law and regulations;

Appendix A: Objectives, Scope, and Methodology (continued)

- Reconciling the EMSOF expenditures in the Commonwealth's SAP accounting system to the Status of Appropriations and DOH's financial schedule to verify expenditures were accounted for properly and ensuring the EMSOF funds were distributed to the EMS Program and Head Injury Program in compliance with law and regulations;
- Reviewing the Legislative Budget and Finance Committee Performance Audit of the EMSOF Report dated September 2013;

Emergency Medical Services Program:

- Obtaining the grant agreements between DOH and the regional EMS councils for our audit period and verifying the grant agreements were in accordance with law and regulations and were approved by the appropriate DOH officials;
- Recalculating the amounts allocated to each regional EMS council during our audit period using DOH's allocation formula to verify the accuracy of the allocations;
- Utilizing SAP, haphazardly selecting 40 expenditures during the period July 1, 2010 through June 30, 2012 encompassing each regional EMS council and the statewide advisory council. We obtained the related invoice and performed detail testing to verify the expenditures were properly accounted for, adequately supported, and used for their intended purposes per law and regulations. We also verified DOH reviewed and documented approval of the invoice prior to payment to ensure adequate management oversight controls;
- Reviewing the 15 invoices that contained pre-hospital provider equipment expenditures in which a "Provider Equipment Request" form was to be provided to DOH, and verified the EMSOF funds accounted for 50% or less of the total maximum allowable cost for urban services or 60% or less of the total maximum allowable cost for rural services to ensure the documented provider match was in compliance with regulations. Additionally, we verified DOH management reviewed and documented approval of the equipment request to ensure adequate management oversight controls;
- Reviewing all of the 16 regional EMS council and the PA Emergency Health Services annual financial audits submitted to DOH for the state fiscal years ended June 30, 2011 and June 30, 2012. We verified DOH followed-up on any findings by ensuring adequate corrective action was taken by the regional EMS councils;
- Reviewing the 11 annual financial audits that contained a separate schedule of EMSOF expenditures and verified the schedule agreed to DOH's tracking of cumulative invoices;

Appendix A: Objectives, Scope, and Methodology (continued)

- Reviewing DOH's procedures and documentation of monitoring of the duties and responsibilities of the regional EMS councils to evaluate adequate management oversight controls, including reviewing regional EMS council annual reports and other communications between DOH and the regional EMS councils;

Head Injury Program:

- Obtaining the contracts between DOH and the service providers for our audit period and verifying the contracts were in accordance with law and regulations and were approved by the appropriate DOH officials;
- Utilizing SAP, haphazardly selecting 25 expenditures during the period July 1, 2010 through June 30, 2012 encompassing each provider and the Brain Injury Association of Pennsylvania. We obtained the related invoice report from DOH's CORE system and selected one service provided to an individual patient. We obtained the related invoice submitted by the provider for the service and performed detail testing to verify the expenditure was properly account for, adequately supported, and used for their intended purposes per law and regulations;
- Obtaining DOH's schedule of provider monitoring visits and comparing it to the expenditures in SAP to verify that every provider that received funding was monitored by DOH within a two-year cycle; and
- Obtaining DOH's monitoring tool and resulting conclusion letters for all 20 monitoring visits conducted during our audit period and detail testing the three monitoring reports that contained findings to evaluate management oversight controls, including ensuring DOH management reviewed and documented approval of the monitoring tool and report, and adequately followed-up on the identified weaknesses.

Distribution List

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