

Compliance Audit

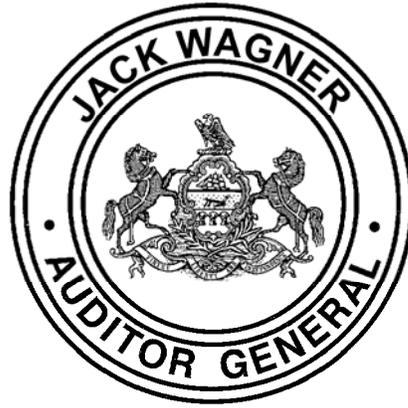
of the

Commonwealth of Pennsylvania  
Department of Public Welfare  
*Wyoming County Assistance Office*

Audit Period

November 1, 2003 to October 14, 2005





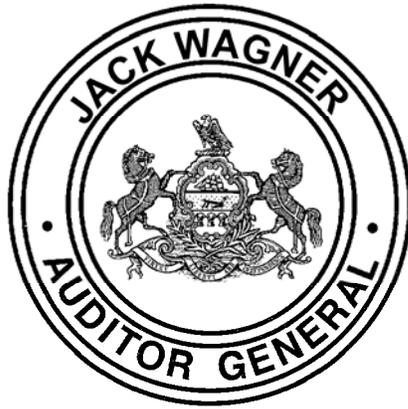
Compliance Audit

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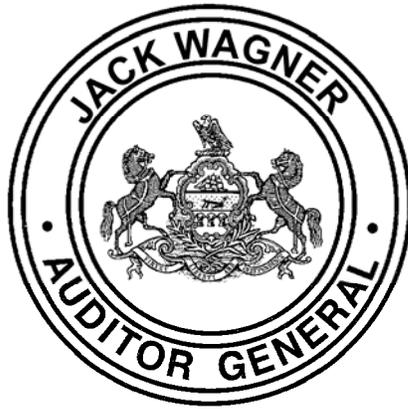
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## **Report of Independent Auditors on Compliance**

The Honorable Edward G. Rendell  
Governor  
Commonwealth Of Pennsylvania  
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

The Department of Public Welfare, through its County Assistance Offices, determines eligibility for cash assistance, medical assistance, and food stamps according to established policies and procedures. By the authority of Pennsylvania Code, Title 55, Chapter 109, the Department of the Auditor General audits these County Assistance Offices.

Our audit of the Wyoming County Assistance Office covering the period November 1, 2003 to October 14, 2005, included procedures to determine compliance with Department of Public Welfare regulations, governing laws, and administrative rules regarding the disbursement of benefits and the management of the County Assistance Office. Procedures included examining, on a test basis, evidence in support of benefits provided, reviewing documentation of County Assistance Office actions and interviewing County Assistance Office personnel and welfare recipients. In addition to the eligibility review, we evaluated the Emergency Fund Advancement Account, and the Overpayment Control System.

Our eligibility review identified non-monetary exceptions as well as \$2,694 in net monetary exceptions. Overpayments totaling \$1,245 that were not appropriately referred to the Office of Inspector General for collection were identified during our review of the Overpayment Control System. It should be emphasized that overpayment amounts reported in this audit report are limited by the Department of Public Welfare's Automated Restitution Referral and Computation system, which does not calculate overpayments beyond a two-year period. Consequently, additional overpayment amounts may exist beyond what is stated in this audit report. The responsibility for computing overpayments beyond two years rests with the Office of Inspector General. Our audit disclosed a total of \$3,939 in exceptions.

No exceptions were disclosed during our review of the Emergency Fund Advancement Account.

It should be noted that as a result of Internal Revenue Code §6103, the Department of the Auditor General no longer has access to Income Eligibility Verification System Exchanges 4 and 5. Because this poses a scope limitation, exceptions may exist in excess of those disclosed during our audit.

This report is intended for the benefit of the Wyoming County Assistance Office management, Department of Public Welfare officials, and Office of Inspector General officials. It is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

JACK WAGNER  
Auditor General

November 10, 2005

**Commonwealth of Pennsylvania  
Department of Public Welfare  
Wyoming County Assistance Office**

**BACKGROUND INFORMATION**  
**AND**  
**OBJECTIVES, SCOPE, AND METHODOLOGY**

## ***Background Information***

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### **Department of Public Welfare**

The Department of Public Welfare (DPW) provides money, Food Stamps, Medical Assistance and other services to needy recipients in Pennsylvania. DPW administers these services locally through a County Assistance Office (CAO), or in larger counties, through a District Office (DO). We conduct audits in all 67 counties throughout Pennsylvania.

DPW, through its Office of Income Maintenance, is responsible for analyzing, interpreting, developing and maintaining the regulatory policy for all federal and state funded public assistance benefit programs. DPW also provides policy clarifications to guide the application of its regulations.

DPW created the Cash Assistance Handbook (CAH), the Food Stamp Handbook (FSH), and the Medicaid Eligibility Handbook (MEH) to provide guidance to income maintenance caseworkers at the CAOs and DOs. The handbooks give the caseworker direction on how to use financial and non-financial information to determine an individual's eligibility for cash assistance, food stamp, and medical assistance benefits. The CAH provides guidance on Temporary Assistance to Needy Families (TANF) and General Assistance (GA). TANF is a federally-funded program which provides money for dependent children who are needy because financial support is not available from their parents. The payment is made to parents or relatives who care for the children in family homes. GA is a state-funded program which provides money primarily to single individuals and childless couples who do not have enough income to meet their basic needs. The FSH provides guidance for administering the Food Stamp Program which is operated jointly by the U.S. Department of Agriculture, Food and Nutrition Service, and DPW. The MEH provides guidance for administering the Medical Assistance Program to clients who are eligible for cash assistance, Nonmoney Payment, or Medically Needy Only benefits. DPW makes either direct payment to medical practitioners and vendors of services, medications, and medical supplies or a capitation payment to contracted managed care organizations.

## ***Objectives, Scope, and Methodology***

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The Department of the Auditor General (Department), Bureau of Public Assistance Audits conducts audits of CAOs to determine compliance with DPW regulations that pertain to recipient eligibility and the disbursement of cash and food stamps. Additionally, the Bureau reviews the CAO's management policies and their implementation as they relate to the areas we audited. Audit reports providing factual, relevant and useful information are then sent by the Auditor General to the Governor, DPW, the Office of Inspector General (OIG) and certain state legislators.

The audit included eligibility reviews of a sample of public assistance cases for the audit period November 1, 2003 to October 14, 2005. We also reviewed the CAO's implementation of procedures for the Emergency Fund Advancement Account (EFAA), and the Overpayment Control System to determine compliance with regulations and policies.

Results from the eligibility reviews of the sample of public assistance cases as well as the procedural reviews apply only to CAO files, records, and systems. However, because DPW establishes the CAO policies and procedures as well as maintains their computer information system, the deficiencies and/or exceptions identified during our audit may need to be corrected by DPW. Therefore, our recommendations are directed to DPW as well as the CAO.

As previously noted, due to Internal Revenue Code §6103, the Department no longer has access to recipient resource information contained on the Income Eligibility Verification System (IEVS) Exchanges 4 and 5. (Exchange 4 contains information from the Social Security Administration earnings reference file and Exchange 5 contains information from the Internal Revenue Service unearned income file.) This poses a scope limitation, as the Department cannot ascertain whether the CAO is reviewing information from these two resources as required by Section 1137 of the Social Security Act. Furthermore, without access the Department is unable to verify that the CAO is using all recipient resource information in determining recipient eligibility and calculating benefit amounts.

Reviews of the public assistance cases, and the Overpayment Control System detected instances of noncompliance; therefore, we submitted findings in these areas. Review of the EFAA determined that either CAO personnel complied with required guidelines; therefore, we submitted no finding or observation in this area.

## ***Objectives, Scope, and Methodology***

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During the February 24, 2006 exit conference, the Department's staff reviewed these findings and recommendations with the Wyoming CAO representatives. We have included CAO personnel comments, where applicable, in this report.

**Commonwealth of Pennsylvania  
Department of Public Welfare  
Wyoming County Assistance Office**

**FINDINGS AND RECOMMENDATIONS**

## ***Findings and Recommendations***

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### **I. Random Eligibility Audit Results**

During the course of our audit, we examined 88 out of 221 case records from the Wyoming CAO to determine if personnel properly maintained case records in accordance with DPW's policies and procedures, and properly disbursed authorized benefits to eligible recipients in accordance with the rules and regulations established by DPW. We also notified CAO personnel when we discovered ineligible persons receiving assistance. Our audit disclosed 19 exceptions in 15 of the 88 cases examined. A comparison of current audit results to prior audit results can be found in a table in the Audit Summaries section of this report.

Title 55 of the Pennsylvania Code provides criteria for determining public assistance eligibility. Chapter 109 of Title 55 provides for the Department to audit the decisions of the CAOs against the rules and regulations established by DPW.

Our audit included an examination of the case record material as it relates to the proper interpretation and application of the rules and regulations of DPW pertaining to the recipient's eligibility for public assistance. The criteria for our review included, but was not limited to, DPW's:

- Cash Assistance Handbook (CAH);
- Food Stamp Handbook (FSH);
- Supplemental Handbook (SH);
- Income Eligibility Verification System (IEVS) Manual;
- Automated Restitution Referral and Computation (ARRC) Manual;
- Client Information System (CIS) Manual; and
- Operations Memorandum (OPS) & Policy Clarifications

The net monetary value of the 19 exceptions was approximately \$2,700. Of this amount, the most significant exceptions are discussed in the following findings:

- CAO lacks procedures for identifying instances where recipients fail to provide proper eligibility information (refer to Finding 1); and
- CAO personnel incorrectly determined recipient benefits (refer to Finding 2).

## ***Findings and Recommendations***

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### **Finding 1 - CAO lacks procedures for identifying instances where recipients fail to provide proper eligibility information**

During our audit, we disclosed that the CAO lacks procedures for identifying instances where recipients did not disclose criminal history and failed to maintain compliance with court ordered payment plans. Failure to provide proper information to the CAO resulted in two exceptions and overpayments totaling \$1,360.

Lack of CAO procedures for identifying instances when recipients fail to provide information may continue to result in benefits being improperly disbursed.

#### **Recommendation**

We recommend that the CAO regularly review a sample of cases to help identify instances where recipients are providing improper information. This would help to eliminate at least some improper disbursement of benefits.

#### **CAO Management Response**

In a March 9, 2006 memo to the Department, the Wyoming CAO Executive Director provided the following comment:

“Two exceptions were noted in the audit report in this area. The issue involved criminal history. Both exceptions and total dollar figure, approximately \$1,400.00, occurred in the same case.

The finding avers that the CAO lacks procedures for identifying instances where recipients failed to report information. However, the CAO does in fact follow the procedures as described in the Cash Assistance Handbook sections 104.48; 104.481; and 104.482. The Department’s regulations and policy place the onus on the client to report fully and truthfully regarding criminal history. A client who fails to report correctly on their application/renewal document, either through omission or intentional act, will be responsible for repaying benefits.

We will continue to remind staff of the importance of following up on known criminal history information either through client report, information within the case record, or through electronic means.

## ***Findings and Recommendations***

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Supervisors will monitor this procedure during normal Comprehensive Supervisory Reviews (CSR). If a recurring problem is identified a Targeted Supervisory Review (TSR) will take place.

Although this area was considered a finding, and therefore requiring a response, only one case was identified with this deficiency.”

### **Auditor Conclusion**

The Department acknowledges the CAO’s practice of completing monthly CSRs and TSRs. However, the Executive Director does not indicate whether or not the results of such a review were used to determine if additional procedures should be put in place by the CAO to eliminate these types of instances from occurring in the future.

### **Finding 2 - CAO personnel incorrectly determined recipient benefits**

- **Special allowances not monitored by CAO personnel**

A special allowance is a cash payment authorized for supportive services necessary to enable an Employment and Training Program participant to prepare for, seek, accept, or maintain education, employment, or training. Special allowances are not covered by the regular public assistance grant. As determined by the caseworker, a participant in this program is eventually required to register for work.

Special allowances for child care were given to recipients so they can participate in approved work-related activities. To qualify for a child care allowance, recipients must be eligible for TANF cash assistance and have a need for child care. Special allowances for transportation were also issued to recipients to attend training and work-related activities. Exceptions occurred when CAO personnel incorrectly calculated special allowances, or recipients received special allowances for which they were not entitled. Six exceptions occurred resulting in overpayment of \$428 and underpayments of \$164.

The CAH and FSH provide policies and procedures to follow for determining special allowance requirements.

## ***Findings and Recommendations***

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### Recommendations:

The CAO personnel should closely monitor cases in which special allowances are issued. CAO personnel should review childcare forms to ensure that allowance amounts are properly determined. Caseworkers should verify the type of childcare provider, age of child, and hours of care provided. When the CAO is notified that recipients have not attended training, completed job searches, or accepted employment, caseworkers should review the related special allowances. CAO caseworkers should also calculate and file any overpayments, where applicable.

### CAO Management Response

In a March 9, 2006 memo to the Department, the Wyoming CAO Executive Director provided the following comment:

“The audit revealed that Wyoming CAO staff did in fact miscalculate special allowance for Employment and Training Programs as identified in six (6) exceptions. Worker involved in issuing special allowance have been reminded to closely review all verification documents that are provided and to monitor closely the calculation of the special allowances themselves.”

### **Status of Prior Audit Finding**

#### **Overpayments and Other Exceptions Totaling \$12,276 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions**

Our current audit covering the period November 1, 2003 to October 14, 2005 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Wyoming CAO; therefore, a repeat finding is warranted. Refer to Finding 1 and 2 located on pages 9 and 10 for additional discussion on these issues.

## ***Findings and Recommendations***

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### **II. Overpayment Control System**

#### **Finding 3 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$1,245 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

We reviewed the Wyoming CAO Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 87 entries listed as pending and completed on the ARRC Daily Caseload Detail Report dated July 31, 2005 and the overpayment entries listed on the ARRC Daily Caseload Detail Report dated August 1, 2005, we selected 43 cases.

Our review disclosed the following exceptions:

- **In 6 cases CAO personnel failed to compute verified overpayments.**

Exceptions occurred when verification of an overpayment was received by the CAO, but the overpayment was not computed on the ARRC system. In these instances, wage verification was not forwarded to clerical personnel appropriately. In other instances, data was incorrectly entered on the ARRC system resulting in overpayments being calculated incorrectly. Since no follow-up was performed to ensure that these overpayments were computed, OIG was not notified within the required 60 days. Lack of internal controls to track and compute overpayments and wage verification resulted in incorrect or untimely overpayments amounting to \$1,245.

Chapter 910 of the SH and the ARRC Manual both provide guidelines for computing overpayments correctly and timely.

#### **Recommendations**

The CAO should instruct personnel to compute all verified overpayments within 60 days of receipt of that verification. Furthermore, the CAO should review internal control procedures for tracking wage information, computing verified overpayments, and reviewing computed overpayments.

## ***Findings and Recommendations***

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### CAO Management Response

In a March 9, 2006 memo to the Department, the Wyoming CAO Executive Director provided the following comment:

“The Wyoming CAO internal procedures will emphasize the monitoring of ARRC reports to insure that overpayments are completed within the required timeframe once verification is received. Supervisors will be instructed to review ARRC reports weekly and the Executive Director will routinely monitor progress in this area.”

- **In 10 cases, CAO personnel failed to change the disposition code in the ARRC system after verification was determined.**

Exceptions occurred because CAO personnel failed to update a pending ARRC disposition code to “N” when the CAO received case verification indicating that an overpayment did not occur. Exceptions also occurred when caseworkers failed to update a pending ARRC disposition code to “C” when the CAO received case verification indicating that an overpayment did occur. Also, caseworker supervisors may have failed to use available reports and ARRC file information.

Failure to change the disposition code in the ARRC system after verification was determined resulted in inaccurate reports and impeded determining the number and status of overpayment investigations.

The ARRC Manual provides guidelines for updating disposition codes in the ARRC system after verification.

### Recommendations

The CAO should require personnel to update the disposition codes in the ARRC system when verification is received to determine whether or not an overpayment exists. Additionally, CAO management should require their staff to utilize ARRC reports to monitor the status of overpayments.

## ***Findings and Recommendations***

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### CAO Management Response

In a March 9, 2006 memo to the Department, the Wyoming CAO Executive Director provided the following comment:

“The primary cause of the exceptions identified in this section was the worker, once her or she determined that an overpayment did not exist, the ARRC code was not changed from a ‘P’ to an ‘N’. The same corrective action would apply to this area as is identified in 3-1 above.”

- **In 3 cases, CAO personnel failed to ensure a second Request for Employment Information was sent timely.**

Exceptions occurred because CAO personnel failed to ensure a second PA78 was sent timely. Potential overpayments discovered through IEVS result in an automatic generation of a PA78. However, if no response is received after the first PA78 is sent, the CAO is required to manually request income verification after contacting the employer. CAO personnel should verify employer addresses and make any corrections before sending a second request.

Chapter 910 of the Supplemental Handbook and the ARRC manual provide procedures and guidelines for contacting non-responding employers.

### Recommendations

The case workers should send the second PA78 request for income verification to the employer as required by DPW policies and procedures. Also, CAO personnel should review reports generated for follow-up and address verification within the required timeframes.

### CAO Management Response

In a March 9, 2006 memo to the Department, the Wyoming CAO Executive Director provided the following comment:

“Workers will be reminded to follow the ARRC procedures with respect to second verification requests. ARRC reports will be monitored, as specified in 3-1 above to insure compliance is achieved.”

## ***Findings and Recommendations***

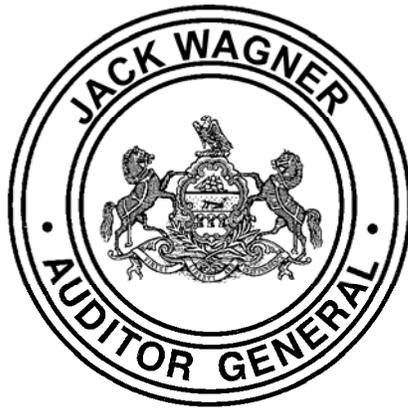
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### **Status of Prior Audit Finding**

#### **Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$1,146 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

Our current audit covering the period November 1, 2003 to October 14, 2005 disclosed procedural deficiencies continue to exist at the Wyoming CAO in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to the bullets in Finding 3 on pages 12, 13 and 14 for further information on these issues.



**Commonwealth of Pennsylvania  
Department of Public Welfare  
Wyoming County Assistance Office**

**STATUS OF PRIOR AUDIT FINDING**

## ***Status of Prior Audit Finding***

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### **Procedural Deficiencies Exist in the Oversight of the Emergency Fund Advancement Account**

During our audit of the Wyoming CAO's EFAA, for the prior audit period September 22, 2001 to October 31, 2003, we identified that personnel failed to follow PW 418 procedures; failed to complete a PW 764 for the disbursement of an EFAA check; and failed to follow procedures to request stop payments on stale-dated checks.

The prior response to this finding indicated CAO personnel agreed with the Auditor General's recommendations and initiated corrective actions. No finding or observation was noted in our current audit.

**Commonwealth of Pennsylvania  
Department of Public Welfare  
Wyoming County Assistance Office**

**AUDIT SUMMARIES  
GLOSSARY  
AND  
APPENDIX**

## ***Audit Summaries***

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### **Random Eligibility Audit Results**

	<b>Net Value of Exceptions</b>	<b>Cases Reviewed</b>	<b>Monetary Exceptions</b>	<b>Non-Monetary Exceptions</b>
<b><u>Current</u></b>	<b>\$2,694</b>	<b>88</b>	<b>16</b>	<b>3</b>
<b><u>Prior</u></b>	<b>\$12,276</b>	<b>208</b>	<b>40</b>	<b>14</b>

Monetary exceptions - When recipients withhold information or provide incomplete and/or inaccurate information, or when CAO personnel fail to maintain case records properly, assistance payments may be incorrect and/or ineligible individuals may receive benefits they are not entitled to receive (overpayments) or may not receive benefits that they are entitled to receive (underpayments).

Non-monetary exceptions - These exceptions usually result from missing or incomplete information and/or forms. Although these recipients were eligible for the benefits they received and no monies were inappropriately disbursed, non-monetary exceptions indicate system weaknesses and therefore should be of concern to the CAO.

<b><u>PROGRAM</u></b>	<b><u>No. of Cases</u></b>	<b><u>Monetary Effect</u></b>
<b>Overpayment Control System:</b>		
CAO personnel failed to compute verified overpayments.	6	\$ 1,245
CAO personnel failed to change the disposition code in the ARRC system after verification was determined.	10	0
CAO personnel failed to ensure a second Request for Employment was sent timely.	3	0
<b>TOTALS:</b>	<b><u>19</u></b>	<b><u>\$1,245</u></b>

## ***Glossary***

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### **Administrative Underpayment:**

Cash and/or food stamp benefits to which recipients were entitled but did not receive because of County Assistance Office error.

### **Case Closure:**

Equal to one month of cash and/or food stamp benefits that were not paid/issued to recipients as a result of the Department's audit establishing recipient ineligibility.

### **Client Information System (CIS):**

The on-line data base which contains the information necessary to authorize cash, Medicaid, and food stamps.

### **Closed Case:**

A case that is no longer being issued welfare benefits.

### **Countable Income:**

Income that is not exempt or excluded from benefit determination.

### **Legally Responsible Relative (LRR):**

A spouse or the biological or adoptive parent of a TANF dependent child, a TANF minor parent, or a GA unemancipated minor child under age 19 or a GA minor parent. This term does not include putative fathers.

### **Reimbursement:**

Money owed by recipients for cash benefits they received while waiting for a lump sum payment from sources such as a lawsuit, insurance, Supplemental Security Income, etc.

### **Supplemental Security Income (SSI):**

A federal program funded by general tax revenues and administered by the Social Security Administration. Provides cash to aged, blind, and disabled persons who have little or no income to meet basic needs for food, clothing, and shelter. Received in lieu of cash grants from Public Welfare; however, SSI recipients can qualify for food stamps and medicare. Both children and adults can qualify for SSI.

### **Support Pass-Through (SPT):**

An increase in the recipient's cash benefits which occurs when the Domestic Relations Office forwards child support money for recipients to the Department of Public Welfare. Because food stamp benefits are based on a recipient's income, this increase in cash benefits may result in a concurrent, but not equal, decrease in the recipient's food stamps.

## *Appendix*

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### Abbreviations Used in Report

ARRC	Automated Restitution Referral and Computation System
CAH	Cash Assistance Handbook
CAO	County Assistance Office
CIS	Client Information System
CSR	Comprehensive Supervisory Reviews
DO	District Office
DPW	Department of Public Welfare
EFAA	Emergency Fund Advancement Account
ETP	Employment and Training Program
FS	Food Stamps
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
LRR	Legally Responsible Relative
MA	Medical Assistance
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OIM	Office of Income Maintenance
OPS	Operations Memorandum
PAEM	Public Assistance Eligibility Manual
SH	Supplemental Handbook
SPT	Support Pass-Through
SSA	Social Security Administration
SSI	Supplemental Security Income
TANF	Temporary Assistance to Needy Families
TSR	Targeted Supervisory Review

## ***Audit Report Distribution List***

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This report was originally distributed to the following:

### Commonwealth of Pennsylvania

The Honorable Edward G. Rendell  
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The Honorable Donald L. Patterson  
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Office of Inspector General

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The Honorable Estelle B. Richman  
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### County Assistance Office

James J. Blinn  
Executive Director  
Wyoming County Assistance Office

Harold Grow  
Chairperson  
Wyoming County Board of Assistance

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. If you have any questions regarding this report or any other matter, you may contact the Department by accessing our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).