

**A SPECIAL PERFORMANCE AUDIT
OF THE
PENNSYLVANIA HISTORICAL & MUSEUM
COMMISSION**

Accountability of Historic Artifacts

October 2010

Bureau of Departmental Audits

October 28, 2010

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
225 Main Capitol Building
Harrisburg, PA 17120

Dear Governor Rendell:

This report contains the results of the Department of the Auditor General's special performance audit of the Pennsylvania Historical & Museum Commission (commission). The audit covered inventoried records as of September 2009, including follow-up procedures concluded as of August 13, 2010. This audit was conducted pursuant to Sections 402 and 403 of the Fiscal Code and in accordance with generally accepted government auditing standards (GAGAS). The aforementioned 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our auditors found an environment of lax oversight and accountability that is conducive to theft and potential fraud. Specifically, more than 1,800 artifacts could not be located and are considered missing. In addition, physical inventories are not conducted properly and routinely. Collections Management, a section within the commission's Bureau of the State Museum responsible for artifact accountability, lacks sufficient authority over the curators to ensure proper accountability of the artifacts. The manual card inventory system needs to be replaced with prevailing technology, such as a bar code identification and tracking software system, to ensure accountability and security of the approximately 500,000 non-archeological artifacts, out of the 4.5 million in the commission's possession. Moreover, the commission's organizational culture fails to stress the importance of artifact accountability and there is inadequate oversight of artifacts that are on loan.

Additionally, our auditors found that the commission's inadequate preservation and physical security of historic artifacts expose the artifacts to damage and potential theft. We found preservation and physical security deficiencies that should be improved, including damage and deterioration of artifacts, inadequate physical security measures, inappropriate storage of artifacts, and insufficient security plans/manuals. Furthermore, it is imperative that the commission undertake a more forward-looking approach to improve operations and ensure proper preservation of Pennsylvania's historic past because the commission is faced with looming challenges such as reduced funding for operations, an increased volume of artifacts, the withholding of capitol project funding, and the anticipated retirement of critical personnel.

We offer 25 recommendations to address identified deficiencies and strengthen the commission's policies, controls, and oversight of invaluable collections. We are confident that these recommendations, if fully implemented by management, will ensure a responsible allocation of taxpayer dollars and allow the commission to maintain its intended role as guardian of Pennsylvania's unique historic and cultural heritage.

Finally, this audit report would be remiss if it did not acknowledge that the commission cooperated fully with our auditors throughout the performance of the audit, allowing them to conclude the process without impediments.

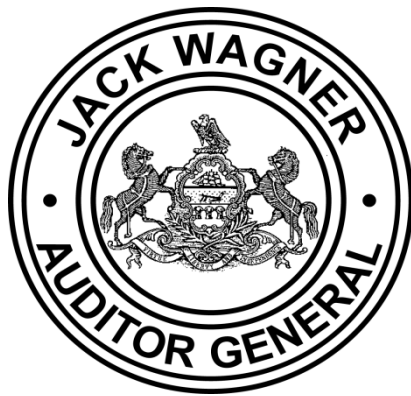
We will follow up at the appropriate time to determine whether and to what extent the commission has implemented our recommendations.

Sincerely,

JACK WAGNER
Auditor General

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***Results
In
Brief***

The Department of the Auditor General conducted a special performance audit of the Pennsylvania Historical & Museum Commission (commission). The audit covered inventory records as of September 2009, including follow-up procedures concluded as of August 13, 2010. Our audit resulted in 3 findings and 25 recommendations.

Finding One

We discuss an environment of lax oversight and accountability that is conducive to theft and potential fraud. Specifically, more than 1,800 artifacts could not be located and are considered missing. In addition, physical inventories are not conducted properly and routinely. Collections Management, a section within the commission's Bureau of the State Museum responsible for artifact accountability, lacks sufficient authority over the curators to ensure proper accountability of the artifacts. The manual card inventory system needs to be replaced by prevailing technology, such as bar code identification and tracking software. Moreover, the commission's organizational culture fails to stress the importance of artifact accountability and there is inadequate oversight of artifacts that are on loan.

We recommend that the commission immediately conduct a complete inventory, in staggered increments if necessary, of collections at the State Museum and historic sites to ensure an accurate accountability of all artifacts maintained by the commission. Additionally, Collections Management should conduct physical inventories by using inventory cards to locate the artifacts, on a routine basis, and to complete them timely. It should ensure proper artifact accountability and security through the implementation of prevailing technology, such as using bar code identification and tracking software, beginning with the prioritization according to value of the approximately 500,000 non-archeological artifacts in its possession. Until this technology is procured, Collections Management should immediately reorganize the manual inventory card system to ensure completeness and efficiency and it should ensure that it oversees and maintains official inventory records for all collections, including science collections. In addition, the commission should develop policies and procedures for Collections Management to use for conducting physical inventories and provide proactive leadership to ensure that artifact accountability is a priority. Moreover, the commission should develop and implement a plan to record all of the artifacts into the computerized inventory system to make it the official inventory records. Furthermore, we recommend that the commission restructure the organizational chart to ensure that Collections Management functions independently and with sufficient authority and that it timely records

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accessioned (taking ownership) artifacts into the official inventory records and strive to eliminate the backlog. Finally, we recommend that the commission establish an internal risk-based approach and determine a monetary value for artifacts and ensure that loan-in and loan-out agreements, insurance policies, and loan database information is current.

Finding Two

We found that the commission's inadequate preservation and physical security of historic artifacts expose the artifacts to damage and potential theft. The preservation and physical security deficiencies should be improved. Specifically, artifacts must be stored in temperature-appropriate environments to preclude damage and deterioration. In addition, the commission has inadequate physical security measures. Moreover, artifacts are stored inappropriately, exposing them to unnecessary risk. Finally, the commission has insufficient security plans/manuals.

We recommend that the commission properly store artifacts to reduce deterioration and the risk of damage. It should continue to seek the release of capital project funding to improve the environmental controls at the State Museum and other historic sites. The commission should account for all personnel who have access to artifacts and ensure that the information remains current. In addition, the commission should prohibit personnel from having access to both the artifacts' inventory card records and physical access to the artifacts. Moreover, it should ensure that adequate physical security, including access to master keys, exists to protect artifacts from vandalism or theft. The commission should develop a written policy to require all historic sites, including the State Museum, to develop security plans and update them annually. Finally, the commission should review and approve all security plans on an annual basis.

Finding Three

We discuss the need for the commission to undertake a more aggressive forward-looking approach to improve operations and ensure proper preservation of Pennsylvania's past. The commission is faced with looming challenges that must be addressed, including reduced funding for operations, an increased volume of artifacts, the withholding of capitol project funding, and the anticipated retirement of critical personnel.

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We recommend that the commission take a proactive approach to dealing with the reality that reduced funding and staffing will continue and to assess and resolve how artifact accountability and preservation can be properly administered. The commission should consider reducing the number of artifacts maintained by the commission through already existing channels and procedures. The commission should ascertain how it could best establish an operational balance between its actual capabilities and its current resources in order to properly account for and preserve artifacts. In addition, the commission should develop and maintain an organization that can properly and efficiently account for all artifacts and develop an effective plan on how to preserve the artifacts in its possession. It also should determine how to preserve intellectual control over collections as curators retire. Moreover, the commission should develop ideas to increase revenue or monetary donations, including creating the position of Director of Development within the commission and begin an immediate search to fill the aforementioned position to ensure that the commission is able to take full advantage of financial grant opportunities and the pursuit of other fundraising avenues that could help sustain Pennsylvania's historical heritage. Finally, to ensure proper accountability and determine the number of new artifacts to be added to the collections, the commission should first address and rectify the deficiencies noted in this report.

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Background The Pennsylvania Historical and Museum Commission

The Pennsylvania Historical and Museum Commission (commission) serves as the official history agency of the Commonwealth of Pennsylvania, responsible for the collection, conservation, and interpretation of Pennsylvania's unique historic and cultural heritage. The Pennsylvania General Assembly created the commission in 1945 with the passage of Act 446, to consolidate the functions of the Pennsylvania Historical Commission, the State Museum, and the State Archives. Title 37 of the Pennsylvania Consolidated Statutes, known as the History Code, details the powers and duties of the commission.

The History Code established the commission as an independent administrative board whose membership consists of the Secretary of Education, or his designee, and nine residents of the Commonwealth appointed by the Governor with the advice and consent of a majority of the members of the Senate of Pennsylvania. In addition, four members of the General Assembly, or their designees, two from the Senate, and two from the House of Representatives serve as members of the commission. The Governor designates one of the members of the commission to serve as its chair. Members of the commission appoint an executive director to administer the everyday operations of the agency and to ensure that the commission properly discharges its statutory powers and duties.

Funding

Several different funding mechanisms support the work of the commission. The History Code stipulates that the agency shall pay all monies collected from fees, sales and other activities into the State Treasury through the Department of Revenue, with the sum credited to the Historical Preservation Fund. Collection of monies includes the proceeds from the sale of historic properties. The commission receives an appropriation from the fund for use in the exercise of its powers and duties. The commission also receives allocations from the Commonwealth's General Fund, the Pennsylvania Historical and Museum Commission Trust Fund, and Keystone Recreation, Park and Conservation Fund. According to the commission, it receives 13 percent of monies contained in the Keystone Recreation, Park and Conservation Fund, with the remaining balance apportioned among four other state agencies. After a brief discontinuation of funding for fiscal year 2009-2010, the Governor's Executive Budget for 2010-2011 restored the commission's share of funding from the Keystone Recreation, Parks and Conservation Fund. As of September 2, 2010, the commission's appropriation from the fund was \$6.3 million.

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Powers and Duties

The powers and duties of the commission, as outlined in the History Code, cover several principal fields, such as the care of historical manuscripts, public records, and objects of historic interest; museums; archeology; publications; historic sites and properties; historic preservation; grants; geographic names; and the promotion of public interest in Pennsylvania history.

The commission relies on various administrative entities within its organizational structure to fulfill the aforementioned powers and duties. These administrative entities include the Executive Office, Bureau of Archives and History, Bureau of Historic Sites and Museums, Bureau of the State Museum, Bureau of Historic Preservation, and Bureau of Management Services. Each of these entities is integral to sustaining the many museums and historic sites located throughout Pennsylvania, as well as ensuring the preservation of the distinct and invaluable collections maintained at such settings.

Historic Collections

By managing and safeguarding historic artifacts through operating historic sites and museums (historic sites), including the State Museum of Pennsylvania (State Museum), the commission maintains a comprehensive history and program to educate, interpret, and preserve Pennsylvania history. In addition to operating historic sites, the commission owns historic sites that are operated by profit or non-profit organizations through management agreements (placed properties). The commission organizes its objects, artifacts, and/or specimens in thematic groupings, more commonly referred to as collections. The commission estimates that its historic collection inventory consists of approximately 4.5 million artifacts that the Commonwealth has collected for more than 100 years.

A primary responsibility of the commission is to account for the 4.5 million artifacts. It is important to note that these artifacts not only have historic significance, but also are very valuable and attractive on the open market. In order to assess their value, we interviewed several commission curators, who are responsible for maintaining the artifacts, and found that not only are the art and military collections valuable, but also artifacts in the science collections are valuable. For example, the Paleontology & Geology collection contains

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several fossils for which new animal species were named, as well as moon rocks valued at more than \$5 million. Additionally, the Zoology & Botany collection contains bird specimens from extinct species, such as the Passenger Pigeon. The commission has delegated the responsibility for artifact accountability to Collections Management, a section within the Bureau of the State Museum (see Appendix A). Collections Management is responsible for the accountability of collections maintained at the State Museum in Harrisburg (see Appendix B) and collections maintained at the many other historic sites located throughout Pennsylvania, including collections at placed properties (see Appendix C).

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

Objectives

The objectives of this special performance audit were to determine whether the commission:

- adequately accounts for historical artifacts, including acquisitions and dispositions; and
- ensures that historical artifacts are properly secured and preserved.

Scope

Our audit covered the duties and responsibilities of the commission with regard to the accountability of historical artifacts. The audit period covered inventory records as of September 2009, including follow-up procedures concluded as of August 13, 2010.

Methodology

The methodology in support of the audit objectives included:

- reviewing appropriate statutes, regulations, operations manuals, annual reports, planning reports, contracts/agreements, newspaper articles, and related information from the commission's website;
- interviewing management and curatorial staff from the commission, conducting walkthroughs, and reviewing documentation to assess controls and gain an understanding of the policy and procedures used in administering this program;
- selecting various samples related to the accountability of historic artifacts, such as artifact samples from accessions records, loan and transfer records, card catalogues, and the inventory database.
- testing completeness and accuracy of various artifact records and physical existence of the artifacts of the State Museum and the Railroad Museum of Pennsylvania;
- conducting tours and observations of the historic artifact storage areas at the State Museum, the Keystone Building, various historic sites, and other off-site locations;

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- visiting other institutions possessing commission historic artifacts on loan to determine if the artifacts were present and the environment and security were adequate; and
- examining historic artifacts on loan to the commission from other, institutions to determine if the artifacts were present and if the artifacts environment and security were adequate.

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***Finding
One***

The Commission's Lax Oversight Promotes an Environment that is Conducive to Theft and Potential Fraud, Which Has Led to More Than 1,800 Missing Historic Treasures

Based on our test work and commission interviews, we found an environment of lax oversight and accountability which is conducive to theft and potential fraud. This conclusion is based on the following: 1) 1,883 artifacts could not be located and are considered missing; 2) physical inventories are not conducted properly and routinely; 3) Collections Management (a section with the commission's Bureau of the State Museum responsible for artifact accountability) lacks sufficient authority over the curators, who are commission employees responsible for the custody of the artifact collections, to ensure proper accountability of the artifacts; 4) the manual card inventory system needs replaced; 5) the commission's organizational culture fails to stress the importance of artifact accountability; and 6) inadequate oversight of artifacts which are on loan.

The fundamental requirements to account for the artifacts include having a mechanism in place to record all artifacts and to regularly conduct an inventory to ensure that all recorded artifacts are physically verified. The mechanism to record the artifacts may be a manual or computerized system, but should include sufficient information to identify the artifact and its location. Additionally, adequate management controls must be in place to safeguard the artifacts, including proper security, segregation of duties between recording and maintaining the artifacts, developing written policies and procedures, and ongoing oversight by management. Furthermore, management should nurture an organizational culture that stresses the importance of accountability.

According to management at our first meeting, its inventory system could identify the room, shelf, and location on the shelf where every artifact is located; however, based on our interviews with curators and Collections Management, site visits, reviews of completed physical inventories, as well as conducting our own sample inventory of artifacts, we found that this assertion is not true. The commission does not have a complete and accurate accountability of the artifacts it maintains and has stewardship over, and lacks a current approach to achieve this accountability. Therefore, with 4.5 million artifacts in its collections, 4 million of which are in the archeology collection, the commission should implement a more current technological approach to artifact accountability and security, beginning with the prioritization

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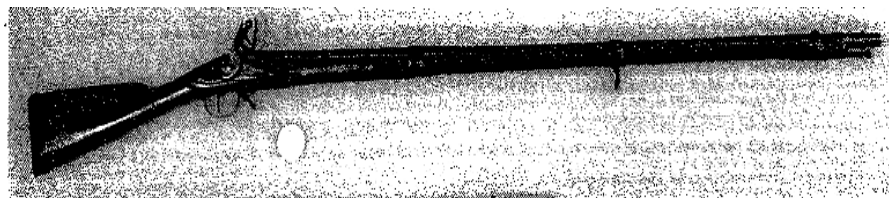
according to value of the approximately 500,000 non-archeological artifacts in its possession. Without the implementation of prevailing technology to ensure the identification and location of these valuable artifacts, the commission will not be able to guarantee that it can truly safeguard its collections. The following conditions indicate a severe lack of accountability.

1,883 artifacts could not be located and are considered missing

As part of our audit, we conducted a sample physical inventory and found that 295 artifacts were missing. Additionally, we reviewed inventory documentation from several physical inventories conducted by Collections Management and found that the commission had identified 1,588 missing artifacts. These results are further described below.

- **Based on our sample inventory of 1,473 artifacts, we found that 295 (20 percent) could not be located and are considered missing.**

Using inventory records, we selected a sample of artifacts from each of the nine collections at the State Museum, as well as from the artifacts located at the Railroad Museum of Pennsylvania. An inventory record can represent one or more artifacts. For example, one inventory record identified three coins. We would consider this record as representing three artifacts. With the assistance of the respective curators, we attempted to verify the existence of 1,473 artifacts. However, we could not locate 295 artifacts, or 20 percent, including 13 guns, 3 swords, 2 helmets, coins, a framed print, 3 watches, a 13-star flag, etc. See Appendix D for the listing of 295 artifacts that could not be located and see below for a photograph, which we obtained from an inventory file, of one of the missing guns.



According to a curator, one of these missing artifacts, a gold ring, which was given to the commission in 1940, was loaned out to a museum in Northumberland County; however, no loan agreement was provided. We learned that this curator recently visited this museum to find the ring.

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Based on a search with the museum's director, the ring could not be found. Additionally, according to the curator, the director stated that there have not been any rings loaned to the museum during the director's tenure (17 years).

Based on interviews with the curators, many of these artifacts could cost thousands of dollars to purchase. For example, guns can cost between \$2,000 and \$30,000 and flags can be worth more than \$1 million.

- **Based on physical inventories conducted on 11 collections by Collections Management, the commission identified 1,588 artifacts that could not be located and are considered missing.**

We reviewed the results of the latest physical inventories from 10 historic sites and one collection at the State Museum that was conducted by Collections Management between 1998 and 2009 and found that 1,588 artifacts could not be located and are considered missing. On July 1, 2010, we contacted Collections Management to determine the status of these missing artifacts. According to management, the search for these artifacts is ongoing. See Appendix E for a listing of the 1,588 artifacts that have remained missing for up to 12 years.

After months of management searching for the artifacts contained in our sample, as well as years of management searching for missing artifacts identified by some of the commission's physical inventories, several curators did not appear to be surprised that artifacts could not be located. The curators indicated that the manual card inventory system is deficient. Many records do not identify the artifacts' locations; therefore, curators assume that the artifacts must be somewhere in a respective collection. However, by making this assumption, curators would never detect a stolen artifact.

Physical inventories are not conducted properly and routinely

Based on our interviews with Collections Management and the inventory documentation we reviewed, we found the following:

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- Inventories are not conducted properly.

Instead of using the inventory records to verify that the artifacts are physically present, Collections Management visits the sites and creates a detailed list of artifacts at the site and then will compare the artifact list to the cards in the manual card inventory system. Collections Management indicated that this method is used because it is more efficient. We disagree. This method will not immediately identify artifacts that are missing, which is the primary purpose for conducting a physical inventory.

In fact, with respect to the State Museum collections, the commission does not organize the manual card inventory system by collection; instead, it is organized by the year the commission received the artifact. As a result, the commission is unaware of the complete collection when an inventory is conducted. This is unacceptable. The State Museum inventory cards should be reorganized by collection in order to allow Collections Management to conduct meaningful inventories and to identify missing artifacts.

- Inventories are not conducted routinely.

Although Collections Management's goal is to conduct inventories every three to five years, using its inventory documentation, we found that it has not met this goal for 11 of the 23 historic sites, as shown in the below table:

	Years Since the Last Inventory was Conducted					
	Less than 2	2 to less than 5	5 to less than 10	10 to less than 25	25 or more	Never
Number of Historic Sites	10	2	6	2	2	1

Of the 11 historic sites that have not had an inventory conducted for more than five years, inventories at two sites (Landis Valley Village and Farm Museum and Old Economy Village) have not been conducted for at least 25 years. Additionally, Collections Management has no record of ever conducting an inventory at the Ephrata Cloister Historic Site.

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In addition to inventories not being routinely conducted at historic sites, we found that none of the nine State Museum collections had been inventoried within the last five years. Four of these collections have not been inventoried since 1998; two of these collections have never been inventoried; and the remaining three collections are the science collections, for which Collections Management does not control the inventory records or conduct inventories. With respect to the two collections that never had an inventory performed, management indicated that they are only 11 years old and conducting a physical inventory has not been necessary. We disagree. Physical inventories should be performed routinely to adequately account for the inventory. Waiting more than ten years to conduct physical inventories is unacceptable and significantly increases the risk of theft and potential fraud.

According to management, the curators for the science collections maintain their own inventory records in separate databases because the science collections must maintain technical information that is specific for each scientific discipline, such as archaeology. Management also stated that it lacks the time to create inventory cards for each artifact in these collections, as well as the storage space to maintain them. As a result of not controlling the inventory records, Collections Management does not conduct the physical inventories for these collections. Instead, the respective curatorial staff conduct internal inventories and update their databases as time permits. We disagree with allowing the science collections to maintain their inventory records and to conduct their own inventories. Failing to segregate the control of the science collections' inventory records from the control of the artifacts and failing to require physical inventories to be conducted by Collections Management increases the risk that artifacts will be stolen without being detected.

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- Physical inventories are not completed timely.

In addition to finding that physical inventories are not conducted properly or routinely, we also found that physical inventories are not being completed timely. This stems from the commission's current method of conducting inventories, whereby Collections Management creates a list of inventory by observing the artifact and then compares that listing to the cards, known as "justification," which allows the commission to reconcile the physical inventory to the inventory records. However, based on our review of the most recent physical inventories for the 23 historic sites conducted by Collections Management, we noted that inventories for 9, which were conducted as far back as the 1980s, have yet to be justified. In other words, although Collections Management created a list of artifacts at a site (e.g., in 2004), Collections Management still has not taken the time to compare the artifact listing to the inventory records to determine if there are artifacts not recorded in inventory or if there are inventory records in which artifacts cannot be found. As a result, conducting a physical inventory in this manner is absolutely useless. Furthermore, given that it is the curators' responsibility to resolve inventory discrepancies, the longer Collections Management waits to perform the justification, the longer it will be for the curators to investigate the discrepancies. This lax accountability promotes an environment conducive to theft and potential fraud.

- No policies and procedures exist for when and how to conduct the physical inventories.

According to the commission, it is not practical to develop a static set of inventory procedures because each inventory is unique to the needs of the collection being inventoried. We disagree; the commission should establish generic policies and written procedures. These procedures would include a methodology for sampling the inventory, if not performing a 100 percent inventory; how to properly conduct the inventory; how to handle discrepancies; when physical inventories need to be completed; and what documentation needs to be maintained.

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Finding No. 1

Management's organizational culture fails to stress the importance of artifact accountability

Although curators are knowledgeable about the contents of their collections, we found that many curators are not concerned about artifact accountability. For example, if an artifact cannot be located during an inventory, many curators do not go to great lengths to investigate what happened to that artifact. They simply keep the list of missing artifacts handy and only attempt to find discrepancies when time permits or if they happen to locate one while performing another duty. Management does not stress the importance to immediately investigate and locate missing artifacts. In fact, upper management stated that missing artifacts are not its responsibility; rather, it is the responsibility of the curator and Collections Management. However, this hands-off environment results in the curators not being concerned about artifact accountability. As a result, management should create an environment that presents the importance of artifact accountability, including developing reporting and monitoring mechanisms.

The manual card inventory system needs replaced

Since 1997, the commission has planned to replace the manual card inventory system by computerizing its artifact inventory system. Commission management did admit to our auditors that it considers prevailing technology such as bar code identification and tracking software to be "cutting-edge" technology that would be beneficial in ensuring the accountability and security of the approximately 500,000 non-archeological artifacts, out of the 4.5 million, in the commission's possession. Nevertheless, despite its praise for such bar code technology, the commission has refrained from procuring this type of software, explaining that it lacks the appropriate funding.

In 2000, the commission purchased an electronic database system, known as Cuadra STAR (database). However, as of 2010, ten years later, the database is not complete, is not considered the official inventory system, and is not considered reliable by several curators. For example, one curator indicated that, of the 45,000 artifacts included in the database for his collection, only 200-300 were reliable. For artifact additions (also known as accessions) that are entered into the database, Collections Management prints the information on cards and includes them in the manual card inventory system. As a result of this manual system and the fact that the science collections are not accounted for by Collections Management, the commission does not know how many artifacts it maintains.

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We questioned the curators and management to determine the plan to record all of the artifacts into the database so it can be used as its official inventory records; however, no one had a plan to finish this project. The curators indicated that this project was a low priority task that they would work on if they had spare time. Additionally, Collections Management admitted that it was uncertain as to when this would ever happen, given the significant loss of staff due to budgetary reductions and limited technical expertise of the remaining personnel. Failing to take on this initiative has resulted in the continuation of an antiquated system that does not allow the commission to adequately track artifacts. Examples of the card inventory system:



Collections Management lacks sufficient authority to promote accountability

Organizationally, Collections Management is located within the Curatorial Division of the Bureau of the State Museum (see Appendix A for the commission's organization chart.) During the audit, we noted a lack of cooperation between Collections Management and a number of curators. As a result, this organizational structure or chain of command does not provide Collections Management sufficient authority to enforce inventory protocols. For example, according to interviews, Collections Management is unable to force curators to timely resolve inventory discrepancies in order to complete the inventory work. Additionally, Collections Management is unable to force curators to adequately record the artifacts into inventory. One State Museum curator indicated that he should be responsible for the recording and maintaining of his own artifact collection (i.e., inventory accountability should not be performed by Collections Management.)

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Collections Management should function independent of both bureaus. This would provide Collections Management sufficient authority to direct management within these two bureaus to complete inventory-related procedures timely.

Backlog of more than 5,100 artifacts not recorded in inventory

In order to accurately account for artifact inventory, the commission should record each artifact into inventory at the time it is received. However, once an artifact is received, instead of immediately entering the artifact into inventory, Collections Management waits for the responsible curator to catalog the artifact. This process includes performing research to properly identify the artifact and to determine its historical significance, which can take several hours for one artifact. Curators might not get to catalog these artifacts for weeks, months, or years, which delays entering the artifacts into inventory. However, waiting to enter artifacts into inventory until the cataloging is complete increases the likelihood that something will be stolen before it is ever included into inventory.

In order to minimize this risk, Collections Management uses a backlog spreadsheet to track artifacts that are not yet cataloged. Based on our review of that spreadsheet as of March 15, 2010, there were more than 5,100 artifacts not yet cataloged and entered into inventory records dating back to 1978. However, this number is understated based on two factors: 1) based on our test work, we discovered that there were several artifacts that were not included in inventory and also not included on the backlog spreadsheet; and 2) Collections Management does not generally include artifacts from the science collections on this spreadsheet. In fact, while visiting the Archaeology section, we noted that the curatorial staff was currently cataloging a box of artifacts that had arrived at the commission five years ago. As a result, the number of non-cataloged artifacts is much higher than represented on the database.

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Failure to place monetary values on artifacts

It is management's opinion that all artifacts are priceless and that to estimate monetary value would be unethical, based on the American Association of Museums' Curators' Code of Ethics, 2009. As a result, the commission does not place a dollar value on the potential worth of the artifact. We disagree. The Code of Ethics stipulates that curators must not prepare artifact appraisals. It does not state that the commission should not value artifacts. This non-valuing philosophy does not allow the commission to evaluate the risk of theft and the level of security needed to protect artifacts. Additionally, the lack of value does not allow the commission to prioritize which artifacts should be inventoried on a more frequent basis.

Inadequate oversight of artifacts that are on loan

Periodically, artifacts are loaned to the commission by another organization for purposes of displaying in a Pennsylvania museum. Additionally, the commission loans out artifacts to other museums for purposes of displaying those artifacts in their museums.

Collections Management accounts for loan-in and loan-out artifacts in a loan database. For an artifact that is loaned in or loaned out, an agreement is signed which stipulates the time period of the loan. Additionally, for artifacts that are loaned out, the commission requires the receiving entity to provide proof of insurance. In order to determine whether these loan agreements were current and the loan database up to date, we selected 15 loan-in and 15 loan-out agreements and found that 10 (30 percent) had expired loan agreements. Additionally, of these 30, we found that 12 (40 percent) had loan information that was out dated or incomplete on the loan database. Furthermore, of the 15 loan-out agreements, six (40 percent) had an expired proof of insurance.

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According to management, Collections Management attempts to review the loan database monthly, but, due to limited staffing, only does so when time allows. When Collections Management identifies loans that have expired or will be expiring within a few months, it is required to contact the respective curator to determine if the loan should be renewed for an additional period or ended. However, management stated that repeated requests are sometimes necessary because curators may take months to respond.

Failing to adequately monitor artifact loan agreements and insurance documentation increases the risk that artifacts will not be returned by entities or may make the commission liable for the value of artifacts loaned to the commission by other entities. Additionally, if entities' insurance coverage lapses, the commission may need to pay for repairing or replacing an artifact damaged or destroyed by an entity.

Recommendations: We recommend that the commission:

1. Immediately conduct a complete inventory, in staggered increments if necessary, of all collections at the State Museum and the historic sites to ensure an accurate accountability of all artifacts maintained by the commission;
2. Require Collections Management to conduct physical inventories by using inventory cards to locate the artifacts, on a routine basis, and to complete them timely;
3. Ensure proper artifact accountability and security through the implementation of prevailing technology, such as using bar code identification and tracking software, beginning with the prioritization according to value of the approximately 500,000 non-archeological artifacts in its possession. Until this technology is procured, require Collections Management to immediately reorganize the manual inventory card system to ensure completeness and efficiency;
4. Ensure that Collections Management oversees and maintains official inventory records for all collections, including the science collections;
5. Develop policies and procedures for Collections Management to use for conducting physical inventories;

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6. Provide proactive leadership to ensure that artifact accountability is a priority;
7. Develop and implement a plan to record all of the artifacts into the computerized inventory system to make it the official inventory records;
8. Restructure the organizational chart to ensure that Collections Management functions independently and with sufficient authority;
9. Require Collections Management to timely record accessioned artifacts into the official inventory records and strive to eliminate the backlog;
10. Establish an internal monetary value for artifacts and a risk-based approach for use in protecting the artifacts and for determining how often a physical inventory needs to be conducted; and
11. Ensure that loan-in and loan-out agreements, insurance policies, and loan database information are current.

Commission Response

In its formal response, beginning on page 39, the commission expressed disagreement with five of the eleven recommendations contained in Finding No. 1. Specifically, the commission disagreed with recommendations 1, 2, 3, 8, and 10.

Auditors' Conclusion

Our auditors' conclusions to each of the commission's five disagreements are noted below. In addition, see page 37 for our response to the executive summary to the commission's response to the audit report.

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The commission disagreed with our first recommendation: The commission indicated that the 1,883 items we identified as missing during the audit is “actually exceptionally low and statistically insignificant, less than .04%” of the total collections. We take exception to this statement because, as indicated in the finding, the missing items that we noted were a result of audit sampling and reviewing various commission inventories. We found that the curators could not locate 295 out of 1,473 items sampled, which is an error rate of 20%. In addition, the remaining 1,588 of 1,883 artifacts identified as missing were according to commission records. We did not conduct a 100% inventory; therefore, applying the number of missing items of 1,883 against the entire inventory collection of 4.6 million items is illogical. Furthermore, we find it particularly troubling that the commission is willing to accept any level of missing historical artifacts from its collections.

The commission’s response went on to offer several reasons as to why closing operations to conduct a 100% inventory is not feasible, including being cost prohibitive and counterproductive. As discussed at length with the commission at the exit conference, if the temporary shutdown of operations to conduct a 100% inventory of respective collections is deemed not feasible, then we suggested the commission conduct the inventories in staggered increments by collection to limit the interruption of day to day operations of the museum and historic sites and achieve the same end result. The commission was receptive to this suggestion. As a result, we amended our recommendation as noted. Furthermore, procedures for continued inventory accountability should be part of the commission’s strategic plan in order to demonstrate that it recognizes the importance of accountability and its responsibility as guardian of the collections in the possession of the Commonwealth.

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The commission disagreed with our second recommendation: We state that Collections Management conduct routine and timely physical inventories by using inventory cards to locate artifacts. The commission indicates that the current methods used to conduct inventories are in accordance with professional museum standards and the method we are recommending, although also in accordance with museum standards, is not a practical method due to the large collections held by the commission. We disagree. As explained in the finding, the current method employed by the commission is to conduct an inventory by physically examining the item then tracing it to the card file. This method would never identify if an artifact was missing; it only determines whether a card exists.

The commission indicates that Collections Management is conducting and justifying inventory as routinely as resources will allow. We recognize that Collections Management's resources are limited; however, as noted in our finding, we disagree that the inventories are done routinely or timely.

The commission also indicated that the audit team erroneously reported that Ephrata Cloister has not been inventoried. Management indicated that employees on site conduct inventories periodically and these inventories are considered adequate. The finding indicates that Collections Management has never independently conducted an inventory at Ephrata Cloister. We take exception to the commission acceptances of employees conducting inventories because proper segregation of duties dictates that an independent party should be conducting the inventories, not the site personnel responsible for the collection.

The commission disagreed with the third recommendation: We suggest that the commission should immediately reorganize the manual inventory card system to ensure completeness and efficiency. Management indicates that the card system is organized using professional museum standards and is uncertain how else the card system should be organized. As indicated in the finding, the commission does not organize the manual card inventory system by collection at the State Museum; it organizes the card by the date of the item accession. As a result, the commission is unaware of what makes up a complete collection. Given the extent of missing artifacts identified by this audit, we encourage the commission to organize its card system by collection type.

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In addition, the commission indicates that the records in Collections Management are only an “off-site backup copy for all permanent records.” We take exception to this explanation. Commission management informed our auditors on numerous occasions during the audit that these records represent the independent accountability and master file of the artifacts collections.

The commission disagreed with our eighth recommendation: We state that the commission should restructure the organization to ensure that Collections Management functions more independently and with sufficient authority. At the exit conference, management indicated that controls and segregation of duties do not apply to the museum profession due to its uniqueness. We explained that the commission has a responsibility to ensure that proper management controls are in place and operating effectively. We further explained that the concept of segregation of duties is not different in the operations of the State Museum versus any other Commonwealth program. We reiterated that Collections Management should have some level of autonomy and authority to ensure that the inventory process and artifact records have integrity and independence.

The commission disagreed with the tenth recommendation: We suggest that it establish an internal monetary value for artifacts and a risk-based approach for use in protecting the artifacts and for determining how often a physical inventory needs to be conducted. The commission indicated in its response that it performs this task through an informal process that is not documented. Furthermore, it indicates that the only valid reasons for assigning values to collections are for insurance purposes or capitalization, which is not applicable to the commonwealth. We disagree with this perspective. As indicated in the finding, the AAM Code of ethics does not preclude a museum from valuing artifacts for internal purposes, such as evaluating risk or use in strengthening the inventory process. Given the size of the collections and value that many of the artifacts hold, we consider this recommendation paramount to management’s awareness of risk and safeguarding of the collections.

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***Finding
Two***

The Commission's Inadequate Preservation and Physical Security of Historic Artifacts Exposes the Artifacts to Damage and Potential Theft

As part of accounting for historic artifacts, the Historical and Museum Commission (commission), needs to maintain an environment for artifacts on display and in storage that adequately preserves the physical condition of the artifacts and protects them from theft and vandalism. Artifact preservation involves storing the artifacts in a manner that protects them from deterioration due to environmental conditions, such as weather, humidity, or temperature and from potential damage due to hazardous events, such as leaky pipes, fire, or rodent infestation. An artifact's physical security involves protecting it from vandalism and theft by either the public or museum staff.

Based on interviews and on-site observations at the State Museum of Pennsylvania (State Museum), its storage areas, and two historic sites (Landis Valley Village and Farm Museum, and Railroad Museum of Pennsylvania), as well as documentation provided by the commission, we found the following preservation and physical security deficiencies that should be improved:

Damage and deterioration of artifacts

To ensure that artifacts do not deteriorate over time, the commission needs to store artifacts in appropriate environments. For example, according to the curators, textiles and artifacts made of wood should be kept in areas with a constant humidity level, preferably 50 percent. Failing to properly store artifacts can result in damage from cracking, warping, decomposing, rusting or growing mold.

According to curators, humidity in the State Museum fluctuates greatly. Humidity levels in the summer can exceed 60 percent and in the winter can drop to 10 percent. The following picture shows a wooden sleigh displayed at the State Museum that has developed a large horizontal crack along its side due to low humidity, according to management:

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Furthermore, commission management also stated that one off-site storage area has had bat droppings, another has had ongoing mold growth problems, and a third has no environmental controls.

In addition to buildings with environmental control concerns, we noted at the Railroad Museum that several railroad cars are stored outside, exposed to the elements. Currently, the Railroad Museum does not have the space to store these cars inside. The following pictures illustrate rust and damage. The first picture shows a caboose when it first was displayed by the Pennsylvania Railroad Museum in 1990 and the second picture shows the same caboose in January 2010 after prolonged exposure to the elements:

1990



2010



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Commission management acknowledged that there are environmental control concerns throughout its historic sites and admitted that these concerns are the biggest risk to the artifacts. Although it takes funding to create adequately controlled environments to protect artifacts, it also takes funding to conserve or fix artifacts that have deteriorated or been damaged. According to management, since July 2003, the Governor has not released capital project funding for certain projects, including creating a humidity-controlled environment within the State Museum. Failing to properly store artifacts can lead to extensive conservation costs to correct the deterioration or can lead to irreparable damage resulting in the total loss of the artifact.

Inadequate physical security measures

- Lack of accountability of personnel that have access to artifacts.

With regard to artifacts located in the State Museum or its off-site locations, the commission does not specifically know who has access to the artifacts within these buildings. This not only includes personnel from maintenance and policing agencies, but also includes other Commonwealth employees and contractors. During the audit, we requested a listing of all personnel who have access, but, as of June 2010, the commission has not provided this information. Without a full accountability of personnel with access, the commission cannot properly assess the risk of theft, or investigate artifacts that cannot be located.

- Curators and other commission personnel at the State Museum and off-site locations have inappropriate access to artifacts.

We found that certain curators have access to other curators' collections. For example, the Community and Domestic Life (CDL) curator and the Fine Arts curator both have key access to a common area within the State Museum that contains artifacts from both collections. Additionally, the curator for the Military History collection has key access to the main storage area for the CDL collection. Furthermore, at one of the off-site locations, all curators have access to the oversize storage area which contains large artifacts from many State Museum collections.

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In addition, certain curators, the Head of Collections Management, and other commission personnel have access to hundreds of artifacts that have been placed in several non-public hallways within the State Museum due to storage constraints. Failing to restrict access to artifacts increases the risk of theft and misappropriation of assets by commission personnel.

- Improper access to inventory card records.

We are especially concerned with anyone having physical access to the artifacts and also having access to the artifacts' inventory card records. Our audit identified six commission personnel who have access to both. For example, Collections Management personnel have badge access to the non-public hallways where hundreds of artifacts are stored. This control weakness potentially allows an employee to steal an artifact and destroy/remove the artifact's record, thereby eliminating any evidence that the commission owned the artifact. The commission should immediately correct this control weakness.

- Excessive number of master keys.

Through our interviews, we requested a list of individuals who have access into the Railroad Museum and the Landis Valley Village and Farm Museum. Management at the Railroad Museum verbally stated that there are 16 individuals who have after-hours access, 8 of whom have master keys. This is an excessive number of individuals to have these types of access. After-hour or master key access should be limited to a few individuals that are called upon in case of emergencies, such as responding to the triggering of a security alarm. During our interviews at the Landis Valley Village and Farm Museum, management indicated that a key roster existed, but it was never provided to us for review.

In addition to the increased risks mentioned above, the Fine Arts curator stated that some institutions have stopped lending artifacts to the commission because of physical security concerns.

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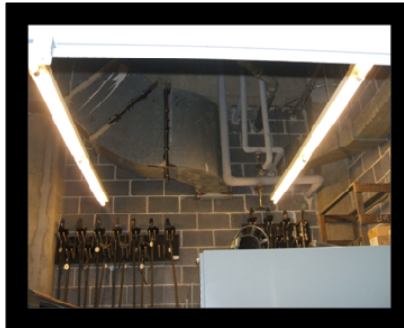
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Inappropriate storage of artifacts

Artifacts should be stored in a manner that protects them from unnecessary risk. The following identifies some examples of concerns:

- Many of the State Museum artifacts are stored in areas that have various utility pipes overhead as shown in the pictures below:



The second picture shows the artifact actually suspended from the overhead pipes. In addition, pictures three and four depict swords and weapons stored along block walls, which is conducive to moisture. According to curators for three of the State Museum collections, water from leaking pipes has damaged several artifacts that needed to be repaired. If artifacts have to be stored under pipes, the commission should take precautionary measures, such as covering the artifacts with plastic sheeting.

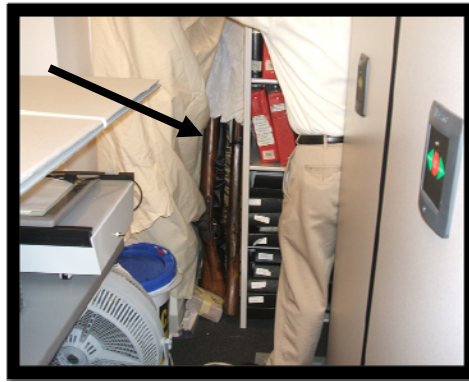
- In one State Museum storage room, several large flags, sealed on glass frames, are stored on the floor leaning against other artifact storage cabinets. In order to access these cabinets, we observed a curator dragging the heavy frames out of the way. The glass of one of the frames had a large crack in it.

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- In the State Museum, hundreds of artifacts have been stored in non-public hallways, including one of its most valuable paintings, “*Pennsylvania Reserves at Plum Run*,” Peter F. Rothermel, c. 1880. Placing artifacts in hallways expose them to unnecessary foot traffic, potential damage due to transporting other artifacts through those hallways, and theft. The following is an example of guns stored in regular office space:



- At the Railroad Museum, thousands of artifacts have been stored in the basement for many years, exposing them to negative environmental conditions as previously discussed.

Failure to safely store artifacts places them at risk of being damaged or destroyed.

Insufficient security plans/manuals

According to management, the commission does not have a policy requiring the State Museum and all historic sites to have a written security plan/manual. In addition, according to management of the Bureau of Historic Sites, neither Landis Valley Village and Farm Museum nor the Railroad Museum has security plans/manuals.

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However, we did note that the Bureau of the State Museum maintained a Security Procedures Manual because it considers this to be a “best” practice. We reviewed this manual and noted that it is dated 2008. Bureau management indicated that this manual should be updated on an annual basis or more frequently to reflect changes in staffing or operations. We also noted that the manual does not address areas including security protocols related to transporting artifacts to and from the museum; non-patron visitors, such as maintenance workers; access to restrictive areas; or who should have master key access. As a result, this needs to be amended as well as brought up to date.

It is important that all locations/sites maintain current security plans/manuals. This will ensure that security-related procedures are performed on a consistent basis and that only appropriate personnel have access to secured areas, including master key access.

Recommendations: We recommend that the commission:

12. Properly store artifacts to reduce deterioration and the risk of damage;
13. Continue to seek the release of capital project funding to improve the environmental controls at the State Museum and other historic sites to protect the artifacts from damage and deterioration;
14. Account for all personnel who have access to artifacts and ensure the information remains current;
15. Prohibit personnel from having access to both the artifacts’ inventory card records and physical access to the artifacts;
16. Ensure that adequate physical security, including access to master keys, exists to protect artifacts from vandalism or theft;
17. Develop a written policy to require all historic sites, including the State Museum, to develop security plans and update them annually. The plans should include a list of personnel with access to specific areas of the site in order to ensure that the access is appropriate and necessary; protocols related to non-patron visitors and transportation of artifacts to and from museums; and who should have master key access; and
18. Review and approve all security plans on an annual basis.

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Commission Response

In its formal response, beginning on page 39, the commission agreed with all recommendations suggested by our auditors.

Auditors' Conclusion

Our finding and recommendations remain as stated.

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***Finding
Three***

The Historical & Museum Commission Must Undertake a More Aggressive Forward-Looking Approach to Improve Operations and Ensure Proper Preservation of Pennsylvania's Past

The condition or state of affairs that currently exists within the Pennsylvania Historical & Museum Commission (commission) hinders its ability to ensure an effective safeguarding and preservation of the many historic treasures in the commission's possession that demonstrate Commonwealth of Pennsylvania's unique past. Interviews with management and a review of the commission's plans support this position. In fact, the mindset of management must change if the commission is to successfully endure the current economic crises besetting Pennsylvania. While successive state budgets have significantly reduced the commission's overall budget, resulting in the discharge of experienced personnel, senior management indicated to our auditors that it remains hopeful that the Governor and the General Assembly will eventually restore funding to adequate levels. Consequently, this anticipatory reliance on the restoration of prior budget cuts further heightens our concerns that the commission will not be able to expedite preservation plans and improve operations sufficiently enough to ensure the proper oversight of its growing collection.

We noted that the commission decided to transfer the operations of 11 historic sites to local organizations, with the option of removing historic artifacts from the properties or allowing them to remain with the properties. In addition, the commission is bringing admission rates of the State Museum of Pennsylvania (State Museum) in line with other museum admissions, charging \$5 for adults and \$4 for children ages 12 and under. Moreover, the State Museum will reduce its hours of operation. However, despite this effort, continuing negative budget projections and significant ongoing deficiencies in museum operations and accountability necessitate a more aggressive forward-looking approach by management, an approach that management must address with the utmost urgency.

To support our assessment that the commission must change its vision and mindset, we give an account of several current conditions within the commission:

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Reduced funding for operations

Over the past several years, the state budget agreed to by the Governor and the General Assembly has continuously reduced the funding available for the commission. As shown in the following table, the reductions in funding have led to reductions in salaried and wage positions at the commission:

	Fiscal Year				
	2006-07	2007-08	2008-09	2009-10	2009-10 Revised*
Total Available Funding (Thousands)	\$58,478	\$51,626	\$45,115	\$28,182	\$27,177
Filled Positions as of:	July 2006	July 2007	July 2008	July 2009	December 2009
Salaried	313	302	290	270	201
Wage	120	117	110	75	27
Total Positions	433	419	400	345	228

*February 2010

Over the past four fiscal years, total available funding has dropped from \$58,478,000 to \$27,177,000 (54 percent), and, as a result, the number of total positions has been reduced from 433 to 228 (47 percent). Therefore, operational challenges will continue for the commission in the immediate future. As a result, the commission must establish priorities and undertake a more forward-looking approach to maintain effective operations.

Increased volume of artifacts

With its current limited resources, Collections Management and other staff within the Bureau of the State Museum and the Bureau of Historic Sites and Museum have not been able to properly account for the ever-increasing number of historic artifacts that the commission has in its possession (see Finding One). Based on acquisition information provided by the commission, the following table shows the number of artifacts accepted into the commission's custody (accessioned) by year for the State Museum and historic sites:

Number of Artifacts Accessioned by Fiscal Year					
Institution	2006-07	2007-08	2008-09	2009-10*	Total
State Museum	41,093	63,478	436,595	102,172	643,338
Historic Sites	831	1,070	1,811	469	4,181
Total Acquisitions	41,924	64,548	438,406	102,641	647,519

* Through April 2010

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Of the 647,519 artifacts accessioned in the past four years, 643,338 (99.4 percent) were accessioned into the State Museum collections. Based on Collections Management estimation that it currently has 4,584,764 artifacts, the 647,519 increase in the number of artifacts represents a 16 percent increase in the total number of artifacts the commission holds over the past four years. Commission management stated that it has not considered limiting the numbers of artifacts it accessions into its collections. However, the commission should consider prioritizing and limiting the number of artifacts accessioned to various collections.

Capital project funding not released

In addition to reduced funding and an increased volume of artifacts, the commission has had to weather other funding restrictions. Since July 2003, the Governor's administration has not released capital project funding for planned projects that had not yet begun construction. This has cancelled or delayed not only exhibition projects, but also the upgrading of life safety systems, such as fire suppression and security detection systems, which protect the museum's visitors and staff, and also protect the artifacts from damage and theft. Restorations and renovations include new environmental control systems to control air temperature and humidity levels have also been shelved due to lack of funding. Without effective environment control systems, artifacts deteriorate more rapidly, which may destroy the artifact or require extensive funding to restore or repair the artifact (see Finding Two).

Anticipated retirement of critical personnel

Finally, in the near future, the commission will be losing some of its intellectual control as several curators have announced their intentions to retire. Intellectual control relates to the knowledge or familiarity one has with respect to an artifact collection(s). Based on interviews with the curators, at least three curators, including the Head Curator for the State Museum, are thinking about retiring within the next twelve months. According to management, in these instances, there is no one else working in these areas that have knowledge of these collections. This expected intellectual drain will be costly to the commission if steps are not taken to capture the curators' knowledge of the collections before they retire.

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Finding No. 3

Need for Proactive Leadership

Due to the concerns mentioned in this finding, the commission is, and will continue to be, challenged to preserve Pennsylvania heritage in the years to come. Commission management must invoke proactive leadership skills to plan for the future through creativeness, innovative thinking, changing the status quo, and doing more with less.

The commission cannot hope that the new gubernatorial administration, which will take office in January 2011, will provide the commission additional funding to make all of these concerns go away. Therefore, the commission may have to take a more advanced approach to procuring needed funds by creating a position of Director of Development within the commission to solicit financial grant opportunities to help sustain Pennsylvania's historical heritage and alleviate many of its financial concerns.

These leadership concerns will not diminish without the commission assessing itself, making hard decisions, and showing the administration how well it can achieve its mission by doing more with less.

Recommendations: We recommend that the commission take a proactive approach to dealing with the reality that reduced funding and staffing will continue and to assess and resolve how artifact accountability and preservation can be properly administered. Areas of interest that the commission should consider include, but are not limited to, the following:

19. Reduce the number of artifacts maintained by the commission through already existing channels and procedures;
20. Ascertain how the commission can best establish an operational balance between its actual capabilities and its current resources in order to properly account for and preserve artifacts;
21. Develop and maintain an organization that can properly and efficiently account for all artifacts, including timely entering the artifact into inventory and conducting and completing physical inventories routinely;

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22. Develop an effective plan on how to preserve the artifacts in its possession. If an artifact is too expensive to preserve or restore, consider not accepting it or transfer/sell it to an organization that has the means to properly preserve it;
23. Determine how to preserve intellectual control over collections as curators retire;
24. Develop ideas to increase revenue or monetary donations, including creating the position of Director of Development within the commission and begin an immediate search to fill the aforementioned position to ensure that the commission is able to take full advantage of financial grant opportunities and the pursuit of other fundraising avenues that could help sustain Pennsylvania's historical heritage; and
25. To ensure proper accountability and security and to determine the number of new artifacts to be added to the collections, the commission should first address and rectify the deficiencies noted in this report.

Commission Response

In its formal response, beginning on page 39, the commission agreed with all recommendations suggested by our auditors.

Auditors' Conclusion

Our finding and recommendations remain as stated.

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***Auditors’
Response to
Historical &
Museum
Commission’s
Executive
Summary***

What follows on page 39 is the Pennsylvania Historical and Museum Commission’s verbatim response, which includes an executive summary, to our 3 findings and 25 recommendations. We thank the commission for its cooperation during the audit and are pleased with its concurrence with the majority of our recommendations. Commission management has stated in its response that, of the 25 recommendations, it disagrees with five recommendations. Specifically, management expressed disagreement with recommendations 1, 2, 3, 8, and 10, which are contained in Finding No. 1. In addition, the commission, in its Executive Summary, felt it necessary to express its dissatisfaction with our overall conclusions and question the accuracy of certain findings. Therefore, our auditors have prepared the following rejoinder to the commission’s Executive Summary:

It is essential that we bring clarity to the dissenting response contained in the Executive Summary and not allow the commission’s comments to obscure the intent of our audit by suggesting that the burden of the commission’s present predicament is the result of others’ actions.

The commission indicates in its Executive Summary that the problems identified in the report are a direct result of “previous collections management methods, practices and policies (including, by today’s standards, poor record keeping and inadequately environmentally controlled collections areas) over which the present staff of museum professionals have had no control.” Nevertheless, the weaknesses identified by our auditors were present under the tenure of the current management and, therefore, not rectified. While we are mindful that methods, practices, and policies evolve over time, especially with the advancement of technology, it is still incumbent upon the existing management to institute appropriate corrective measures and eliminate identified deficiencies, as opposed to allowing subsequent administrations to contest with longstanding problems that potentially jeopardize the preservation of invaluable collections.

Additionally, with regard to the missing 1,883 artifacts, we find management’s cavalier dismissal of this finding to be disconcerting. While the commission might consider 1,883 missing artifacts to be “exceptionally low and statistically insignificant,” such disregard for these missing items contradicts the assertion of the commission that it takes its “responsibility for the care and interpretation of the roughly 4.6 million artifacts held by us

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Auditors' Response to Historical & Museum Commission's Executive Summary

in common trust, on behalf of the citizens of the Commonwealth, very seriously.” Moreover, as expressed in our finding, it demonstrates an obvious inability on the part of the commission to account for Commonwealth property. We disagree with the commission that this type of lapse stems from the “the evaporation of resources and personnel, or competing priorities.” In fact, the commission has no idea when most of these artifacts went missing; therefore, items may have potentially disappeared during a period when the agency received significant funding and it possessed an adequate personnel complement.

Finally, the commission attempts to cast a blanket of uncertainty over our audit by referencing its recent accreditation by the American Association of Museums (AAM). We contacted the team leader of the AAM Visiting Committee that conducted the accreditation peer review. The leader of the peer review confirmed for our auditors that the AAM’s accreditation peer review was not a performance audit, thus it did not meet government auditing standards. In addition, the peer review included only a two-day site visit, consisting primarily of meetings with commission management. Moreover, we affirmed that the peer review did not perform any actual test work or validation of the accuracy of the card catalogue system, internal control, the existence of artifacts, the inventory process itself, the security of collections storage areas, or the method to assess risk areas of the collections. Therefore, based on our audit and related test procedures, we stand by our findings as stated in the report.

Note to reader: On October 6, 2010, Auditor General Jack Wagner and representatives from the Department of the Auditor General including, Thomas E. Marks, Deputy Auditor General for Audits, Steve Halvonik, Director, Office of Communications, Randall R. Marchi, Director, Bureau of Departmental Audits, Scott A. Kennedy, Audit Manager, Bureau of Departmental Audits, and Ivan Anderson, Communication Specialist, conducted a final walk-through at the State Museum with commission personnel Beth Hager, Acting Chief of Education and Outreach, Mary Jane Miller, Head of Collections Management, and Curtis Miner, Ph.D., Senior Curator for History. Based on comments made by them during the walk-through, we subsequently made minor modifications to our report. Consequently, we made corresponding modifications to the response of the commission in instances where it quoted our recommendations. These minor changes in no way altered the intent of our findings or the commission’s response.



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EXECUTIVE DIRECTOR

August 12, 2010

Scott A. Kennedy, CPA, CISA, CGFM
Audit Manager
Department of the Auditor General
Bureau of Department Audits
225-D Finance Building
Harrisburg, PA 17120-0018

Dear Mr. Kennedy:

Attached is a copy of PHMC response to audit findings and recommendations. I have also emailed a copy to you in anticipation of our exit conference scheduled for August 13, 2010 at 2pm.

Sincerely,



Barbara Franco
Executive Director

Response of PHMC to Audit Findings and Recommendations

Executive Offices, PHMC

Barbara Franco, Executive Director

8/12/2010

EXECUTIVE SUMMARY

Stewardship of collections is an integral part of the mission of the PHMC, and we take our responsibility for the care and interpretation of the roughly 4.6 million artifacts held by us in common trust, on behalf of the citizens of the Commonwealth, very seriously. Over the past 12 months, the professional and dedicated staff of the PHMC worked closely with your audit team and spent considerable time helping them understand our mission and how museums manage their collections, even as we have labored under unprecedented cutbacks in resources and staffing which directly imperil our ability to perform our mission.

The draft report makes some valid observations regarding past and present collections management practices at The State Museum of Pennsylvania in Harrisburg and the Bureau of Historic Sites and Museum's field sites included in the audit. But we have several very strong reservations and concerns about the report's findings and recommendations which do not adequately describe current conditions, provide sufficient context, or reference museum industry standards and best practices:

- The report does not take into account previous collections management methods, practices and policies (including, by today's standards, poor record keeping and inadequately environmentally controlled collections areas) over which the present staff of museum professionals have had no control. The audit team was briefed at length about how collections management practices, including standards for care, control and record keeping, have evolved over the past 100 years. Many problems identified in the report, from sparse catalog descriptions to erroneous location information to lack of loan paperwork, **are the direct result** of such previous practices. As a consequence, the report conflates long-standing problems and circumstances resulting from past practices, and present deficiencies which are the result of inadequate funding and staffing.
- The report consistently fails to place its findings within the broader context of industry standards. Through The State Museum and its field sites, the PHMC presently cares for 4.6 million objects, representing a range of materials collected incrementally over a century of institutional operation. The Commission is also responsible for the maintenance and preservation of 476 buildings, many of historical significance on both state and national levels. The PHMC's museums and historic sites also engage more than 1.3 million visitors annually, providing interpretive programs and demonstrations on a daily basis. Given the breadth and depth of these collections, and the various circumstances and standards under which they have been accounted and cared for, the

reported number of missing artifacts, 1,883, is actually exceptionally low and statistically insignificant: Less than .04%. Periodic audits of other collecting institutions, including much more generously funded federal entities such as the National Park Service, have revealed considerably more significant gaps in accountability.ⁱ According to a peer review recently conducted by the American Association for Museums, The State Museum exceeds standards for collections management. The PHMC will continue to strive for full accountability.

- Though the report recognizes the importance of resources, it consistently discounts and underplays the degree to which the unprecedented curtailment of state funding and staffing have impacted the PHMC's ability to implement various collections management controls, from computerization of collections records to the routine and 'proper' conduct of physical inventories. The report implies, in several instances, that museum staff have simply "not taken the time" to conduct inventories (pg. 5) or are "not concerned" with artifact accountability. Nothing could be further from the truth, as the Commission's dedicated and professional staff have continually made such efforts, only to be stymied by the evaporation of resources and personnel, or competing priorities.
- Although this report claims to offer a "performance audit," it offers no suggestions as to how the PHMC might balance stewardship and collections management priorities with other mission-critical functions. Stewardship of collections is important and imperative, but it is part of a larger institutional mission set forth by state law/charter to *collect, preserve and interpret* Pennsylvania's past for all citizens of the Commonwealth.

While some of the observations contained in the report are accurate, many of the explanations are erroneous since they do not factor in context: e.g., problems derived from previous practices; industry standards; severe contraction of resources and staff; and competing priorities. There is most certainly room for improvement, but the report misstates the scope and nature of the problem which the audit team observed and, in many cases, misidentifies the solutions.

BACKGROUND

The Pennsylvania Historical and Museum Commission (PHMC) is the official history agency of the Commonwealth of Pennsylvania. Created in 1945, it is responsible for the collection, conservation, and interpretation of Pennsylvania's historic heritage, which is managed through the Pennsylvania State Archives, the Bureau of the State Museum of Pennsylvania, the Bureau of Historic Sites and Museums, the Bureau for Historic Preservation, and the Bureau of Management Services. The PHMC was created by Act No. 446, approved June 6, 1945, amending the Administrative Code. The legislation that describes the powers and duties of the Commission is Title 37, Pennsylvania Consolidated Statutes, commonly referred to as the "Pennsylvania History Code." Parts of the mission and vision statements include: "to preserve the Commonwealth's memory as a teacher and champion of its heritage for citizens of Pennsylvania" and "enrich people's lives by helping them to understand Pennsylvania's past, to appreciate the present, and to embrace the future."

According to figures provided by PHMC personnel, the historic collection inventory consists of approximately 4.6 million objects. These objects are held at twenty-four PHMC administered and managed museums (including the State Museum) or historic sites and twelve PHMC administered but privately managed historic properties (placed properties). The PHMC's stewardship of these collections entails the highest public trust and the presumption of permanence, care, documentation and accessibility.

Management and care of the PHMC historic collection inventory is a joint function of curatorial and collections management staff. The Collections Management office, a central office for all PHMC collections, is responsible for the following files and records: accession ledger, accession files, donor files, catalog cards, loan agreements, loan files, inventory files, insurance files and deaccession files. The curatorial staff is responsible for collecting, cataloging and maintaining physical and intellectual control of the collections in addition to exhibition and public programming aspects of the operation.

Definitions:

American Association of Museums (AAM) is an organization, established in 1906 to represent museums and the various professional and non-paid staff who steward the nations' collections. They set industry standards and best practices, gathering and sharing information with the entire museum community.

Museum Accreditation AAM Accreditation is a widely recognized seal of approval that brings national recognition to a museum for its commitment to excellence, accountability, high professional standards, and continued institutional improvement.

For almost forty years the Accreditation Program has served as the field's primary vehicle for quality assurance, self-regulation, and public accountability. Developed and sustained by museum professionals, the Program reflects, reinforces, and promotes best practices, institutional ethics, and the highest standards of museum operations.

A **museum** is a legally organized nonprofit institution or part of a nonprofit organization or government entity, educational in nature, with an approved mission statement, that uses and interprets objects and/or a site for the public presentation of regularly scheduled programs and exhibits, that is open to the public at least 1,000 hours a year, with a formal program of documentation, care and use of collections and/or objects with at least 80% of the permanent collection accessioned.ⁱⁱ

A **collection** refers to a thematically organized group of objects, artifacts or specimens.

An **accession** is a donation, gift or purchase of object(s) added to the historic collection and assigned a binomial number linking it back to accession and donor records.

A **catalog** record is a written description of a single object completed after it is accessioned and assigned a trinomial number based on the accession number which links it back to accession and donor records.

An **inventory** is a list of objects stored in a specific location at a specific point in time.

A **justification** is the process of comparing the inventory to the catalog, accession and loan records to account for that portion of the collection inventoried. The end product is a written document outlining the objects located, the objects with cataloging/numbering problems, the objects that are on loan, and the objects not presently located. This justification is a working document for the curatorial staff to use to reconcile the collection problems and to create task lists of items not cited in the location noted in the record.

A **deaccession** is the removal of an object from the historic collection through transfer, exchange, sale or destruction.

Response to Recommendations

Finding No. 1: The Commission's Lax Oversight Promotes an Environment that is Conducive to Theft and Potential Fraud, Which Has Led to More Than 1,800 Missing Historic Treasures

The report offers no evidence to support the conclusion that “lax oversight” has been responsible for artifacts identified as missing. Rather, we contend that this finding is the result of several factors which the report inscrutably elides, including the cumulative impact of human error from over 100 years of collections stewardship; changing museum registration and accounting standards; and insufficient staffing and resources. The PHMC does not “lack an approach to achieve accountability,” as the report contends. Though the agency has insufficient resources to implement all controls as often and as thoroughly as would be permitted in a fully staffed and fully funded museum system, it is striving to achieve accountability within its capacity and has systems, policies and plans in place that are consistent with and exceed museum standards, as established by accrediting bodies such as the American Association of Museums.

- 1. Immediately conduct a complete inventory, [in staggered increments if necessary], of all collections at the State Museum and the historic sites [to] ensure an accurate accountability of all artifacts maintained by the Commission;**

DISAGREE

According to the report's sub finding, 1,883 artifacts could not be located and are considered missing. Assuming this conclusion is in fact accurate (see below), the number of artifacts reported as missing by the audit team is statistically insignificant relative to the volume of artifacts which the PHMC presently has in its collections (4.6 million artifacts). A mere .04% of the collections are presumed missing, according to the numbers supplied by the audit.

Second, as was explained to the audit team, the fact that an artifact cannot be presently located does not conclusively demonstrate that a given artifact is not in the collection. While working with inventory justifications in various collections over the past dozen years, we have found that many objects thought to be missing in an inventory were actually re-cataloged with new numbers. This circumstance, common to all museums of our age, creates a false accounting of collections. Rectifying this circumstance is painstaking and slow, but we have been making progress.

Third, given the problem identified, the report's suggestion to temporarily close public access to the operations in order to conduct a complete inventory would be cost prohibitive and ultimately counter-productive. Curatorial and registration staff work daily on various aspects of collections management, from entering and updating records based on new inventories to comparing century old collection records to new cataloging to determine if a recently cataloged object is really an original object with an old number. Each moment spent on these tasks improves our ability to account for a collection that has its roots in collections formed soon after the Civil War.

While updated and accurate inventories are part of any sound risk management plan, closing public access to the operations in order to conduct a complete inventory of all collections at the State Museum and the historic sites is not a practical solution to the problem. If an inventory is conducted, it must be fully executed, including justification and reconciliation. Bargaining unit agreements prohibit anyone outside the curatorial/registration classifications from working on the inventory. Even if the twenty-two available and trained staff members were to stop all other work to conduct and justify the inventory, it would take nearly 23 years at the cost of \$50 million to complete.

To illustrate the complexity and length of time needed to do a full and complete audit, Collections Management provided the audit team with a copy of a job announcement from Princeton University Art Museum, advertising two full time employment positions at the Art Museum to assist existing staff with a full inventory and imaging of the permanent collection of 72,000 objects. The length of the project was estimated to take 3-4 years.³ This is consistent with PHMC inventory projects and was used as the basis for the figures cited in the paragraph above.

Using the entire curatorial staff to conduct the inventory would mean no other curatorial work or public access to the collection would be possible during that time. Research requests could not be granted, inquiries for information could not be fulfilled, staff would not be able to conduct public programs, exhibitions would cease, deaccessioning of collections would cease, all loan requests from other educational institutions would be denied, revenue from grants would be lost, and preservation of the Commonwealth's significant heritage would stop.

Closing sites and museums to conduct the inventory would mean a loss of admissions and museum store revenue, lost program sponsorships, and the failure to meet the contractual requirements between the PHMC and the 22 friends groups and their members. The PHMC would be failing to carry out the other significant parts of its mission should the PHMC shut down its facilities. Closing sites to conduct a collections inventory is not an option as far as PHMC management is concerned.

2. Require Collections Management to conduct physical inventories by using inventory cards to locate the artifacts, on a routine basis, and to complete them timely;

DISAGREE

Following professional museum registration standards for conducting collection inventories, artifact inventories can be completed in two ways: (1) by taking the catalog cards to the storage room/exhibit and updating the location. This methodology is primarily used in small collections and art museums; and (2) by creating a written inventory of everything in the storage room/exhibit and comparing it to the catalog records. This methodology is usually recommended for larger collections where the cards and the objects are not within close proximity to one another or the inventory staff does not have ready access to the collections at all times.⁴

Collections Management has utilized both inventory methods within the past 15 years and found the latter to be more practical, resulting in fewer inventory errors. This methodology creates a written document of exactly what was found within the room at that time of inventory. An inventory created in this manner, requires less time overall and fewer equipment needs in crowded storage/exhibit spaces. This inventory data can then be sorted and used in a number of ways to report, record, compare and contrast collection information. After an inventory has been reconciled, it is then formatted for conversion to the collections database, serving a myriad of accounting purposes along the way.

Collections Management's goals for each fiscal year include inventorying and justifying portions of the PHMC's collection. The office has routinely participated in at least two inventories each year in addition to the rest of their workload. In 2009-2010 office staff has participated in thirteen collection inventories. These inventories, created in Excel spreadsheets, have led to greater collections access, assisting staff in the resolution of cataloging problems that are more than a half-century old. As acknowledged by leading registrars and collections managers, "The progression of such registration procedures has created many of the collection control problems museums now face."⁵ We believe Collections Management is conducting and justifying inventories as routinely as resources will allow.

The audit team was erroneous in reporting that Ephrata Cloister has not been inventoried. It is inventoried annually by site curatorial staff members in the manner suggested above by the audit team. Because the collection is small and somewhat static, Ephrata Cloister curatorial staff members work with Collections Management on collection questions as needed. This relationship allows Collections Management to focus on inventories of larger sites with little or no curatorial staff, thereby making best uses of limited staff resources. This relationship was reported to the audit team during their investigations.

Lastly, Collections Management should not be identified as the sole entity conducting the inventory for security reasons outlined in the audit findings and for identification purposes. The few staff of Collections Management cannot possibly also be familiar with the names of all the artifacts and specimens of all the diverse collection the PHMC. Inventories must be scheduled and completed in conjunction with the curator assigned to the collection.

3. **[Ensure proper artifact accountability through the implementation of prevailing technology, such as using bar code identification and tracking software, beginning with the prioritization according to value of the approximately 500,000 non-archeological artifacts in its possession. Until this technology is procured], require Collections Management to immediately reorganize the manual inventory card system to ensure completeness and efficiency;**

DISAGREE

The catalog cards are already organized using professional museum registration methods.⁶ The catalog cards are more than an inventory system as described in the audit report; they are the written documentation of historic artifacts that link the objects back to their original donor, subsequent history of use, how the PHMC acquired them, the size of the objects and of course, where and when it was last inventoried. Each of the 23 sites and 16 placed properties have catalog cards segregated by site name and sorted in catalog number order within those areas. The catalog cards for The State Museum are also sorted by catalog number order from 1905 to present.

It is not clear from the recommendation how else the system should be organized. Based on conversations with the audit team, they seemed concerned that the catalog cards for seven different sections of The State Museum were interfiled in catalog number order, rather than split apart into seven sections. However, the catalog cards on file in Collections Management are duplicate copies of cards maintained within each of the seven sections and the 23 Sites. For security purposes, Collections Management acts as an off-site back up copy for all permanent records. To reorganize the catalog cards is not a practical suggestion. A much higher priority is to devote any available time and resources to get the information into the collections computer database where searches can be conducted using cross referencing by keywords rather than by sub-sections.

4. **Ensure that Collections Management oversee and maintain official inventory records for all collections, including the science collections;**

AGREE

Management will review and work with appropriate staff members on how to best implement this suggestion.

5. **Develop policies and procedures for Collections Management to use for conducting physical inventories;**

AGREE

These procedures are already included in the planned revision of the Collections Management Policy, Procedure and Guidelines. Drafts of procedures developed for two prior inventories were provided to the audit team as evidence of this policy developed.

6. Provide proactive leadership to ensure that artifact accountability is a priority;

AGREE

Management will review how best to implement this suggestion. The division of labor in large museums requires artifact management to be delegated to professional staff with training and experience in physical stewardship and intellectual control of collections, namely, curators and collections management staff. It would be misleading to conclude from this work flow structure that upper management is not providing proactive leadership regarding artifact accountability. A distinction needs to be made between what the report attributes to a generalized “lack of concern” and what we know to be mitigating circumstances that make artifact accountability challenging. These have been outlined before, but include: errors made by previous generations and deficiencies of past practices; competing priorities; and insufficient resources. Having said that, management has stressed the importance of artifact accountability, as evidenced by resources which have been allocated to the task and policies and procedures developed.

7. Develop and implement a plan to record all of the artifacts into the computerized inventory system to make it the official inventory records;

AGREE.

Several site/sections developed workflow processes to enter catalog information into the database as they update inventory level records. Those records completely entered into the database are marked on the catalog card with a stamp. For most of the collection, inventory level information is converted to the database following justification and reconciliation.

A 1998 written proposal was provided to the audit team illustrating a five year plan to convert all manual records into a computerized central database at the cost of \$3,353,148. If implemented today, the cost to convert the entire manual record system would be \$4,488,240. As an agency of the Commonwealth, living within our budgeted allotment, we will continue to pursue complete computerization of collection information using current resources.

8. Restructure the organization chart to ensure that Collections Management functions independently and with sufficient authority;

DISAGREE

This finding appears to come from the auditors’ experiences with control and separation of duties related to standard GAAP principles relating to revenue and cash collections. However, control and security for collections of historic objects is a completely different operation and has distinctly different parameters.

The PHMC collection is a single entity managed by a team of curators, registrars and assistants taking care of it and preserving it for the benefit of generations of Pennsylvanians. The Collections Management staff members are part of that team working closely in relationship with the curatorial staff. Independence and authority of Collections Management staff will be considered in overall reorganization of State Museum necessitated by recent position losses. The State Museum recently underwent an extensive study by the Office of Administration. The results of that study will be used in reorganization request.

9. Require Collections Management to timely record accessioned artifacts into the official inventory records and strive to eliminate the backlog;

AGREE

This suggestion confuses the terms *accessioning* and *cataloging*; please see definitions provided on page 3. Collections Management *does* timely record accessioned artifacts into the official records. Collections are proposed by the curator, approved by the Collections Committee/ Executive Director and accessioned into the permanent collection by Collections Management. Curators are reminded on a regular basis to propose new donations so that donors are recognized in a timely fashion and their donations are properly accessioned.

Once collections are accessioned, Collections Management enters them into a tickler file known as the “catalog backlog,” used as a follow-up tool until the information for the catalog record is submitted back to Collections Management. Once an object is fully cataloged it is removed from the “catalog backlog”. This tickler system was set up after the 1995 audit that recommended we track un-cataloged collections and keep a better count of how many objects are in the collection. The “catalog backlog” documents were provided to the audit team for review.

The catalog backlog works well for creating curatorial goals/objectives, as a finding aid for collections in process and as a way for Collections Management to track the number catalog records expected to arrive back in its office. A backlog of cataloging is part of every curatorial work plan.

AAM standards are set for all museums to have 80% of the collection accessioned and an appropriate and reasonable percentage of the permanent collection cataloged, inventoried and visually documented.⁷

Based on findings in the audit, the estimation of 5,100 un-cataloged objects within a collection of 4.6 million objects indicates the PHMC is well within the industry standard, with 99% cataloged.

10. Establish an internal monetary value for artifacts and a risk-based approach for use in protecting the artifacts and for determining how often a physical inventory needs to be conducted; and

DISAGREE

The PHMC staff already tracks the most historically significant pieces within the collection, those items with a higher risk value as well as those most vulnerable to environmental changes. Curatorial staff has identified items with the greatest intrinsic and historical value and takes measures to protect those items in the appropriate manner. This list is not published, even internally, for security purposes, however information was provided to the audit team at their request. The updated PHMC Collections Policies, Procedures and Guidelines will recommend that significant pieces are inventoried more frequently to ensure proper accountability.

The PHMC does not assign monetary values to its collections as a matter of policy. There are two reasons to assign a monetary value to collections: insurance purposes or capitalization. PHMC collections are self-insured by the state and do not require individual appraisals except when they are loaned out and covered under a commercial insurance policy. PHMC does not capitalize its collections as assets. The adoption of FASB 116/GASB 34 accounting standards, recommending all museums set monetary values for their collections, was successfully challenged by the professional museum community, which argued that the standards conflicted with collection stewardship principles. The cost of maintaining current appraisals for all artifacts as a way of determining value to the collection would be prohibitive and unnecessary since monetary values fluctuate according to market demand rather than providing a reliable indicator of long term historical value.⁸

11. Ensure that loan-in and loan-out agreements, insurance policies, and loan database information are current.

AGREE

Collections Management currently strives to accomplish this, in conjunction with curatorial staff, using a combination of a loan database and tickler files to remind various parties of their responsibilities. This is part of Collections Managements job as a member of the team caring for the collections, helping the curatorial staff keep up with the loan of the objects under its care and custody.

* * *

Finding No. 2: The Commission's Inadequate Preservation and Physical Security of Historic Artifacts Exposes the Artifacts to Damage and Potential Theft

The PHMC is constantly striving to improve collections care and storage as availability of resources allows. As with other aspects of collections management practices, the PHMC has inherited collections storage spaces that were developed according to standards which have since changed. In 1965, for instance, when the State Museum building was constructed, the science of collections storage did not recognize or emphasize the same levels and standards of environmental and security controls that museum professionals recognize and strive for today. The audit report combines environment and security, which are two separate issues.

12. Properly store artifacts to reduce deterioration and the risk of damage;

AGREE

When funding is available, curatorial staff upgrade storage equipment to more efficiently, safely and securely re-house the PHMC's permanent collection. In 2000 three curatorial collections were moved off the 4th floor of the State Museum building, into the Keystone Building and new high density storage units. This move allowed remaining collections at the State Museum to move into recently vacated storage areas, thus easing artifact overcrowding and permitting upgrades to storage areas with new cabinets, racks and shelving.

Major capital projects at Landis Valley Museum, Old Economy Village, Pennsylvania Military Museum, Pennsbury Manor, Somerset Historical Center, Fort Pitt, Erie Maritime Museum and the Anthracite Heritage Museum have all provided opportunities for additional and improved storage facilities that eased overcrowded areas, provided state-of-the-art storage environments and upgraded exhibition areas.

Capital funds have been released for site collection improvement projects within the audit period including those at Landis Valley Museum, Anthracite Heritage Museum, Military Museum, Pennsbury Manor and Ephrata Cloister. These projects were initiated to improve storage areas and environmental conditions. New and renovated storage areas throughout the system include state-of-the art environmental controls and high tech monitoring systems. Planned projects underway include capital improvements at Drake Well Museum, Railroad Museum of Pennsylvania, PA Lumber Museum and Washington Crossing Historic Park. When funding is available, Bureau of Historic Sites and Museums also purchased acid-free supplies for numerous sites for properly housing collections.

13. Continue to seek the release of capital project funding to improve the environmental controls at the State Museum and other historic sites to protect the artifacts from damage and deterioration;

AGREE

For the past ten years, the highest priority of the PHMC has been the release of authorized capital funds to continue renovations of the State Museum. The PHMC, however, does not control the release of authorized capital projects and other capital project funds have been released in spite of our priorities. The revitalization of the Friends of the State Museum and the Pennsylvania Heritage Society may provide some leverage for release of these critical monies. The State Museum and BHSM apply for federal and private grants for upgrading storage systems, supplementing state funds. Landis Valley Village and Farm Museum recently applied to NEH to upgrade its environmental control systems in several collections areas and the Railroad Museum applied for an AR&RA grant requesting funds to install a ground loop geothermal system in a building where collections are stored.

14. Account for all personnel who have access to artifacts and ensure the information remains current:

AGREE

For collections stored in the fourth floor of the State Museum, management already maintains a list of personnel who have access to the floor and section collection areas; this list is updated regularly. For collections stored in the joint-tenant Keystone Building, the PHMC is unable to exercise full control over state government personnel who require access to these areas for routine building maintenance and disaster response. Our agency has repeatedly sought to monitor which non-PHMC staff has access to these areas, and, we have had, up until recently, only limited success having such personnel comply with clearly noted sign-in procedures. We now have a list of all personnel with access to collections areas and State Museum staff is currently working with DGS and Capitol Police to reduce and track the number of personnel who have access to these areas through the existing card reader access system.

15. Prohibit personnel from having access to both the artifacts' inventory card records and physical access to the artifacts;

AGREE

The PHMC already has safeguards in place to reduce access to the permanent collection records. Curatorial personnel have access to their assigned collection and a copy of the collections/catalog records for those collections but not others. The Collections Management office, a secure off-site location from the collections, maintains a duplicate, safety copy of the catalog records for each collection. The electronic record in the collections database can only be edited by the associated curator of that collection and cannot be deleted by anyone outside Collections Management. Lastly, the electronic databases and inventory files are backed up regularly by the IT staff.

Access to the Collections Management office is secured by card reader access. PHMC entry is restricted to Collections Management personnel, Curatorial Division Chiefs and the State Museum Director. All staff is welcome to use the records on file under supervision of Collections Management personnel. They may make copies of any information on file but may not remove any original records.

Collections Management personnel do not have access to any spaces where collections are stored. The example cited in the finding that Collections Management has access to collections temporarily stored in the hallway on the fourth floor has been rectified.

16. Ensure that adequate physical security, including access to master keys, exists to protect artifacts from vandalism or theft;

AGREE

The State Museum is working to fortify security throughout its collections areas. Currently, the museum is working to upgrade security in its fourth floor storage areas by limiting both key and card access to curatorial personnel and by eliminating non-collections storage work areas so that the entire floor may be dedicated to secure collections storage. Converting the fourth floor to this single function will maximize space for collections storage; reduce workplace redundancies; and fortify security by restricting access to four senior curators. Having said that, the need to maximize limited storage space and consolidate environmental controls requires some storage spaces to be commonly shared by curators, both in the State Museum and Keystone buildings. It is simply not feasible to duplicate oversized object storage spaces for each collection. State Museum management will continue to strive to balance storage needs with security needs, and upgrade both as resources allow.

- 17. Develop a written policy to require all historic sites, including the State Museum, to develop security plans and update them annually. The plans should include a list of personnel with access to specific areas of the site in order to ensure that access is appropriate and necessary; protocols related to non-patron visitors and transportation of artifacts to and from museums; and who should have master key access;**

AGREE

The State Museum has a security plan as part of its disaster plan and will review and update document. The Bureau of Historic Sites and Museums will integrate security plans into their disaster plans for each location so that as the disaster plans are reviewed annually, the security plan will be also. BHSM has a draft of a key, code and security system policy which will be finalized and implemented this fall. State Museum management and curatorial staff are currently working to formalize security protocols in fourth floor and Keystone building storage areas and other storage places which involve shared spaces. The goal will be to balance access needs for monitor and maintaining environmental conditions with restrictions needed to ensure security. Since each storage area (fourth floor State Museum; oversize storage, Keystone) has its own particular needs and circumstances, these protocols will be customized by storage area and include how and under what circumstances non-curatorial staff may access the floor.

- 18. Review and approve all security plans on an annual basis;**

AGREE

This will be tied to the annual review of the disaster plan, as noted above.

* * *

Finding No. 3: *The Historical & Museum Commission Must Undertake a More Aggressive Forward-Looking Approach to Improve Operations and Ensure Proper Preservation of Pennsylvania's Past*

- 19. Reduce the number of artifacts maintained by the commission through [already existing channels and procedures];**

AGREE

The Commission already prioritizes and limits the number of artifacts accessioned into collections. History artifacts proposed for accession must pass stringent criteria that considers historical significance and present and future conservation and storage needs; accessions are further evaluated by a collections committee which considers each accession through careful and considered deliberation, including the Commission's ability to care for the object.

Secondly, the PHMC routinely reviews its permanent collections to determine which artifacts may be deaccessioned. Per our written collections policy, curators routinely identify and propose artifacts which meet that criteria: objects which do not serve the agency's mission or purposes, represent unnecessary duplication, present a clear danger to people or collections, or must be repatriated to Native Americans in conformity with the "Native American Grave Protection and Repatriation Act," Public Law 101-601." Following our written deaccession policy and procedures and ensuring due diligence, Collections Management works meticulously to: place deaccessioned artifacts within the programs of PHMC; place deaccessioned artifacts with other educational institutions state and nation wide or finally to notify the donor to provide them an opportunity to require the object before offering the deaccessioned objects for sale at public auction. Roughly one-third of the deaccessioned artifacts are transferred within the PHMC or to other educational institutions, ensuring the public's long-term access to those artifacts. In March, 2010 the PHMC in conjunction with DGS's Surplus Property Division held a public auction, selling over 1,600 artifacts. Funds realized at that auction were deposited in a restricted account, to be used for the conservation of existing collections or the purchase of new objects.

20. Ascertain how the commission can best establish an operational balance between its actual capabilities and its current resources in order to properly account for and preserve artifacts;

AGREE

As the official history agency of the Commonwealth, the PHMC is responsible for collecting, conserving and interpreting Pennsylvania's heritage. There are a number of programs set up to properly and efficiently account for all types of objects, archival material and information entrusted to the care of the Commonwealth of Pennsylvania. The agency is about to undertake a review and update of the 2007 Strategic Plan. This recommendation will be considered at that time.

21. Develop and maintain an organization that can properly and efficiently account for all artifacts, including timely entering the artifact into inventory and conducting and completing physical inventories routinely;

AGREE

The PHMC is embarking on a new three-year strategic plan and care of collections will be addressed by Commissioners along with other mandated responsibilities as PHMC tries to find ways to continue to fulfilling its mission with fewer resources.

22. Develop an effective plan on how to preserve the artifacts in its possession. If an artifact is too expensive to preserve or restore, consider not accepting it or transfer/sell it to an organization that has the means to properly preserve it;

AGREE

For those objects already in the permanent collections, there is an annual conservation plan developed listing in priority order those collections that are in most immediate need of preservation depending on the need for stabilization or exhibition. Conservation is funded through the Keystone Fund, which was cut to zero in FY09/10. With the restoration of some of that funding in FY10/11, conservation work will begin again.

The PHMC's ability to care for objects is one of the criteria used to determine whether an object will be accessioned into the permanent collections. Most of the increased volume in accessions which the report describes is directly attributable to archeology collections which the State Museum, as official repository, is required by law to collect and manage through its compliance program.

23. Determine how to preserve intellectual control over collections as curators retire;

AGREE

The Commission is painfully aware of the impending loss of institutional knowledge represented by furloughs, resignations and retirements. During the budget cuts of 2009-10, over 1,000 years of experience was lost through furloughs and retirements in all areas. Many of the long tenured curators have a unique, intimate familiarity with collections that is cumulative, and acquired from years of working within specific collections and specialized disciplines, from military history to decorative arts. In the past, senior curators were able to pass on their knowledge to associate and assistant curators, many of whom effectively apprenticed alongside senior mentors for years.

The PHMC's succession plan was severely strained with the budget reduction of FY09/10 when almost all associate and assistant curators were furloughed. Additionally, the state-wide hiring freeze further threatens the ability to replace key subject specialists and to maintain intellectual continuity and control. These circumstances, beyond the Commission's control, represent a very real threat to long term management of these invaluable assets.

24. Develop ideas to increase revenue or monetary donations, [including creating the position of Director of Development within the commission and begin an immediate search to fill the aforementioned position to ensure that the commission is able to take full advantage of financial grant opportunities and the pursuit of other fundraising avenues that could help sustain Pennsylvania's historical heritage];

AGREE

The PHMC has recently reviewed and increased various fee structures, reduced operating hours, applied for grants, invigorated public membership, and is instituting and reviewing written agreements with citizen management groups who are helping with the operations of historic sites.

25. [To ensure proper accountability and determine the number of new artifacts to be added to the collections], the commission should address and rectify the deficiencies noted in this report,

AGREE

The PHMC has severely limited collecting by imposing moratoriums and instituting more stringent accession policies. In point of fact, over the past five years, Collections Management has spent more time processing deaccession recommendations than accession recommendations. However, in the current economic climate, many other educational institutions, museums, libraries and historical societies are similarly under-funded and under resourced are also deaccessioning and are seeking institutions who will accept transfer of their collections. Many of these offers are for highly important objects that if not accepted by the Commonwealth of Pennsylvania would end up in private collections, and thereby be forever out of reach for researchers and members of the public.

The Archaeological collections disproportionately account for the large increase of collections because The State Museum, by statute, is the Commonwealth's official repository for all state-mandated compliance collecting done on Commonwealth owned land or any projects funded with federal and state money. In addition former repositories of this material have recently turned over their holdings because they are no longer able to adequately care for the material. PHMC has no choice but to accept them.

CONCLUSIONS

While collections management problems remain within the PHMC, there have been a great many improvements in collections care, control and accountability over the past decade. Ten years ago the PHMC did not have a system-wide collections management software program, was just getting networked computers for the first time, and found itself far behind much of the museum world in collections management technology. Since then, the PHMC's collections management office has developed and begun to implement a plan to digitize/computerize the agency 100-year old card catalog system. Though completion of this task will require additional staff and funding, once done this system will greatly improve public access and internal control of the Commission's 4.6 million objects. In similar fashion, the agency has made multi-million dollar investments to upgrade collections storage and exhibition spaces. Several sites and museums have gone through the American Association of Museum's accreditation process, which carries a heavy emphasis on collections stewardship, joining only 7.5% of the nation's museums achieving that status.

We agree with many of the findings in this report, and will make every effort, within reason, to rectify problems, just as we did with the findings in the 1995 audit. One must take into consideration, however, that many of these issues have been more than 10 years in the making and will not be solved in a few short years with diminishing available resources.

We categorically disagree, however, with the statements that “management’s organizational culture fails to stress the importance of artifact accountability” and “curators not being concerned about artifact accountability.” Nothing could be further from the truth. We would not have submitted collections related capital projects and would not have retained the core staff of curators during the deep furloughs if we did not stress the importance of artifact preservation and accountability. We would not have designed and installed state of the art collections storage areas, equipped with high density storage units, to house science and archeology collections in the new Keystone Building. We would not have successfully sought an Institute of Museum and Library Services grant for the Railroad Museum to perform a collections inventory and automate/upgrade its collections records; and for the installation of a high density storage system to re-house the Community and Domestic Life Collections at The State Museum. We would not have built a new museum quality collections storage facility at the Landis Valley Village and Farm Museum and furnished it with a high density storage system. We would not have built new visitor centers at Old Economy Village and Pennsbury Manor, each of which contain/contained new-state-of-the-art collections storage and exhibition areas, with museum quality climate control, environmental monitoring and security systems. These are but a few examples of the PHMC’s commitment to preserving and accounting for the invaluable objects in its care.

All these investments of staff time and resources directed towards collection management and care are happening at a time when the PHMC’s appropriations are shrinking and inadequate resources were available for site maintenance, collections management and programmatic staffing. The sudden, major blow last year was furloughing 35% of the PHMC’s staff and losing another 15% of vacant positions through budget-mandated position cuts. That’s a staff reduction for the PHMC of 50% in just two years. In addition, funding for improving collections spaces and site historic preservation was reduced by 30% in 2008-2009 and cut completely last year. After the furloughs and budget cuts, which went far deeper than for any other Commonwealth agency, the PHMC was still responsible for the same number of buildings and artifacts it was before the cuts. And, in spite of the cuts, we still are working to maintain the security and accountability for the artifacts in our care to the best of our ability.

The PHMC is developing a strategic plan this fall that will address many of these issues in the discussions. The likely outcome of the planning will be review of the PHMC organization in recognition of the massive changes that occurred within the last two fiscal years. Closing and finding alternate uses for selected historic sites and museums, developing a plan for downsizing the collections, reviewing public programs and re-tasking and re-assigning the surviving staff to the active sites and museums will all be part of the discussion.

Collections accountability will remain, throughout the strategic plan discussions, as a primary component of the PHMC’s mission and responsibility.

¹ United States. Office of Inspector General, U.S. Department of the Interior. Museum Collections: Accountability and Preservation. Dec. 2009 <<http://www.doioig.gov/images/stories/reports/pdf/2010-I-0005.pdf>

² American Association of Museums. "What is a Museum?" Web. August 6, 2010. <http://www.aam-us.org/aboutmuseums/whatis.cfm>

³ Miller, Mary Jane. "Fwd: Job Openings: Princeton University Art Museum." E-mail to M. Molnar. 23 December 2009. Calculations based on one person able to inventory and reconcile 9,000 objects per year. Cataloging the same number of objects would take approximately double the time.

⁴ Cowan, Suzanne. "Inventory." *The New Museum Registration Methods*. Eds. Rebecca A. Buck and Jean Allman Gilmore. Washington, D.C.; AAM, 1998., 117-119. Print.

⁵ Buck, Rebecca A. "Beyond the Four-Legged Chicken." Museum July-August 2010 48-53.

⁶ Longstreth-Brown, Kittu. "Manual Systems." *The New Museum Registration Methods*. Eds. Rebecca A. Buck and Jean Allman Gilmore. Washington, D.C.; AAM, 1998., 1-15. Print.

"The registrar compiles and maintains a central file that lists all of the objects in the permanent collection." "This list of the entire collection in numerical order is essential to the accountability of the museum registrar" pg. 8

⁷ The American Association of Museums. "The Accreditation Commission's Expectations Regarding Collections Stewardship." Web. August 6, 2010 <http://www.aam-us.org/museumresources/accred/standards.cfm>

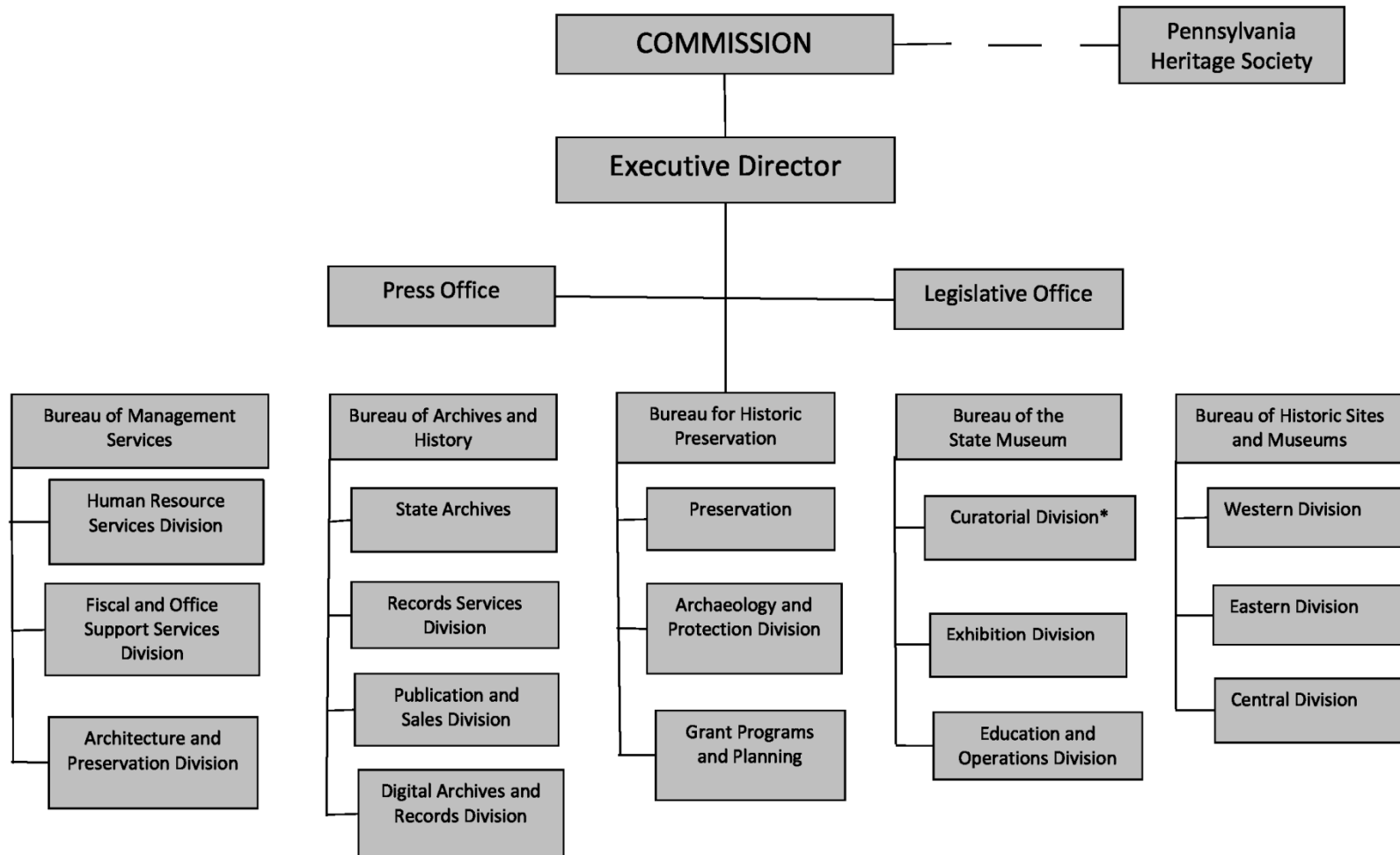
⁸ American Association of Museums. "Capitalizing Collections." Web. August 6, 2010

"In the 1990s, when FASB was considering whether to require museums to capitalize their collections, AAM successfully advocated against the proposal. The association took this position at the behest of its members, who sent a strong message that capitalizing collections contradicts standards of collections stewardship and making it mandatory would impose significant financial burden on museums. While the regulation that FASB eventually issued does encourage museums to capitalize collections, it does not require them to do so.

Reasons why museums choose not to capitalize their collections include:

- Lack of resources needed to establish and maintain the associated valuations
- Philosophical and ethical objections to treating collections as financial assets. The Association of Art Museum Directors (AAMD) and the American Association of State and Local History (AASLH) both condemn capitalization of collections in their codes of ethics.
- After reviewing its particular circumstances, a museum sees no tangible benefit of capitalizing its collections"

APPENDIX A
ORGANIZATION OF HISTORICAL AND MUSEUM COMMISSION



* Collections Management is within the Curatorial Division

APPENDIX B

ARTIFACT COLLECTIONS MAINTAINED AT THE STATE MUSEUM LOCATED IN HARRISBURG

1. **Fine Arts**
paintings, prints, sculptures, art crafts and photographs, relating to Pennsylvania's cultural or natural history.
2. **Community and Domestic Life**
clothing, quilts, furniture, folk art, stoneware, and more from the 18th century through the 20th century.
3. **Industry and Technology**
tools, machinery and equipment, and other items representative of Pennsylvania's significant trades and industries.
4. **Military History**
materials and objects that interpret Pennsylvania's role in our nation's military past, from the colonial period to the present.
5. **Political History**
campaign materials from national and state elections.
6. **Popular Culture**
objects relating to popular entertainment, sports, recreation, and travel/tourism from Pennsylvania's history.
7. **Archaeology**
artifacts and excavation records documenting human habitation in the Commonwealth.
8. **Paleontology and Geology**
fossils, rocks, and mineral specimens from Pennsylvania and around the world.
9. **Zoology and Botany**
specimens of animal and plant species, nearly all of which are found in the Commonwealth.

APPENDIX C

HISTORIC SITES AND PLACED PROPERTIES

<u>Historic Site</u>	<u>City/Town</u>	<u>County</u>
1) Anthracite Heritage Museum	Scranton	Lackawanna
2) Brandywine Battlefield*	Chadds Ford	Delaware
3) Bushy Run Battlefield*	Jeannette	Westmorland
4) Conrad Weiser Homestead*	Womelsdorf	Berks
5) Cornwall Iron Furnace	Cornwall	Lebanon
6) Daniel Boone Homestead*	Birdsboro	Berks
7) Drake Well Museum	Titusville	Venango
8) Eckley Miners' Village	Eckley	Luzerne
9) Ephrata Cloister	Ephrata	Lancaster
10) Erie Maritime Museum	Erie	Erie
11) Fort Pitt Museum*	Pittsburgh	Allegheny
12) Graeme Park*	Horsham	Montgomery
13) Hope Lodge*	Whitemarsh	Montgomery
14) Joseph Priestly House *	Northumberland	Northumberland
15) Landis Valley Village & Farm Mus.	Lancaster	Lancaster
16) Old Economy Village *	Ambridge	Beaver
17) PA Lumber Museum	Gaeton	Potter
18) PA Military Museum	Boalsburg	Centre
19) Pennsbury Manor	Morrisville	Bucks
20) Railroad Museum	Strasburg	Lancaster
21) Scranton Iron Furnaces	Scranton	Lackawanna
22) Somerset Historical Center *	Somerset	Somerset
23) Washington Crossing Hist. Park*	Washington Crossing	Bucks
<u>Placed Property</u>	<u>City/Town</u>	<u>County</u>
1) Bowman's Hill Wildflower Preserve	New Hope	Bucks
2) Cashier's House	Erie	Erie
3) Customs House	Erie	Erie
4) David Bradford House	Washington	Washington
5) French Azilum	Towanda	Bradford
6) The Highlands	Fort Washington	Montgomery
7) Judson House	Waterford	Erie
8) McCoy House	Lewistown	Mifflin
9) Museum of Anthracite Mining	Ashland	Schuylkill
10) Nathan Denison House	Forty Fort	Luzerne
11) Old Chester Courthouse	West Chester	Chester
12) Old Mill Village	New Milford	Susquehanna
13) Peace Church	Camp Hill	Cumberland
14) Pottsgrove Manor	Pottstown	Montgomery
15) Robert Fulton Birthplace	Quarryville	Lancaster
16) Tuscarora Academy	Mifflintown	Juniata
17) Warrior Run Church	Watsonstown	Northumberland

* Historic Site in transition to become a Placed Property

APPENDIX D

MISSING ARTIFACTS DETERMINED FROM AUDITORS SAMPLE

<u>Location:</u>	<u>Description</u>	<u>Count</u>
State Museum in Harrisburg	Musket, Gettysburg Battlefield, 1861	1
	Musket Charleville, 1798	1
	Flintlock English, 19 th Century British	1
	Sword & Scabbard, 184 th Reg. Pa. Vol., 1861-1865 (2 pcs.)	2
	Watch from William Findlay, Pa. Governor, 1817-1820	1
	Rifle, Lever Action	1
	Rifle Union, Percussion, 19 th Century	1
	Musket, U.S. Harpers Ferry, 1838	1
	Shotgun, Double Barreled	1
	Revolver	1
	Pistol and Knife	1
	German Rifle, WWI	1
	Kentucky Rifle	1
	Musket, Harpers Ferry	1
	Rifle, Jaeger, German or Swiss, 1750	1
	Sword	1
	Sword	1
	3 Old Coins	3
	Two Cent Piece, Civil War Currency	1
	Amos Kapp Coin, 1809	1
	English Coin found 1769 (Penn Creek Massacre Site 1755)	1
	Bulls-eye Watch	1
	Finger Rings and Figures carved from bone, Civil War	11
	Gold Ring, Constantinople, 1250	1
	Abe Lincoln Medal 1860	1
	13 Star Flag, Silk	1
	Prints of Battle of Lake Erie Print & Flagship Niagara	2
	SUBTOTAL	41

APPENDIX D

MISSING ARTIFACTS DETERMINED FROM AUDITORS SAMPLE (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
State Museum in Harrisburg (continued)	Oriental Rug, Constantinople 1250, Theodore Long Collection	1
	Knife Used by Col. E. Roath at Libby Prison, Civil War	1
	Whale Oil Lamp	1
	Butter Churn (3 pcs.)	3
	Key to the Original Capitol Building	1
	Cane, Rebecca Edge Collection	1
	Small School Bench	1
	White Porcelain Pitcher	1
	Stoneware, Civil War Period	2
	Letter, Civil War Period (picture of General Burnside on letterhead)	1
	Wooden Push Mower, Prior to 1923	1
	Floor Lamp, 1920's	1
	2 World War I all-leather Pilots Aviation Helmets	2
	Medical Kit, Prior to 1911, (3 pcs.)	3
	Educational item, Manufactured 1950	1
	Apparel, c. 1960s	1
	Medallion from Franklin Mint, Issued in 1981	1
	Currency Notes, Issued During the Depression, 1929-1935	4
	Silver Ore from the Pequaca Silver Mine (2 pcs)	2
	Various Mineral Specimens	4
	Two Indian Ceremonial Stones & One Pestle	3
	Indian Fossil & other specimens	3
	Various Arrow Heads	12
	Scissors 19 th Century	1
	Iron buckle	1
	Glass Photograph Negatives of Birds, early 1900's	50
	Various Mounted Mammals	13
	Various Mounted Birds	9
	Various Plant Specimens, collected in 1900	77
	Various Insect Specimens	45
SUBTOTAL		247

APPENDIX D

MISSING ARTIFACTS DETERMINED FROM AUDITORS SAMPLE (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
Historic Site Railroad Museum Strasburg, Lancaster County	Sterling Silver Bowl from the Pullman Company	1
	Silver/Nickel Platter from the Pullman Company	1
	Coins	2
	Watch with Gold Chain -Brotherhood of Fireman & Engineers	1
	Freight Car Truck Train Wheels	1
	Hopper Train Car (Reading Type Coal Car)	1
	SUBTOTAL	<u>7</u>
		TOTAL <u>295</u>

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES

<u>Location</u>	<u>Description</u>	<u>Count</u>		
State Museum, Harrisburg (continued)	Etchings:	Hand colored aquatint of Market Place, Philadelphia	1	
		Arabic scene by E. Blampied	1	
		Minding the Flock by Lee Hankey	1	
		View above the “Falls of Schuylkill”	1	
	Drawings:	Watercolor poster for John Blair Linn’s book, “Annals of the Buffalo Valley"	1	
		“Garden of Ruined Castle of Nakagusuka” by Emil Hess	1	
		“Chocolate Drop” by Emil Hess	1	
		Charcoal drawing of a seated man, bare torso by Julius Bloch	1	
	Engravings:	Back of the State House, Philadelphia	1	
		Mifflin	1	
		“Irene” – steel engraving by John Sartain, 1898, signed artist proof	1	
		Benjamin Rush	1	
		Copper plate engraving – “Simon Cameron” engraver’s proof	1	
		Copper plate engraving – “William Cameron” large frame	1	
		Copper plate engraving – “William Cameron” small frame`	1	
		Christmas Greetings of the Philadelphia Ledger 1857, 1859 and 1861.	3	
		“Holy Family” by Bartolozzi	1	
		Portfolio of copper plate engravings “Works of Art in the Collections of England” drawn by Edouard Lievre	1	
		Fontana de Draghi Detta La Girandola Sotto Il Vialone Delle Fontanelle	1	
		Lithographs:	Inauguration of Governor James Pollock	1
			View of the Inaguration of Governor James Pollock (1855) by T. Sinclair	1

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
State Museum, Harrisburg (continued)	Lithographs (cont.):	
	Hand colored lithograph of 2 separate farm scenes - New Galilee and Darlington Tp.	1
	Chambersburg	1
	Betsy Ross Group	1
	Colored lithograph of Red Jacket on stone, C. G. Childs (published 1836)	1
	Ki-On-Twog-Ky or Cornplant by Lehman & Duval, Philadelphia	1
	James Buchanan (1856) – by N. Currier, NY	1
	Lindsey, Jefferson County, Pennsylvania by Fowler & Moyer	1
	Telford, Pennsylvania by Fowler and Moyer	1
	Independence Hall, Philadelphia	1
	General James Irvin	1
	Andersonville Prison	1
	“Death of President Lincoln” - Currier & Ives	1
	Chromolithograph – views of the Minnequa House	5
	Paintings:	
	Hayes at Gettysburg	1
	Vase with flowers and portrait	1
	“Give room for gentleness and childlike thoughtfulness” (1802)	1
	Oil painting of man with rifle	1
	Washington Crossing Park (Our Historic Shrines)	1
	Brigadier General Louis Duportail (Our Historic Shrines)	1
	Reverse painting on glass – Rockville Bridge	1
	Watercolor – Oxford Maryland by Walt Huber	1
	Small watercolor landscape "Along the Shore" by Elizabeth Adams	1

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
State Museum, Harrisburg (continued)	Photographs:	
	Stayman of Carlisle Pennsylvania	1
	Photos of Capitol before and after fire	1
	Peace Commission, 1865	1
	Photograph of a statue of Mathias Baldwin	1
	Old Ironsides	1
	Photograph of a watercolor portrait of Mathias Baldwin	1
	Arbitration Award	1
	Cadman's home at Johnstown Pennsylvania	1
	Model of a Conestoga Wagon	1
	"Clover" the oldest horse in the world	1
	Indian Parade from the Carlisle Indian School	1
	Camelback Bridge	1
	General Wayne	1
	Franklin's Press	1
	Battle of Gettysburg	1
	Early Philadelphia	1
	Keystone Division Pennsylvania	1
	Valley Forge	1
	Centennial Horticultural Hall	1
	Dickinson and Wilson	1
	Penn's Treaty	1
	Daniel Boone	1

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
State Museum, Harrisburg (continued)	Photographs (cont.):	
	Kelpious	1
	Landing of the Swedes	1
	Philadelphia Street	1
	Lucretia Mort	1
	Governor Printz	1
	First Money	1
	Moravian Preacher	1
	General Edward C. Shannon	1
	Man side view	1
	Three Quarter face of William Cameron	1
	Wife of William Cameron	1
	General Meade and General Lee	1
	Constitutional Convention	1
	Washington's Coach	1
	Framed "Manerva Rosatha Eilenburger" wife of William Cameron II	1
	Pictures:	
	"The Strowbridge Lion" - first locomotive used in America, [1829]	1
	Train of coal cars round Shepherd's Crook	1
	Framed picture of the Washington Monument	1
	Landing of the Swedes	1
	The John Ericsson Room	1
	Prince Gustav Adolf	1
	Calmer Nykel Boat	1
	John Hanson	1

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
State Museum, Harrisburg (continued)	Pictures (cont.):	John Morton Memorial Museum
		New Sweden Monument
		Armegot Printz Papegoja
		Builders and Manufactures Room
		Crown Princess Louise of Sweden
		Excavations at Tinicum Island at Philadelphia Pennsylvania
		Foyer in the American Swedish Historical Museum
		John Ericsson
		Queen Christiana
		Tablet at Gothenburg Sweden
		Old Capital Building
		Jennie Wade
		Mount Carmel Pennsylvania, 1884
		Noah's Ark
		Ulysses S. Grant
		Andersonville Prison
		Philadelphia before the White Man's Arrival (WPA)
		Madame Printz (Mrs. Johan Printz)
		Relics found on Tinicum Island, Philadelphia Pennsylvania
	Portraits:	Leo Lesquereru
		Doberman Pinscher by H. Robert Hildebrand
	Prints:	John Michel Amwey
		Irving Cliff winter scene
		John Whittier
		Fire Fighting

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Collection</u>	<u>Description</u>	<u>Count</u>
State Museum, Harrisburg (continued)		“Love’s Paradise” by Maxfield Parrish
	Prints (cont):	Prints of American Indians by Boleslaw Cybis 1970
		Martha Washington after Chappel
	Sculptures:	“The Competitor” by Robert Tait McKenzie
		Bust of Dr. Charles Wakefield Cadman
		Bust of Cleopatra
		Plaster casts of Pennsylvania Crests
		“The Supple Juggler” by Robert Tait McKenzie
	Sketches:	Caricature of old country general store for [Puck magazine]
		Teddy Roosevelt speaking to people 1912, for [Puck magazine]
		Sketch on an envelope which holds Oakley’s card, by V. Oakley
	Various	Theatre Bill, Head of Harrisburg Theatre, January 23, 1858, announcing the performance of “Iron Chest” and “Virginia Mummy”
		Letter from S. M. Vauclain to Dr. Howard McClenahan
		Small vase in stoneware
		Positive photostat - drawing by Lichten
		Photostat - Panel design by Lichten
		PA Fold art motifs - by Lichten
		Key to Rothermel’s painting “Battle of Gettysburg”
		Half of birth certificate, color pencil on acetate by Lichten
		Mifflin, Forest scene
		Tea Bowl
		Many other items not specifically identified by name on inventory report
		SUBTOTAL
		329

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Collection</u>	<u>Description</u>	<u>Count</u>
Brandywine Battlefield Chadds Ford, Delaware County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Site of the largest engagement of the Revolutionary War. The Benjamin Ring House, Located at the site, served as General George Washington's Headquarters during the battle. </div>	1762 British musket	1
	British bayonet	1
	French flintlock	1
	G.W. bookplate	1
	Late 18th century waist coat	1
	Various items, pottery, linen, buckets, silverware	57
	SUBTOTAL	62
Bushy Run Battlefield Jeannette, Westmorland County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Site of the pivotal battle fought between the British and Native Americans during the Conflict known as the Pontiac's War (1763-64). </div>	Tools	3
	SUBTOTAL	3
Conrad Weiser Homestead Womelsdorf, Berks County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Home of the Colonial diplomat who kept peace with the Iroquois Confederacy and helped coordinate Pennsylvania's Indian policy. </div>	Continental currency	4
	Various items from the home	5
	Small priming horn	1
	SUBTOTAL	10

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
Joseph Priestley House Northumberland, Northumberland County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Home and laboratory of the discoverer of oxygen. Mr. Priestley's scientific contributions include the development of the carbonation process, the identification of carbon monoxide, and early experiments in electricity. </div>	Bi-centennial bronze medal, Discovery of Oxygen	1
	Brass telescope parts in wooden case	16
	Gold signet ring	1
	Various items from the residence	4
	Laboratory items	9
	Quarter plate of ambrotype of Dr. Priestley	1
	SUBTOTAL	32
Graeme Park Horsham, Montgomery County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> A 42-acre park, featuring the Keith House, the only surviving residence of the Colonial Pennsylvania Governor. </div>	Brochures/certificates	2
	Eight day tall clock	1
	Various items from the house	7
	Large mahogany chest on chest	1
	Painting	1
	Portrait	1
	SUBTOTAL	13

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
Daniel Boone Homestead Birdsboro, Berks County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Daniel Boone, born at this residence in 1734, spent the first 16 years here before his family migrated to North Carolina. </div>	Comb back Windsor chair	1
	Various items from the residence	22
	Platform rocker	1
	Pot	1
	Tools	16
	SUBTOTAL	41
Pennsbury Manor Morrisville, Bucks County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> The county estate of Pennsylvania's founder, William Penn. </div>	Finial, furniture	1
	Wax impression of William Penn seal	1
	SUBTOTAL	2

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
Railroad Museum Strasburg, Lancaster County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Maintains one of the most significant collections of historic railroad artifacts in the world. This museum preserves and interprets the railroad history of Pennsylvania's past and shows how the railroad helped shape our country. </div>	Clock Memorabilia Broad St. Station	1
	Coat, Trainman, ATM and Santal Fe	1
	Exhibit cards, Thomas A. Edison	9
	Oil cans	2
	Throttle handle	1
	Various Railroad documents, publications, and archival material	376
	RR blueprints, drawings and maps	43
	RR photographs and artwork	185
	Various RR memorabilia	8
	SUBTOTAL	626
Fort Pitt Museum Pittsburgh, Allegheny County <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Fort Pitt Museum tells the story of Western Pennsylvania's pivotal role during the French & Indian War, the American Revolutions, and as the birthplace of Pittsburgh. </div>	Blueprints, Vesta	1
	Diorama, staden figures Braddock	1
	Evening Advertiser, 1755	1
	Keys and chains	2
	Knife	1
	Musket balls	11
	Musket balls- fragmented	4
	Seal, reproduction bale	1
	Spooner, clear glass	1
	SUBTOTAL	23

APPENDIX E

MISSING ARTIFACTS FROM COMMISSION INVENTORIES (continued)

<u>Location</u>	<u>Description</u>	<u>Count</u>
Lumber Museum Galeton, Potter County <div style="border: 1px solid black; padding: 5px;"> Museum preserves the heritage of the Commonwealth's prosperous lumber industry. The site includes a re-created lumber camp depicting the lives of 19th century loggers. </div>	\$5 bank note	1
	1910 W. Virginia map	1
	Brass ID tag	1
	Civilian conservation trail sign	1
	Scale model of sawmill	1
	Smokey Bear statue	1
	Various tools – Lumber Industry	243
	Various items from the camp	107
	Various publications and photographs	77
	Clothing items	14
	SUBTOTAL	<u>447</u>
	TOTAL	<u><u>1,588</u></u>

*Pennsylvania Historical & Museum Commission
Accountability of Historic Artifacts*

*Pennsylvania Department of the Auditor General
Jack Wagner, Auditor General
October 2010*

Distribution List

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106A East Wing
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The Honorable Thomas E. Gluck
Acting Secretary
Department of Education
10th Floor, 333 Market Street
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***Pennsylvania Historical & Museum Commission
Accountability of Historic Artifacts***

*Pennsylvania Department of the Auditor General
Jack Wagner, Auditor General
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State Library of Pennsylvania
Serials Records Section
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Harrisburg, PA 17120

***Pennsylvania Historical & Museum Commission
Accountability of Historic Artifacts***

*Pennsylvania Department of the Auditor General
Jack Wagner, Auditor General
October 2010*

Mr. John J. Kaschak, Director
Bureau of Audits
Office of the Budget
8th Floor, Forum Place
Harrisburg, PA 17101

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 of the Auditor General by accessing our website at www.auditorgen.state.pa.us.