

**Commonwealth of Pennsylvania**  
**Department of Corrections**  
**State Correctional Institution - Chester**  
**July 1, 2003, to September 23, 2005**  
**Performance Audit**





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March 29, 2006

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

Dear Governor Rendell:

This report contains the results of a performance audit of the State Correctional Institution at Chester of the Department of Corrections from July 1, 2003, to September 23, 2005. The audit was conducted under authority provided in Section 402 of The Fiscal Code and in accordance with Government Auditing Standards as issued by the Comptroller General of the United States.

Our report details our audit objectives, scope, methodology, findings, and recommendations. The contents of the report were discussed with the management of the institution, and all appropriate comments are reflected in the report.

We appreciate the cooperation extended to us by the management and staff of the State Correctional Institution at Chester and by others who provided assistance during the audit.

Sincerely,

JACK WAGNER  
Auditor General



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## **Background Information**

### **Department of Corrections**

The Pennsylvania Bureau of Corrections was established by Section I of Act 408 of 1953. In January 1981, the responsibility for bureau operations was removed from the authority of the Attorney General and transferred to the Office of General Counsel. On December 30, 1984, the Governor signed Act 245 of 1984,<sup>1</sup> which elevated the Bureau of Corrections to cabinet-level status as the Department of Corrections (Corrections).

The main purpose and goal of Corrections is to maintain a safe and secure environment for the incarcerated offenders and the staff responsible for them. In addition, Corrections is committed to providing opportunities for inmates to acquire the skills and values necessary to become productive law-abiding citizens.

Corrections is responsible for all adult offenders serving state sentences of two years or more. As of June 30, 2005, it operated 25 correctional institutions, 1 regional correctional facility, 1 motivational boot camp, a training academy, and 15 community pre-release centers throughout the Commonwealth of Pennsylvania (Commonwealth).

### **State Correctional Institution at Chester**

The State Correctional Institution at Chester (Chester) opened in April 1998 and is a medium security prison for adult male offenders with a program for drug and alcohol problems. The Commission on Accreditation for Corrections and the American Correctional Association re-accredited Chester as an Adult Correction Facility on January 13, 2003. Chester's mission is to treat chemically dependent inmates by providing education and counseling focused on continued abstinence, thereby preparing them for a successful return to the community.

Chester is located in Delaware County, approximately 10 miles from Philadelphia and consists of 11 buildings located on 17 acres of land. Approximately 10 acres are inside the institution's perimeter. A specialized perimeter security and detection system is maintained and monitored from a central control point.

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<sup>1</sup> 71 P.S. § 310.1.

## **Background Information**

The following schedule presents selected unaudited Chester operating statistics compiled by Corrections for the years ended June 30, 2005, 2004, and 2003.

	<b><u>2005</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
Operating expenditures (in millions) <sup>2</sup>	\$35.0	\$30.8	\$28.5
Inmate population at year-end	1,133	1,190	1,071
Capacity at year-end	1,150	1,150	1,181
Percentage of capacity at year-end	98.5%	103.5%	90.7%
Average Monthly inmate population	1,122	1,117	1,106
Average cost per inmate <sup>3</sup>	\$31,194	\$27,574	\$25,769

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<sup>2</sup> Operating expenses were recorded net of fixed assets costs, an amount that would normally be recovered as part of depreciation expense.

<sup>3</sup> Average cost was calculated by dividing the operating expenditures by the average monthly inmate population.

## *Objectives, Scope, and Methodology*

We based our objectives for this audit on the findings of our prior Chester audit released in 2003 and from recent audits of other state correctional institutions. The prior Chester audit findings included training deficiencies for corrections officers and a failure to implement the new computer-based procurement process. As a result, we developed the following objectives for this audit:

1. Determine if Chester exercised adequate control over its food and supplies inventory by utilizing the SAP system, and whether it complied with Corrections policies regarding tool and key inventories. (Finding 1 and 2)
2. Assess the adequacy of Chester's internal controls over the procurement function and the related processing of the procurement transactions through purchasing cards, the advancement account, and the SAP system. (Finding 3)
3. Determine if Chester safeguarded its fixed assets and complied with Corrections policies regarding the control over computers and peripherals. (Finding 4)
4. Assess Chester's compliance with Corrections policies governing the Inmate General Welfare Fund financial transactions. (Finding 5)
5. Assess Chester's compliance with Corrections policies regarding corrections officer training requirements. (Finding 6)

The auditors addressed these objectives by interviewing various members of Chester management and staff, examining financial records and related supporting documentation, examining employee training records, touring the facilities, physically inspecting tools, keys, and computers, and reviewing pertinent regulations, policies, and guidelines.

The scope of the audit was from July 1, 2003, to September 23, 2005, unless indicated otherwise in the individual findings. Chester's management written responses to the audit findings are included after each respective recommendation. Chester management indicated that the responses had been reviewed by the Department of Corrections' central office.

## *Audit Findings*

**Finding 1: Chester continued to have poor control over warehouse inventory, a condition which could lead to undetected theft or fraud. Chester did not correctly utilize the SAP inventory system to establish reorder points for food and supplies.**

Controls over Chester's inventory were inadequate and thereby increased the likelihood that theft or fraud could go undetected. This weakness was reported in our prior audit released in January 2004. Chester's warehouse personnel maintained custody of all Chester's food and supplies inventory, maintained all inventory records, and adjusted those records without any approval. In addition, the business office did not access inventory records to perform monthly spot checks, nor did they take periodic inventories and investigate the cause of any variances between the inventory records and actual items on hand.

In 2001, the Commonwealth began a comprehensive project to redesign administrative functions, including procurement, by replacing outdated computer programs with new software. This project now called Integrated Enterprise System (IES) was formerly referred to as Imagine PA. The IES software, known as Systems Applications Products (SAP), was initiated at Chester in October 2002.

For the three years ended June 30, 2005, Chester's average inventory purchases exceeded \$1.4 million. The significance of the inventory operation requires strong internal control by correctly utilizing the SAP inventory system.

The SAP inventory system is designed to track inventory items from the point of requisition, through the purchase, receipt into the warehouse, and out to the institution. When the ordered item is received and stored in the warehouse, the received items are entered into the inventory. Additionally, as items are physically removed from the warehouse, they are also removed from the SAP inventory records. The SAP system is also designed to establish automatic reorder points.

Our review of 25 items from an SAP inventory report dated August 22, 2005, found that 22 of the items were different from the actual counts. The inventory report indicated that 27,800 dozen eggs were on hand, while the actual count and the inventory card showed zero. This same SAP report listed 6,086 pounds of cheese on hand, however the actual count revealed only 1,600 pounds. We were told these errors occurred because food service personnel that received the eggs, cheese, and other food items were not given new material numbers for the new food vendor by Corrections' central office, and therefore,

## *Audit Findings*

could not post the stock order transfers. With an inadequate perpetual inventory system, management cannot properly monitor inventory.

Throughout our audit period, warehouse personnel did not rely on the SAP inventory system, but instead used a manual card system to track each inventory item held in the warehouse. Since warehouse personnel had to go through approximately 350 inventory cards to determine what needed to be ordered, the system was not efficient. Our examination of the manual records revealed that when items were received, disbursed, or adjusted, there were no document references on the inventory card. Only the quantities of the receipts, disbursements, or adjustments were listed. Items could have been removed from inventory for personal use and, deducted on the inventory card, and the theft would have gone undetected. As a result, the auditors could not rely on the integrity of the manual or SAP inventory systems.

### Recommendations:

- Chester management should fully utilize the SAP inventory system by establishing automatic re-order points and ensuring stock order transfers are inputted and delivered items are deducted from the SAP inventory system ensuring accurate inventory balances.
- Chester business office should access the SAP inventory records, conduct monthly inventory spot checks, and perform periodic inventories of all items, investigating the cause of any variances. In addition, Chester management should ensure that warehouse staff does not make inventory adjustments without proper approval from the business office.

### Management Response:

*The Department of Corrections agrees with these recommendations. Chester utilizes the SAP inventory in the following manner: Automatic reorder points for appropriate products such as canned and dried food items are set. Reports are generated for these items and those reports are sent to food service. Food service then produces the purchase request and sends it to purchasing. Stock order transfers are being done. Discrepancies noted in this finding are a result of product being carried under old material numbers as well as new material numbers. Old material numbers and quantities are currently being purged.*

*Chester food service staff accesses the SAP inventory records and spot checks warehouse inventories since most inventory items are food. Chester administrative staff spot checks clothing and other supplies. Chester management ensures that warehouse staff do not make inventory adjustments without proper approvals.*

## **Audit Findings**

### **Finding 2: Chester's tool and key inventories were maintained in accordance with Corrections policies.**

Chester maintains an inventory of tools and keys necessary to conduct its daily operations. Since a primary function of a correctional facility involves ensuring the safety of its inmates, staff, and surrounding community, the establishment and adherence to an effective security policy and procedure for the institution's tools and keys is imperative. Corrections developed policies and procedures pertaining to the inventory, disbursement, documentation, storage, and handling of tools<sup>4</sup> and the tracking system for all issued, returned and spare keys.<sup>5</sup>

Chester has maintained adequate control to monitor and account for the Institution's tool and key inventory. The 30 tools examined by the auditors were properly labeled and etched as required. Quarterly tool inspections reports were also prepared and reviewed without exception.

In addition, Chester maintained a systematically labeled keyboard and a current master inventory of all Institutional keys and key rings. Every hook on the keyboard was filled by either a set of keys or an appropriately engraved employee key chit. A chit is a metal item indicating the employee currently possessing the key. Emergency keys located in the control center were stored in a separate box and properly differentiated from operational keys.

### **Finding 3: Chester did not adequately review advancement account checks or the SAP roles assigned to its employees, conditions which created internal control weaknesses in the procurement function. In addition, purchasing card limits were excessive.**

Chester purchased goods and services through the advancement account, purchasing cards, and the SAP system. The method of payment was dependent upon the dollar value and the nature of the purchase. Items purchased through a state contract, stock items, or transactions valued greater than \$3,000 were processed entirely through the SAP purchasing module. Non-stock items, items not on contract, and items under \$3,000 were purchased through the Visa purchasing card system. The advancement account was used to expedite payments to vendors for goods and services. The account was restricted to a maximum disbursement of \$1,500 per check and was mainly used for vendors who did not accept the Visa purchasing card.

Our review of 127 purchasing card transactions, 25 SAP purchase transactions, and 20 advancement account transactions disclosed that Chester complied with Commonwealth

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<sup>4</sup> Department of Corrections Security Manual, Policy 6.3.1, §7 (Tool Control and Security of Facility Blue Prints).

<sup>5</sup> Department of Corrections Security Manual, Policy 6.3.1, §10 (Key Control).

policies and procedures for these transactions. All sampled transactions were supported by appropriate documentation. However, the auditors noted the following weaknesses:

**Management did not adequately review advancement account checks.**

The advancement account was not adequately reviewed, a condition, which could have resulted in undetected errors or irregularities.

One individual had the responsibility to input information to generate a check. Because the advancement account was centrally controlled, the checks were not numbered in sequence. The check was printed on a special printer and paper. The business manager stated that the check's remittance advice was initialed; however, the remittance advice was mailed to the vendor so no documentation was maintained to support this review.

In addition, even if a review had been performed, errors or irregularities could still have gone undetected since checks could be printed without the business manager's knowledge.

Corrections' central office rarely requested copies of invoices or other support for the advancement account transactions. Chester also did not reconcile the advancement account check register with the supporting documentation for purchases. Therefore, auditors concluded that it would have been possible for a business office employee responsible for processing the advancement account checks to pay unauthorized transactions, such as personal bills without being detected.

**Incompatible SAP roles created an internal control weakness.**

SAP role-mapping schedules revealed that one of the two purchasing agents was role-mapped as a purchaser, receiver, and requisitioner. In accordance with the Integrated Enterprise System role-mapping guidelines, positions that receive the purchaser role cannot receive requisitioner, receiver, and invoice processor roles.<sup>6</sup>

Due to this role-mapping assignment, the purchaser could create a requisition, create a purchase order, and receive merchandise and supplies. The SAP software contains a built-in "three way match" feature whereby a payment is approved at three separate key control points: purchase order approval, goods/services receipt posting, and invoice receipt posting. The intent of this attribute is to provide for a proper segregation of duties in processing and approving SAP payments. When the purchasing agent was role-mapped to purchase and receive, the inherent controls of the three-way match process were weakened and the potential for unauthorized purchases to occur and go undetected was increased.

Improper role assignments occurred because Chester did not implement a role-mapping review process. During our fieldwork, we brought this issue to management's attention.

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<sup>6</sup> Integrated Enterprise Systems Role-Mapping Roles Document.

## **Audit Findings**

The requisitioner and receiver roles were subsequently removed from the purchasing agent on September 14, 2005.

### **Commonwealth purchasing card limits were excessive.**

The Commonwealth purchasing cards had monthly expenditure limits substantially higher than the actual monthly expenditures. Each of the five cards had a credit limit of \$150,000. However, the maximum purchases processed in one month during the period from January 1, 2005, to June 30, 2005, ranged from a low of \$3,646 to a high of \$33,299, depending on the area of operation. Accordingly, the monthly limits of \$150,000 for each operational area were excessive as reflected in the following table:

Operational Area	Monthly Card Limit	Maximum Monthly Expenditures	Unused Credit
Medical	\$150,000	\$3,646	\$146,354
Education	\$150,000	\$8,076	\$141,924
Maintenance	\$150,000	\$33,299	\$116,701
General	\$150,000	\$23,984	\$126,016
Food	\$150,000	\$9,174	\$140,826

Excessive unused credit limits may encourage inappropriate use of the credit cards.

### Recommendations:

- The business manager should obtain and review all advancement account supporting documentation. In addition, copies of all remittance advices should be signed and maintained to evidence review. Finally, an advancement account check register should be reviewed monthly by the business manager and compared to the remittance advices to ensure that unauthorized checks were not prepared.
- The Chester human resource coordinator should periodically review employee role-mapping duties especially new employees or employees assuming new positions to ensure employees are not role-mapped for incompatible duties.
- Chester management should request Corrections to lower the monthly credit limits on each card to be reflective of the estimated monthly expenditures for that operational area.

### Management Response:



*The Department of Corrections agrees with these recommendations. Chester does review advancement account checks. Review is done by the Business Manager or designee. Invoices are initialed and compared to checks. The comptroller's office periodically and frequently reviews the checks and requires documentation to compare the check with the remittance advice.*

*SAP roles were designated at the onset of the SAP system, when roles were not clearly established. Since then, roles that could create conflict of interest possibilities were deleted. New staff will be mapped to roles designated by position.*

*The Department of Corrections, central office sets the limits for the purchasing cards. Central Office will need to address this issue on a statewide basis.*

**Finding 4: Chester did not maintain a fixed asset ledger.**

Chester did not have an adequate fixed asset ledger to help control and account for fixed assets. As a result, the possibility for theft or misuse of Chester's fixed assets was increased. The Commonwealth has issued fixed asset management policies to assist management in meeting this responsibility.<sup>7</sup> The Commonwealth requires fixed assets valued at \$5,000 or greater to be included on inventory records. In addition, according to the Commonwealth policy, Chester management is responsible for ensuring that all assets are properly controlled and maintained. In addition, all personal computers and peripherals, regardless of cost, are considered an item for property control.

The property control responsibility includes tagging an asset when received with a property control number, recording the date of acquisition, description of the property, property tag number, cost, condition, and location of the property. A fixed asset ledger serves as the basis for conducting an annual fixed asset inventory. Since Chester did not maintain an adequate ledger, an annual fixed asset inventory was not conducted.

The fixed asset listing maintained by Chester included only vehicles and other items such as microwaves, ovens, and cameras that had no recorded cost, tag number, or location. Chester did however establish sufficient property controls over personal computers and peripherals. A listing of all computers and peripherals was maintained including a description, serial number, acquisition date, cost, and location. All 15 computers selected for testing of compliance with Commonwealth policy were located and properly tagged.

**Recommendation:**

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<sup>7</sup> Governor's Office Management Directive 310.14, "General Capital Asset and Other Fixed Asset Accounting and Reporting in SAP," February 3, 2003.

## **Audit Findings**

- Chester management should develop a fixed asset ledger that would include all assets over \$5,000, documenting the acquisition date, cost, tag number, and location of the asset. To develop this ledger, management should perform a physical fixed asset inventory and review fixed asset purchases to ensure the ledger is current and accurate.

### Management Response:

*The Department of Corrections agrees with this recommendation. As per DOC policy, Chester management has developed a fixed asset ledger that includes all fixed assets over \$5,000. The ledger information includes acquisition date, cost, tag number, and purchasing document number. It does not specify location of items, such as cameras, which are in fixed locations, and large tools which should be in general areas, such as maintenance. Chester will correct this oversight with a sight inventory and addition locations to its fixed asset ledger.*

### **Finding 5: Inmate General Welfare Fund weaknesses included inaccurate bank reconciliations, untimely check deposits, and unnecessary service charges.**

The Inmate General Welfare Fund (IGWF) consists of non-appropriated funds, which are contained in a central fund under the control of the IGWF Council, which consists of members designated by the Secretary of Corrections. The fund serves as a depository for inmate-owned money and funds generated by revenue producing operations, which are used for the benefit of all inmates. Each state correctional facility maintains a checking account for the IGWF.

Chester complied with policies and procedures established by Corrections for the Inmate General Welfare Fund.<sup>8</sup> Chester prepared required monthly balance sheets and income statements for all fund activities. Auditors were able to match the total of all inmate accounts to the total of the Inmate Account reported on Chester's consolidated balance sheet. In addition, our review of 25 inmate accounts as of June 30, 2005, uncovered no discrepancies with receipt or disbursement transactions. Finally, 20 checks from the December 2004 check register were all found to be validated by supporting documentation. However, the auditors noted the following weaknesses:

### **Bank reconciliations were not accurately prepared.**

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<sup>8</sup> Department of Corrections Procedures Manual Policy 3.1.1, (Fiscal Administration).

## **Audit Findings**

Chester personnel did not reconcile the inmate general welfare checking account to the bank statement. The purpose of reconciling monthly bank statements to book balances is to help management ensure the accurate accounting of inmate monies.

Chester personnel prepared a balance sheet cashbook balance as of the last Friday of each month because Corrections policies require the financial statements to be submitted by the 10<sup>th</sup> day of the following month. However, the bank statement cutoff date was the last day of the month, therefore reconciliation between the bank and book balance was not performed.

Chester needs to obtain bank statements dated to coincide with the date of their financial statements. Without this information, they cannot perform a meaningful reconciliation.

### **Bank deposits were not always made timely.**

Chester did not always deposit checks timely into the Inmate General Welfare Fund bank account. Checks were held from two to three weeks at times before they were deposited. Untimely deposits increase the possibility of lost or stolen checks. The following were some of the untimely deposits we noted:

<u>Check Amount</u>	<u>Date Received</u>	<u>Date Deposited</u>
\$28,942.86	3/16/05	3/31/05
\$20,000.00	3/14/05	3/31/05
\$45,000.00	5/26/05	6/10/05
\$30,009.00	6/10/05	6/30/05

Chester stated that since the checks were locked in their safe, deposits only needed to be made once or twice a month.

### **Service charges were unnecessarily incurred.**

From July 1, 2004, to June 30, 2005, the inmates fund incurred \$3,280 in service charges, yet during that same period, the average monthly bank balance was over \$200,000. In an effort to determine whether the service charges were reasonable, we contacted two other banks and determined that they would have waived service charges for accounts maintaining a \$200,000 balance.

### Recommendations:

## **Audit Findings**

- Chester should implement procedures to ensure monthly bank statements are reconciled to balance sheet book balances, which would include obtaining bank statements that coincide with the date of their financial statements.
- Chester should ensure deposits are made timely and service charges are not incurred.

### **Management Response:**

*The Department of Corrections agrees with these recommendations. Chester bank statements are reconciled, however the statement dates of the bank and the statement dates of IGWF are not the same. We are in the process of researching banks who would charge fewer fees, and when we change our financial institution we will request that the bank statement date coincides with the IGWF statement date. Deposits are made weekly.*

### **Finding 6: Chester complied with Corrections policies regarding corrections officer training requirements.**

Chester employs corrections officers to maintain security at its facility. Corrections' training policy requires that all new full-time employees must successfully complete the orientation and basic training requirements to maintain employment. Additionally, corrections officers are required to obtain a minimum of 40 hours of training annually. Included within the annual training requirement are courses designated as mandated that must be completed every fiscal year. Corrections' training policy also states that the facility training coordinator is responsible for maintaining all records of staff training.

In our prior audit, we cited Chester for deficiencies in their tracking of corrections officers training. However, in the current audit, all 25 corrections officers tested received the required 40 hours of training and the eight mandated courses for both fiscal years ending June 30, 2004, and June 30, 2005. In addition, all 25 corrections officer trainees received the 40 hours of orientation and the 200 hours of basic training for the same 2 fiscal years. Therefore, the auditors concluded that Chester has corrected the prior audit finding.

## **Status of Prior Audit Findings and Recommendations**

### **Objectives and Methodology**

The following is a summary of the findings and recommendations presented in our audit report for July 1, 2000, to May 30, 2003, along with a description of Chester's disposition of the recommendations. We determined the status of conclusions and recommendations using one or more of the following procedures:

- A review of Corrections written response, dated March 15, 2004, replying to the Auditor General's report.
- Tests performed as part of, or in conjunction with, the current audit.
- Discussions with appropriate Chester personnel regarding the prior audit findings and recommendations.

### **Prior Audit Results**

#### **Chapter I - The implementation of the new computer-based procurement process has been hampered by a lack of employee training.**

Our prior audit reported that Chester was unable to complete assigned duties and monitor the activities of subordinates because of the failure of staff to complete required training. We recommended that Chester management ensure staff completes the mandated training courses so that duties such as role mapping provide adequate control and inventory balances are kept accurate.

#### **Status:**

This issue is again discussed in our current audit. (Finding 1)

## **Status of Prior Audit Findings and Recommendations**

### **Chapter II - Tracking deficiencies in the required training**

Our prior audit reported that 4 of the 25 selected correction officers did not receive all the mandated training. We recommended that Chester management ensure all correction officers receive the mandated training.

#### **Status:**

Our current audit revealed management complied with our recommendation. (Finding 6)

## *Audit Report Distribution List*

This report was initially distributed to the following:

### Commonwealth of Pennsylvania

The Honorable Edward G. Rendell  
Governor

The Honorable Robert P. Casey, Jr.  
State Treasurer

The Honorable Noah W. Wenger  
Majority Chair  
Senate Appropriations Committee  
Senate of Pennsylvania

The Honorable Vincent J. Fumo  
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The Honorable Jeffrey A. Beard  
Secretary  
Pennsylvania Department of Corrections

State Correctional Institution at Chester  
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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, Pennsylvania 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 Web site at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).