

Commonwealth of Pennsylvania
Department of Public Welfare
Allentown State Hospital
July 1, 2005, to December 31, 2007
Performance Audit



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September 2, 2008

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

Dear Governor Rendell:

This report contains the results of a performance audit of the Department of Public Welfare's Allentown State Hospital for the period from July 1, 2005, through December 31, 2007. 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.

The report details our objectives, scope, methodology, findings, and recommendations. The audit noted that Allentown did not maintain one of the documents required in the investigation process. The contents of the report were discussed with the officials 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 Allentown State Hospital and by others who provided assistance during the audit.

Sincerely,

JACK WAGNER
Auditor General

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Background Information

Department of Public Welfare – Office of Mental Health and Substance Abuse Services

The Office of Mental Health and Substance Abuse Services (Office), under the Department of Public Welfare (DPW), operates under the following vision statement:

Every person with serious mental illness and/or addictive disease, and every child and adolescent who abuses substances and/or has a serious emotional disturbance will have the opportunity for growth, recovery and inclusion in their community, have access to services and supports of their choice, and enjoy a quality of life that includes family and friends.¹

Over the past 30 years, the Commonwealth's public mental health program has changed from a main emphasis on state mental health hospitals to an emphasis on community mental health services. The Office oversees behavioral health services, services provided to adults and a wide range of services provided to children and adolescents. The current goals of the Office are to:

- Transform the children's behavioral health system to a system that is family driven and youth guided.
- Implement services and policies to support recovery and resiliency in the adult behavioral health system.
- Assure that behavioral health services and supports recognize and accommodate the unique needs of older adults.

In addition, DPW operates eight state psychiatric hospitals for persons with serious mental illness, which provide special intensive treatment services for patients needing extended psychiatric inpatient services. Admission of persons committed under the Mental Health Procedures Act is made through the County Mental Health/Mental Retardation program after short-term treatment has been provided in the community. DPW also operates a nursing home to provide long-term care for older people who no longer require psychiatric services but who need nursing care.²

¹ <http://www.dpw.state.pa.us/About/OMHSAS>. View Date: February 26, 2008.

² <http://www.dpw.state.pa.us/About/OMHSAS/003670531.htm>. View Date: July 17, 2008.

Background Information

Bureau of Community and Hospital Operations

The Bureau of Community Hospital Operations is responsible for implementing and monitoring the community-based services and the unified service system initiative through collaboration with the county administrative offices. The Bureau is also responsible for overseeing and directing the effective and efficient operations of the Commonwealth-operated psychiatric hospitals (state mental hospitals) and South Mountain Restoration Center.³

County Mental Health System

Community mental health services are administered through county Mental Health/Mental Retardation (MH/MR) program offices. These offices are part of county government and are overseen by a county MH/MR administrator. The county MH/MR offices serve as a referral source. Most actual mental health services are delivered by local provider agencies under contract with the county MH/MR office. The county MH/MR office determines a person's eligibility for service funding, assesses the need for treatment or other services, and makes referrals to appropriate programs to fit treatment and/or other service needs.

The Mental Health and Mental Retardation Act of 1966, as amended, requires the county MH/MR office to provide community mental health services, including short-term inpatient treatment, partial hospitalization, outpatient care, emergency services, specialized rehabilitation training, vocational rehabilitation, and residential arrangements. MH/MR offices can also provide information about any additional mental health services the county offers.

There is a wide variety of mental health services available to children and adults. The cost of these services will vary depending upon the type of service. Pennsylvania's Medical Assistance Program, either through a managed care organization or the traditional fee-for-service system, pays for many of these services, when rendered to eligible individuals. People who use services, but are not on Medical Assistance and are without access to other insurance, will be assessed for their ability to pay for services by the county MH/MR office.⁴

The Commonwealth's 67 counties are divided into 45 single or multi-county service units. A single entry point for services has been established by regulations in each service area. Community mental health services are administered through county Mental Health/Mental Retardation program offices.

³ <http://www.dpw.state.pa.us/About/OMHSAS/003670536.htm>. View Date: July 17, 2008.

⁴ <http://www.dpw.state.pa.us/PartnersProviders/MentalHealthSubstanceAbuse/003670144.htm>. View Date: July 17, 2008.

Background Information

Allentown State Hospital

Allentown State Hospital opened in 1912 and is one of the eight state mental hospitals operated by DPW's Office of Mental Health and Substance Abuse Services. It is located in Allentown in Lehigh County. Allentown provides psychiatric and long-term programs and serves Lehigh and Northampton counties.

Allentown operates under the following vision statement:

At Allentown State Hospital, we seek to be among the best at what we do, and we will continually strive to:

- Protect and enhance the quality of human life
- Create an atmosphere of mutual respect and trust among the patients, staff and the community
- Provide quality, state-of-the-art services which are effective
- Be viewed as a source of help, support and education for the community
- Create and maintain a learning environment
- Make the environment pleasant, safe and conducive to treatment

As of June 30, 2007, the hospital operated with a 181-bed capacity. Allentown's physical plant consists of 30 buildings situated on approximately 200 acres of land. A chief executive officer administers the hospital's day-to-day operations with the assistance of management personnel assigned to various divisions. Additionally, a nine-member board of trustees acts in an advisory capacity to the hospital's management.

Background Information

The following schedule presents selected unaudited Allentown operating statistics compiled for the years ended June 30, 2006 and 2007.

	2006	2007
Operating expenditures (rounded in thousands) ⁵ :		
State	\$33,566	\$34,427
Federal	<u>409</u>	<u>1,088</u>
Total	<u>\$33,975</u>	<u>\$35,515</u>
Employee complement positions at year-end	403	398
Average daily patient population ⁶	172	173
Actual patient days of care	62,765	62,850
Bed capacity at year end	181	181
Available patient days of care	66,065	66,065
Percent of utilization (based on patient days of care)	95.0%	95.1%
Average patient cost per day ⁷	\$541	\$565
Average patient cost per year ⁸	\$197,576	\$206,251

⁵ Fixed asset costs, depreciation, and regional and department level direct and indirect costs were not allocated to the totals reported here.

⁶ Daily patient population was calculated by dividing the actual patient days of care for the year by the number of calendar days in the year.

⁷ Average patient cost per day was calculated by dividing the total operating expenses by the combined actual patient days of care. Note, this rate is not the same as a certified per diem rate since the total operating expenses exclude depreciation and allocated direct and indirect costs from region and department level offices.

⁸ Average patient cost per year was calculated by multiplying the average patient cost per day by the number of calendar days in the year.

Objectives, Scope, and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our 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.

The objectives for the current audit were selected from the following general areas: Guardian Office; Patient Management, including procedures for ensuring abuse prevention and patient wellbeing; and Staff Management, including an examination of procedures for ensuring employee wellbeing. The audit also included an update on the status of prior findings and recommendations regarding internal control over purchasing, cellular telephone usage and internal control over payroll. The specific audit objectives were:

- To determine if the guardian officer complied with DPW policies and procedures over client monies. (Finding 1)
- To evaluate procedures for documenting, reporting, and resolving incidents of abuse. (Findings 2, 3 and 4)
- To examine programs that further employee and patient wellbeing to include accident and illness prevention, emergency action plans, and safety programs. (Finding 5)
- To determine the status of management's corrective actions for prior audit findings that addressed purchase requisition approval thresholds, segregation of duties for purchasing, use of cellular telephones for personal business, and changes to employee time records.

The scope of the audit was from July 1, 2005, to December 31, 2007, unless indicated otherwise in the individual findings.

To accomplish these objectives, auditors reviewed the DPW policy and procedures manual and Allentown's policies and procedures for Guardian Office operations,⁹ for Patient

⁹ Department of Public Welfare, Division of Guardianship Programs Policy and Procedure Manual, revised September 2005. Allentown State Hospital Policy and Procedure Memorandum # A-122, dated May 15, 2007, entitled "Security of Patient Valuables/Money"; Memorandum # A-123, dated May 15, 2007, entitled "Weekly Cash Disbursement for Patients."

Objectives, Scope, and Methodology

Abuse,¹⁰ and for Staff and Patient Wellbeing, including emergency action plans,¹¹ safety committees,¹² and other safety and health practices.¹³ To update their understanding of the prior audit's findings, they also reviewed DPW's written response, dated December 20, 2006, replying to the Auditor General report.

Auditors interviewed appropriate management and staff including Allentown's Guardian Officer, Workshop personnel, the Administrative Assistant to Allentown's Chief Executive Officer, representatives from the Department of Health and the Area Agency on Aging and other Allentown personnel responsible for instituting programs that address accident and illness prevention, emergency action plans, and safety programs. They also interviewed Allentown personnel to obtain an updated understanding of the progress in implementing the prior audit's recommendations and other corrective action to resolve the prior findings.

To accomplish the Guardian Office objective, auditors examined the Guardian Office patient account ledgers from July 1, 2005, through September 30, 2007, for 32 of the 162 patients who maintained accounts with the Guardian Office as of September 6, 2007. Auditors also traced patient state worker payroll records to patient paychecks and patient state worker signature records for 14 patients from July 1, 2005, through August 31, 2007. The auditors also traced workshop payroll records to amounts deposited into the guardian accounts for seven workshop workers from July 1, 2005, through August 31, 2007, and verified the amounts of patient benefit checks to the amounts deposited in the guardian accounts during the months of July 2005, June 2006, July 2006, and June 2007.

To accomplish the Patient Abuse objective, auditors selected 20 of the 100 incidents investigated by Allentown during the period from July 1, 2005, through September 25, 2007, and determined if those incidents were supported by the required documentation, reported on the State Hospital Risk Management System database, and if required, that corrective action was taken. The auditors also determined if 25 of the 184 direct care staff employed at Allentown as of July 23, 2007, had received the required criminal background checks. Auditors also determine if Allentown employees received the mandated patient abuse training for 2007.

To accomplish the Staff and Patient Wellbeing objective, auditors performed additional review of the Joint Commission's Comprehensive Accreditation Manual for Hospitals and the Office of Administration's material regarding emergency management drills and

¹⁰ Allentown State Hospital Policy and Procedure Memorandum #A-300, entitled "Patient Abuse Policies and Procedures," dated January 31, 2007. Allentown State Hospital Policy and Procedure Memorandum #A-311, entitled "Patient Complaints and Grievances," dated April 30, 2007.

¹¹ Department of Public Welfare, Emergency Operations Planning Policy and Procedure Manual, issued June 2, 2005.

¹² Department of Public Welfare, Human Resources Manual, 7067 Safety and Occupational Health, 7067.3 Safety Committees, issued May 13, 2004.

¹³ Allentown State Hospital Policy and procedure Memorandum # I-100, dated April 26, 2006, entitled "Hand washing;" Memorandum # I-114, dated September 5, 2006, entitled, "Tuberculosis Control Program Policy;" Memorandum # I-300, dated October 20, 2006, entitled "Reporting Employee Infections;" Memorandum # I-301, dated July 3, 2007, entitled "Employee Hepatitis B Immunization Program;" Memorandum # I-302, dated September 25, 2003, entitled "Employee Immunization Program."

Objectives, Scope, and Methodology

emergency evacuation respectively. They also examined Allentown's employee training process by reviewing new employee orientation schedules and manuals, a 2007 mandatory training course's manual and respective course summaries, and a list of employee off-site conference/training courses. The auditors then examined Allentown's fire and safety process by reviewing the fire drill and emergency response drill reports for the calendar years 2006 and 2007, and reviewed Allentown's policy and procedures review/revision tracking sheets, and the Safety Committee board minutes from July 2005 through September 2007.

Auditors also performed tests, as necessary, in prior audit areas to substantiate their understanding of Allentown management's progress in resolving the prior audit findings.

Audit Results

Guardian Office

A Federal Court decision mandates that DPW establish an independent Guardian Office in each state hospital and mental retardation center.¹⁴ The Guardian Officer serves as a representative payee and/or court appointed financial guardian for incompetent clients when no family or outside agency is available. Even after a client is discharged from the state hospital, the guardian officer may remain the legal guardian and/or the representative payee for the client for a period of time. All guardian officers report to, and are supervised by, the Bureau of Guardianship Programs in Harrisburg for compliance with DPW policies and procedures.¹⁵ In addition, Allentown established specific policies and procedures for the guardian office.

Finding 1 – Allentown’s guardian officer complied with DPW and Allentown policies and procedures.

Allentown’s guardian officer processed all examined transactions in accordance with DPW and hospital policies and procedures. Client wages were either deposited intact into their guardian account or records supported client cash payment. Further, all examined benefit payments were deposited to the guardian account of the benefit recipient. Additionally, support documentation for client account withdrawals was on file and the transactions were posted accurately to the appropriate client. Finally, all items purchased were allowable based on DPW requirements. As a result, the guardian officer has complied with DPW and Allentown policies and procedures.

¹⁴ Elvira Vecchione et. al. v. Helene Wohlgenuth, et. al., Civil Action – No 73-162, (E.D. Pa. 1978) The Vecchione Court Decision resulted from a class action suit filed in June 1973, on behalf of Elvira Vecchione, then a patient/resident at Philadelphia State Hospital.

¹⁵ Department of Public Welfare, Division of Guardianship Programs Policy and Procedure Manual, revised September 2005. Allentown State Hospital Policy and Procedure Memorandum # A-122, dated May 15, 2007, entitled “Security of Patient Valuables/Money;” Memorandum # A-123, dated May 15, 2007, entitled “Weekly Cash Disbursement for Patients.”

Patient Abuse

Allentown policy states, “each patient has the inherent right to be treated with dignity and to be accorded all civil and human rights. Acts of patient abuse are absolutely prohibited.”¹⁶ Reporting procedures have been established if anyone has reasonable cause to suspect that a patient is a victim.¹⁷ In addition, criminal background checks are performed on potential employees in compliance with state requirements.¹⁸ Finally, annual employee training includes protecting patients from mistreatment and abuse.¹⁹

Finding 2 – Allentown investigated, reported, and resolved incidents of abuse.

All 20 of the incidents examined were investigated by Allentown management in compliance with applicable policy. Further, corrective action was taken, when necessary, to resolve each of the incidents and all incidents were posted on the State Hospital Risk Management System database.

Finding 3 – Allentown did not maintain one of the documents required in the investigation process.

The results of the investigations were substantially documented and on file. The only document missing from the files was an ASH 260, which is used to notify an employee and their supervisor that the employee is a target of an investigation. Traditionally, this document has remained with the individual conducting the investigation, and was not retained in a central location with the results of the investigation. Because of retirement, transfers, and misfiling, the ASH 260 could not be located for 11 of the 20 incidents examined.

Recommendation:

Allentown should revise its incident investigation process and require the ASH 260 to be filed and maintained with the other investigation documentation with the Chief Executive Officer.

Management Comments:

We agree with this finding. This form is kept in the investigation files maintained by the CEO’s office.

¹⁶ Allentown State Hospital Policy and Procedure Memorandum #A-300, entitled “Patient Abuse Policies and Procedures,” dated January 31, 2007.

¹⁷ Allentown State Hospital Policy and Procedure Memorandum #A-311, entitled “Patient Complaints and Grievances,” dated April 30, 2007.

¹⁸ Act 13 of 1997, Section 503, “Grounds for denying employment.”

¹⁹ Allentown State Hospital – New Employee Orientation Schedule and Allentown’s “Annual In-Service Training Summary Report.”

Audit Results

Finding 4 – Allentown direct care staff underwent criminal background checks and received required patient abuse training.

All 25 employees reviewed had the required criminal background check that was required at the time of their hiring date. Allentown's complement report as of June 30, 2007 listed 361 filled positions. As of August 1, 2007, 341 employees had received the patient abuse mandatory training. Management stated that the remaining employees were scheduled to attend the mandated training over the remaining five months of the year.

Staff and Patient Wellbeing

Allentown is responsible for providing programs that further the health, safety, and wellbeing of its employees and patients. To meet this responsibility, they must provide the necessary training, develop and maintain programs directly related to accident and illness prevention, emergency action plans, and safety programs.

DPW's Emergency Operations Planning manual policy requires that Allentown develop an emergency operations response and recovery plan for the facility.

The plan must provide for internal emergencies such as fire, explosion, and external emergencies such as storm, flood, hurricane, bioterrorism, etc.²⁰ In addition, DPW Human Resources manual on safety and occupational health stipulates that Allentown's Safety Committee shall meet once a month.²¹ Allentown has also established policies governing employee wellbeing.²²

Finding 5 – Allentown maintained programs that addressed the wellbeing of employees and patients.

Allentown instituted programs, developed, and maintained various action plans, and provided training directly related to accident and illness prevention, emergency preparedness, and safety programs to further employee and resident wellbeing. Specific issues, which detail how Allentown has addressed the wellbeing of employees and residents, are discussed below.

²⁰ Department of Public Welfare, Emergency Operations Planning Policy and Procedure Manual, issued June 2, 2005.

²¹ Department of Public Welfare, Human Resources Manual, 7067 Safety and Occupational Health, 7067.3 Safety Committees, issued May 13, 2004.

²² Allentown State Hospital Policy and procedure Memorandum # I-100, dated April 26, 2006, entitled "Hand washing;" Memorandum # I-114, dated September 5, 2006, entitled, "Tuberculosis Control Program Policy;" Memorandum # I-300, dated October 20, 2006, entitled "Reporting Employee Infections;" Memorandum # I-301, dated July 3, 2007, entitled "Employee Hepatitis B Immunization Program;" Memorandum # I-302, dated September 25, 2003, entitled "Employee Immunization Program."

Safety Committee

The safety committee is responsible for recommending and making modifications to the safety policies and procedures. The committee meets monthly and discuss safety issues and concerns for the hospital. The meetings held from July 2005 through September 2007 were well attended by Allentown management and representatives from various departments and unions represented at the hospital. Members of the safety committee stated that their concerns and recommendations were adequately addressed by management.

Fire Safety

For the 2006 and 2007 calendar years, we reviewed records to support that all of the fire drills scheduled were conducted as required. In addition, Allentown conducted seven emergency response drills from July 1, 2005, through December 31, 2007.

Emergency Action Plans

Allentown's policy and procedure manual contained policies that addressed emergency operations and safety of the hospital. Detailed plans were established to address general emergencies that might arise. In addition, plans were developed to address specific emergencies such as bomb threats, hostage situations, civil disturbance, and acts of terrorism. Records indicated that these plans were reviewed and/or revised on an annual basis throughout our audit period.

Employee Training

Allentown has established an orientation program for new employees and mandatory annual training programs for all employees. During the orientation program, new employees are instructed in areas on infection control, fire safety, safety and security, environment of care, emergency plans, safety awareness, security awareness, and patient safety.

All employees are mandated to attend annual training on fire safety, safety and security, and infection control. Allentown's complement report as of June 30, 2007 listed 361 filled positions. As of August 1, 2007, 307 employees had received environment of care training which includes fire safety and security, and 205 employees had received the infection control training. Management stated that the remaining employees were scheduled to attend the mandated training over the remaining five months of the year.

Status of Prior Audit Findings and Recommendations

The following is a summary of the findings and recommendations presented in our prior audit report for July 1, 2002, to September 9, 2005, along with a description of Allentown's disposition of the recommendations.

Prior Audit Results

Prior Finding I-4 – Purchase requisition approval thresholds in the SAP R/3 module were not consistent with Allentown's internal policy.

The prior audit disclosed that the SAP R/3 Materials Management module did not provide Allentown management with a mechanism to ensure that all purchase requisitions were forwarded to the Facility Financial Manager as required by Allentown policy.

We recommended that Allentown management determine if the SAP R/3 routing default for purchase requisitions over \$20,000 should be changed to comply with their internal policy.

Status:

In their response, DPW agreed with this finding but stated:

...the SAP system does not have a provision to accommodate individual agency and facility approval threshold limits. As it is unlikely that changes to the SAP process will occur, the internal approval requirement that the Financial Manager approve all requisitions will continue.

Although the SAP system cannot be changed to comply with Allentown's internal policy, Allentown should be commended for taking the extra step to require the Facility Financial Manager to review and approve all purchase requisitions. We consider the prior finding to be resolved.

Prior Finding I-5 – Certain SAP roles created internal control weaknesses.

The prior audit disclosed that two Allentown purchasing department employees were incorrectly role-mapped to allow one to requisition, purchase, and receive goods or services, and the other to requisition and purchase items. These duties were not permitted by SAP role-mapping guidelines because they circumvented the internal control objective of

Status of Prior Audit Findings and Recommendations

requiring a segregation of duties over purchasing. We recommended that Allentown management amend the roles mapped for its purchasing department employees to eliminate incompatible purchasing functions.

Status:

Allentown Management amended the roles mapped for its purchasing department employees to eliminate EBPro Requisitioner and EBPro Receiver abilities. Therefore, Allentown has complied with our recommendation to eliminate incompatible purchasing functions.

Prior Finding I-6 – Employees used cellular telephones for personal business.

The prior audit disclosed that two hospital employees utilized hospital-issued cellular telephones for personal use. As a result, the hospital incurred excess charges related to the extra minutes attributed to the employees.

We recommended that Allentown management conduct timely detailed analysis of monthly cellular telephone bills to ensure limited and appropriate personal usage of the telephones and compliance with plan provisions. Additionally, Allentown management should communicate in writing, exceptions noted in the analysis to the employee's Department Director and a corrective action response should be provided to the telecommunication management officer. Finally, Allentown management should perform ongoing analyses of cellular plans and adjustments made based upon changing hospital needs.

Status:

Allentown has complied with our recommendation by designating the Facility Financial Manager as the Telecommunication Management Officer. Duties for this position include reviewing the monthly cellular telephone bills to ensure limited and appropriate personal usage of the telephones, and communicating discrepancies to the appropriate Executive Staff member for action. Additionally, Allentown management stated that both Allentown and DPW staff perform analyses of cellular plans.

Prior Finding II-2 – Management did not monitor changes to employee time records.

The prior audit disclosed that Allentown timekeepers have the ability to change employee hours worked and the method of compensation without prior supervisory approval. As a result, the employees could unintentionally or intentionally be paid at an incorrect rate or for an incorrect number of hours worked.

Status of Prior Audit Findings and Recommendations

We recommended that Allentown management require timekeepers to keep records of any changes made to an employee's time record with a signature of the employee and approval from management. Additionally, management should expand their audit of payroll. Finally, management should investigate if the SAP R/3 Payroll module has approval levels for corrections made to an employee's time records.

Status:

Allentown management complied with our prior year recommendation and now requires timekeepers to keep records of any changes made to an employee's time record with a signature of the employee and approval from management. In addition, the monthly audit function was expanded from three to six departments. Also, the payroll department is audited every month. As a result of these actions, we concluded that the finding has been resolved.

Audit Report Distribution List

This report was initially distributed to the following:

Commonwealth of Pennsylvania

The Honorable Edward G. Rendell
Governor

The Honorable Robin L. Wiessmann
State Treasurer
Pennsylvania Treasury Department

The Honorable Edwin B. Erickson
Chair
Public Health and Welfare Committee
Senate of Pennsylvania

Department of Public Welfare
The Honorable Estelle B. Richman
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The Honorable Frank L. Oliver
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Gregory Smith
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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.