

Financial Audit Report

Hiram G. Andrews Center

**Commonwealth of Pennsylvania
Rehabilitation Center Fund**

For the Fiscal Years Ended June 30, 2009, and June 30, 2010



Financial Audit Report

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January 2011
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Introductory Section

Introductory Section

January 14, 2011

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

and

Donald Rullman
Director
Hiram G. Andrews Center
Johnstown, Pennsylvania 15905

Dear Governor Rendell and Director Rullman:

Enclosed is the independent auditor's report for the combined balance sheet, the combined statement of revenues, expenses, and changes in retained earnings, and the combined statement of cash flows for the fiscal years ended June 30, 2009, and June 30, 2010, of the Hiram G. Andrews Center. You will note that our opinion is dated December 20, 2010, which is the date that our audit work closed.

Sincerely,

JACK WAGNER
Auditor General

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Introductory Section

The Hiram G. Andrews Center

The Hiram G. Andrews Center is administratively part of the Commonwealth of Pennsylvania's Bureau of Rehabilitation Center Operations in the Office of Vocational Rehabilitation, Department of Labor & Industry.¹ Since its opening in April 1959, the Hiram G. Andrews Center has primarily provided rehabilitative-type services to persons with disabilities in order to prepare them for gainful employment. Individualized programs are established for each client to assist them in selecting suitable employment goals and to prepare them for a designated vocation through counseling, training, physical restoration, and job placement programs. The Hiram G. Andrews Center has been approved since 1978 to award associate degrees (i.e., Associate in Specialized Business Degree and Associate in Specialized Technology Degree) to clients who fulfill the academic requirements of such programs. Furthermore, the Hiram G. Andrews Center offers additional services to other types of non-handicapped clients such as post-secondary education services for veterans and retraining of displaced workers through the federal Workforce Investment Act of 1998.

The Hiram G. Andrews Center is located in Johnstown, Cambria County, on 50 acres of land. It was constructed as the world's first rehabilitation facility under one roof with a barrier-free environment. It is operated as a self-sustaining facility and does not receive a direct legislative appropriation. Payments for services rendered provide the funding for facility operations. Since client referrals for admission are primarily received through 15 Office of Vocational Rehabilitation district offices, the Hiram G. Andrews Center's predominant financial supporter for client services is the Office of Vocational Rehabilitation.

The State Board of Vocational Rehabilitation has administrative responsibility over the Hiram G. Andrews Center's operations. A director, who is appointed by the Secretary of Labor & Industry, administers day-to-day operations of the facility.

¹ The Office of Vocational Rehabilitation is administered, supervised, and controlled by the State Board of Vocational Rehabilitation established under the Department of Labor & Industry pursuant to the Vocational Rehabilitation Act of 1988, 43 P.S. § 682.1 et seq. The secretary of the Department of Labor & Industry serves as chairperson of the board.

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Financial Section

Financial Section

Independent Auditor's Report

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

Dear Governor Rendell:

We have audited the accompanying balance sheets of the Hiram G. Andrews Center, as of June 30, 2009, and June 30, 2010, and the related statements of revenues, expenses and changes in retained earnings and cash flows for the fiscal years then ended. These financial statements are the responsibility of the Hiram G. Andrews Center's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing principles generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* as issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the financial position, results of operations, and cash flows of the Hiram G. Andrews Center. The financial statements are not intended to present fairly in conformity with accounting principles generally accepted in the United States of America the entire financial position of the Commonwealth of Pennsylvania and the results of its operations and cash flows of its proprietary-type enterprise funds.

The Honorable Edward G. Rendell
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In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Hiram G. Andrews Center, as of June 30, 2009, and June 30, 2010, and the results of its operations and cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2010, on our consideration of the Hiram G. Andrews Center's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Sincerely,

JACK WAGNER
Auditor General

December 20, 2010

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Financial Section

Balance Sheet

For the Fiscal Years Ended June 30, 2009, and June 30, 2010

ASSETS	2009	2010
Current assets:		
Cash	\$ 82,199	\$ 86,357
Investments (Note 2)	3,490,416	4,367,832
Accounts receivable – net of allowance for bad debts of \$77 in 2009 and \$120 in 2010	61,751	108,299
Grants receivable	110,268	122,323
Due from other funds (Note 5)	<u>4,098,679</u>	<u>4,207,341</u>
Total current assets	<u>\$7,843,313</u>	<u>\$8,892,152</u>
Fixed assets:		
Buildings and improvements (Note 1)	\$23,194,034	\$25,335,410
Equipment and furniture	3,136,180	2,247,426
Construction-in-progress	<u>2,141,376</u>	<u>2,885,931</u>
Fixed assets before depreciation	28,471,590	30,468,767
Less: Accumulated depreciation	<u><16,811,472></u>	<u><17,496,157></u>
Net fixed assets	<u>11,660,118</u>	<u>12,972,610</u>
Other assets	<u>8,736</u>	<u>7,076</u>
Total assets (Obtained by adding totals of current, fixed, and other assets)	<u>\$19,512,167</u>	<u>\$21,871,838</u>
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Accounts payable	\$ 410,028	\$ 690,399
Grants payable	380	0
Accrued liabilities	2,850,256	1,172,007
Due to other funds	127,754	0
Deferred revenue	<u>3,128</u>	<u>3,128</u>
Total current liabilities	<u>\$3,391,546</u>	<u>\$1,865,534</u>
Fund equity:		
Contributed capital – capital grants	\$ 84,297	\$ 112,324
Contributed capital – government contributions	6,765,304	8,632,936
Retained earnings – unreserved	9,266,020	11,256,044
Retained earnings – reserved for improvements (Note 4)	<u>5,000</u>	<u>5,000</u>
Total fund equity	<u>\$16,120,621</u>	<u>\$20,006,304</u>
Total liabilities and fund equity (Obtained by adding totals of current liabilities and fund equity)	<u>\$19,512,167</u>	<u>\$21,871,838</u>

Notes to financial statements are in integral part of this report.

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Statement of Revenues, Expenses, and Changes in Retained Earnings

For the Fiscal Years Ended June 30, 2009, and 2010

	2009	2010
Operating revenues:		
Client services revenue	\$19,931,750	\$19,413,019
Other operating revenue	327,713	561,339
Total operating revenues	20,259,463	19,974,358
Operating expenses:		
Client services	2,972,629	2,877,850
Education services	4,146,797	4,196,064
Medical services	2,427,345	2,217,981
Student life services	1,815,383	1,840,015
Institutional services	6,102,836	6,316,599
Executive services	3,955,497	4,090,892
Total operating expenses	21,420,487	21,539,401
Operating loss	<1,161,024>	<1,565,043>
Nonoperating revenues:		
Investment income	39,985	12,265
Operating grant revenue	1,746,872	1,592,505
Total nonoperating revenues	1,786,857	1,604,770
Gains and Losses:		
Gain <loss> on sale of investments	<168,709>	0
Unrealized gain <loss> on investments	33,700	0
Net income <loss>	490,824	39,727
Building use allowance	277,962	277,962
Prior period adjustments	<2,029>	1,672,334
Transfer from <to> reserve for improvements	1,394,519	0
Net transfers and adjustments	1,670,452	1,950,296
Increase <decrease> in retained earnings	2,161,276	1,990,023
Retained earnings – beginning of year	7,104,744	9,266,020
Retained earnings – end of year	\$ 9,266,020	\$11,256,043

Notes to financial statements are in integral part of this report.

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Statement of Cash Flows

For the Fiscal Years Ended June 30, 2009, and 2010

	2009	2010
CASH FLOWS FROM OPERATING ACTIVITIES:		
Income <loss> before transfers and adjustments	\$ 490,824	\$ 39,727
Adjustments to reconcile net income to net cash provided from operating activities:		
Depreciation	1,401,807	684,685
Decrease <increase> in accounts receivable	<3,557>	<46,547>
Decrease <increase> in grants receivable	41,060	<12,055>
Decrease <increase> in due from other funds	<2,502,191>	<108,662>
Decrease <increase> in other assets	1,163	1,660
Increase <decrease> in accounts payable	56,022	280,372
Increase <decrease> in accrued liabilities	295,592	<1,678,249>
Increase <decrease> in grants payable	<71,470>	<380>
Increase <decrease> in deferred revenue	0	0
Increase <decrease> in due to other funds	<u>62,524</u>	<u><127,754></u>
NET CASH PROVIDED <USED> BY OPERATING ACTIVITIES	<u><228,226></u>	<u><967,203></u>
CASH FLOWS FROM CAPITAL AND OTHER FINANCING ACTIVITIES:		
Capital gains provided to the center	<10,878>	28,026
Acquisition of equipment and furniture	69,528	888,754
Capital gains provided by government	1,337,214	1,867,632
Prior period adjustments	<2,029>	1,672,334
Building use allowance	277,962	277,962
Improvements to the center	<4,816,267>	<2,141,376>
Reduction in or <additional> projects under construction	<u>3,421,749</u>	<u><744,555></u>
NET CASH PROVIDED <USED> BY CAPITAL AND OTHER FINANCING ACTIVITIES	<u>277,279</u>	<u>1,848,777</u>
Net <decrease> increase in cash and investments	49,053	881,574
Cash and investments – beginning of year	<u>3,523,562</u>	<u>3,572,615</u>
Cash and investments – end of year	<u>\$3,572,615</u>	<u>\$4,454,189</u>

Notes to financial statements are in integral part of this report.

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Notes To Financial Statements

1. Summary of Significant Accounting Policies

Basis of Presentation. The Commonwealth of Pennsylvania established the Rehabilitation Center Fund on May 13, 1959, to receive and disburse all fees for services rendered and other income received by the Hiram G. Andrews Center. The Rehabilitation Center Fund, which is an integral part of the Commonwealth of Pennsylvania reporting entity, is classified and presented as a proprietary-type enterprise fund. This type of fund is used to account for operations that are financed and operated in a manner similar to business enterprises. Although the Rehabilitation Center Fund accounts for the financial activity of the Hiram G. Andrews Center, it represents only a portion of the total proprietary-type enterprise funds of the Commonwealth of Pennsylvania.

The Hiram G. Andrews Center provides educational and rehabilitative services to clients predominantly referred from the Department of Labor & Industry's Office of Vocational Rehabilitation. All related costs of providing goods and services to clients are financed by user charges.

Basis of Accounting. The financial statements of the Hiram G. Andrews Center are prepared on the accrual basis of accounting. On this basis, revenues are recognized in the year in which they are earned and become measurable, and expenses are recognized in the year they are incurred.

In order to assist the reader in understanding the accompanying financial statements, a summary of the more significant policies is presented below:

Investments. The methods and significant assumptions used to determine the fair value of investments were obtained from the Commonwealth of Pennsylvania, Treasury Department's Treasury Unitized Accounting Reporting System.

Fixed Assets. Fixed assets are stated at cost. All assets with a purchased cost, or fair value if acquired by gift, in excess of \$5,000 with an estimated useful life in excess of two years are capitalized. Improvements to physical plant, in excess of \$25,000 that materially prolong the useful life of plant assets, are similarly capitalized.

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Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The following lives are used:

Fixed Asset	Useful Life
Buildings	30 years
Improvements	20 years
Equipment and furniture	5 - 20 years

During the fiscal year ended June 30, 2003, the Hiram G. Andrews Center entered into a guaranteed energy savings contract for the installation of energy saving equipment and improvements to the buildings. As a result, the Hiram G. Andrews Center incurred \$0 as of June 30, 2009, and an additional \$744,555 as of June 30, 2010, in construction-in-progress expenses for this project.

Retirement Plan. Full-time employees of the Hiram G. Andrews Center participate in the Commonwealth of Pennsylvania State Employees' Retirement System. The Hiram G. Andrews Center's portion of retirement expense is billed and paid on a quarterly basis (see Note 6).

Compensated Absences. The Hiram G. Andrews Center accrues a liability for compensable employee annual, sick, and personal leave as earned. Employees accumulate annual leave based on 2.7 percent through 10 percent of regular hours paid to a maximum of 45 days. Employees are paid for accumulated unused annual leave upon termination or retirement.

Employees accumulate sick leave based on 5 percent of regular hours paid to a maximum of 300 days. Retiring employees that meet service, age, or disability requirements are paid for their accumulated unused sick leave as follows:

Days Available At Retirement	Percentage Buy-Out	Maximum Days
0 - 100	30%	30
101 - 200	40%	80
201 - 300	50%	150
over 300 (in last year of employment)	100% of days over 300 days	13

Depending on the date of hire, employees may accumulate personal leave of one, two, or four days each calendar year. Personal leave days are noncumulative from calendar year to

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calendar year. Employees are paid for accumulated unused personal leave upon termination or retirement.

The accumulated annual, sick, and personal leave liability payable in subsequent fiscal years for the Hiram G. Andrews Center's employees as of June 30, 2009, was \$1,752,620. Beginning July 1, 2009, the Commonwealth changed the method of leave payouts for retirements. The payouts will be made from a special fund. Therefore, the Commonwealth established an additional fringe benefit account entitled Employer Payout Assessment and each agency is assessed two percent of gross salaries monthly. The Hiram G. Andrews Center charges expense for this assessment and no longer maintains an accrual account for leave liability.

2. Cash and Investments

Predominantly all of the Hiram G. Andrews Center's cash is deposited with the state treasurer and pooled with other state funds for investment purposes. The investment pool is a short-term investment portfolio maintained by the Commonwealth of Pennsylvania Treasury Department's Bureau of Cash Management and Investment for the benefit of all Commonwealth funds. For the purposes of the statements of cash flows, the Hiram G. Andrews Center considers all investments to be highly liquid and an equivalent to cash.

3. Land and Buildings

Land, buildings, and certain building improvements owned by the Commonwealth of Pennsylvania with a cost of \$14,226,336, which are not included in the accompanying financial statements, have been made available to the Hiram G. Andrews Center without cost or responsibility to service associated debt, if any.

4. Retained Earnings - Reserve For Improvements

Retained earnings as of June 30, 2009, and June 30, 2010, were reserved in the amount of \$5,000 each year to provide funds for planned improvements or emergency maintenance to buildings or equipment. The Hiram G. Andrews Center prepared miscellaneous encumbrance documents and allocated funds totaling \$5,000 each year as of June 30, 2009, and June 30, 2010, for specific planned facility repair and/or renovation projects.

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5. Interfund Receivables and Payables

Interfund receivable and payable balances as of June 30, 2009, and June 30, 2010, were comprised of the following amounts on an individual fund basis:

	June 30, 2009		June 30, 2010	
	Due from other funds	Due to other funds	Due from other funds	Due to other funds
General Fund	\$ 18,286	\$127,754	\$ 0	\$ 0
Vocational Rehab Fund	<u>4,080,393</u>	<u>0</u>	<u>4,207,341</u>	<u>0</u>
Total	<u>\$4,098,679</u>	<u>\$127,754</u>	<u>\$4,207,341</u>	<u>\$ 0</u>

6. Retirement and Other Postemployment Benefits

State Employees' Retirement System. The Hiram G. Andrews Center employees are members of the State Employees' Retirement System (SERS), a contributory defined benefit pension plan established by Commonwealth law. SERS provides retirement, death, and disability benefits. Retirement benefits vest after five years of credited service. Employees who retire at age 60, or with 35 years of service if under age 60, are entitled to a normal (unreduced) annual retirement benefit. The general annual benefit is 2.5 percent of the member's high three-year average salary multiplied by the number of years of service.² The Hiram G. Andrews Center's contribution requirement for the fiscal years ended June 30, 2009, and June 30, 2010, was \$332,064 and \$318,917 respectively.

SERS issues stand-alone financial statements which are available to the public. Written requests for SERS financial statements should be addressed to the following address:

State Employees' Retirement System
Executive Office
P.O. Box 1147
Harrisburg, PA 17108

² Effective, January 1, 2011, new employees will vest after ten years of service, and be eligible to retire with full benefits upon attainment of a superannuation score of 92 (service years plus age), provided the member has 35 years of service, or attained age 65.

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Other Post-employment Benefits. The Hiram G. Andrews Center provides certain health care benefits for retired employees (that meet specified length-of-service and age requirements) and their dependents. These benefits are provided as a result of negotiated collective bargaining agreements and through administrative policy. The Hiram G. Andrews Center recognizes the cost of providing these benefits, which totaled \$1,386,848 and \$1,283,423 for the fiscal years ended June 30, 2009, and June 30, 2010, respectively, as incurred.

7. Contingencies

Federal and State Client Assistance Programs. Under the terms of federal and state client assistance programs utilized by the Hiram G. Andrews Center, periodic audits are or may be required and certain costs may be questioned as not being appropriate expenses under the terms of the programs. Such audits could lead to reimbursement to the funding agencies.

8. Related Party – Office of Vocational Rehabilitation

The Office of Vocational Rehabilitation of the Department of Labor & Industry exercises control and management of the Hiram G. Andrews Center. Client referrals and payments for services rendered by the Hiram G. Andrews Center are primarily received from the Office of Vocational Rehabilitation. During the fiscal years ended June 30, 2009, and June 30, 2010, the Hiram G. Andrews Center recognized \$19,150,100 and \$18,360,441 respectively, as client revenues for services rendered to Office of Vocational Rehabilitation-sponsored client referrals.

During the fiscal years ended June 30, 2009, and June 30, 2010, the Johnstown District Office of the Office of Vocational Rehabilitation leased office space from the Hiram G. Andrews Center and paid \$102,500 each year for rental payments.

9. Affiliated Organizations

The Client Organization of the Hiram G. Andrews Center is an organization established to provide business-training experience to clients and to generate profits to be utilized to supplement recreational and social activities sponsored by the Hiram G. Andrews Center. The Client Organization is managed jointly by Hiram G. Andrews Center employees and clients. The financial statements are not included in the accompanying financial statements of the Hiram G. Andrews Center.

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Based on unaudited financial statements, the Client Organization had net assets of approximately \$114,000 and \$119,000, respectively, at June 30, 2009 and 2010. The combined revenues, operating expenses, and activity expenses were approximately \$135,000, \$103,000, and \$30,000, respectively, for the year ended June 30, 2009, and \$149,000, \$110,000, and \$24,000, respectively, for the year ended June 30, 2010.

**Report On Compliance And On Internal Control Over Financial
Reporting Based On An Audit Of Financial Statements Performed In
Accordance With Government Auditing Standards**

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

Dear Governor Rendell:

We have audited the accompanying financial statements of the Hiram G. Andrews Center, as of and for the fiscal years ended June 30, 2009, and June 30, 2010, and have issued our report thereon dated December 20, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* as issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Hiram G. Andrews Center's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hiram G. Andrews Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Hiram G. Andrews Center's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hiram G. Andrews Center 's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information of the Commonwealth of Pennsylvania, the management of the Hiram G. Andrews Center, others within the entity, and the federal awarding agencies, and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,

JACK WAGNER
Auditor General

December 20, 2010

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Audit Report Distribution List

Audit Report Distribution List

The Honorable Edward G. Rendell
Governor

The Honorable Robert M. McCord
State Treasurer
Pennsylvania Treasury Department

Department of Labor & Industry
The Honorable Sandi Vito
Secretary

William A. Gannon
Executive Director
Office of Vocational Rehabilitation

John Kaschak
Director of Audits
Office of Comptroller Operations
Office of the Budget

Hiram G. Andrews Center
Donald Rullman
Director

This report is a matter of public record and is accessible at www.auditorgen.state.pa.us or by contacting the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, Pennsylvania 17120. Telephone: 717-787-1381.