

Commonwealth of Pennsylvania
Department of Corrections
State Correctional Institution at Rockview
July 1, 2005, to June 1, 2007
Performance Audit



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November 7, 2007

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 State Correctional Institution at Rockview of the Department of Corrections from July 1, 2005, to June 1, 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 audit objectives, scope, methodology, findings, and recommendations. The report notes that although most of the recommendations of the prior audit have been implemented, inventory controls remain an issue. Also, weaknesses were found in the processing of the maintenance work order system

We discussed the contents of the report 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 Rockview 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 General Assembly created the Pennsylvania Bureau of Corrections with the passage of Act 408 of July 29, 1953, P. L. 1428, Section I. In January 1981, responsibility for bureau operations transferred from the authority of the Attorney General to the Office of the General Counsel. On December 30, 1984, the Governor signed Act 245 of 1984,¹ elevating the Bureau of Corrections to cabinet level status as the Department of Corrections.

The main purpose and goal of the Department is to maintain a safe and secure environment for both incarcerated offenders and the staff responsible for them. In addition, the Department believes that every inmate should have an opportunity to be involved in a program of self-improvement.

The Department is responsible for all adult offenders serving state sentences of two years or more. As of June 23, 2006, it operated 24 correctional institutions, 1 regional correctional facility, 1 motivational boot camp, a training academy, and 13 community pre-release centers throughout the Commonwealth of Pennsylvania.

State Correctional Institution at Rockview

The State Correctional Institution at Rockview is a medium-security facility for adult male offenders located in central Pennsylvania between the communities of State College and Bellefonte in Centre County.

Rockview is accredited as an adult institution by the National Commission on Accreditation for Corrections. Rockview's mission is to protect the public by confining persons committed to custody in safe, secure facilities, and to provide opportunities for inmates to acquire skills and values necessary to become productive law-abiding citizens, while respecting the rights of crime victims.

The institution's physical plant and grounds encompass approximately 6,600 acres of land, of which 3,600 acres are forestland, 2,600 acres are used for farm-related activities, and the remaining 400 acres contain the institution's buildings. The Department's Bureau of Correctional Industries operates a freight operation.

¹ 71 P.S. § 310.1.

Background Information

The following schedule presents selected unaudited Rockview operating data compiled for the years ended June 30, 2005, and June 2006:

	2005	2006
Operating expenditures (rounded in millions) ²	\$57.8	\$58.4
Inmate population at year-end	1,946	2,007
Capacity at year-end	1,700	1,700
Percentage of capacity at year-end	114.5%	118.1%
Average monthly population	1,945	1,969
Average cost per inmate ³	\$29,695	\$29,656

² Operating expenses were recorded net of fixed asset costs, an amount that would normally be charged as part of depreciation expense.

³ Average cost was calculated by dividing operating expenditures by the average monthly inmate population.

Objectives, Scope, and Methodology

We selected the audit objectives from the following general areas: inventory management, key inventory, tool inventory, employee training, maintenance, staffing levels, overtime, contract management, and employee complaints. The specific objectives were:

- To determine if Rockview has adequate management controls over the warehouse inventory. (Finding 1)
- To determine if Rockview established adequate management control over key inventory. (Finding 2)
- To determine if Rockview established adequate management control over the tool inventory. (Finding 3)
- To determine if Rockview complied with employee training requirements. (Finding 4)
- To determine the economy and efficiency of maintenance operations and the accuracy of maintenance expenditures. (Findings 5 and 6)
- To assess the staffing levels to determine if levels were sufficient to meet the needs of the institution. (Finding 7)
- To evaluate the use of overtime to determine if it was cost effective. (Finding 8)
- To determine if the commissary contract was economical. (Finding 9)
- To review employee complaints and evaluate the efforts to respond to them. (Finding 10)

We also determined the status of the conclusions and recommendations presented in our prior audit report covering the period from July 1, 2002, to February 11, 2005, including a description of Rockview's disposition of the recommendations.

To accomplish the objectives in these areas, we reviewed the Department of Corrections' Fiscal Administration Policy⁴, the Facility Security Manual⁵, Tool Control Policy⁶, staff

⁴ The Department of Corrections, Fiscal Administration Policy No. 3.1.1.

⁵ Department of Corrections Policy Number 6.3.1, Facility Security Manual, Section 10 – Key Control.

⁶ Policy Number 6.3.1, Section 7, Tool Control and Security of Facility Blue Prints.

Objectives, Scope, and Methodology

development and training policy⁷, Facility Maintenance policy⁸, the policy on Commissary/Outside Purchases⁹, the facility's annual training plan and annual training report for the fiscal year ended June 30, 2006. Auditors also reviewed the applicable union bargaining agreements, and the Department of Corrections Policy Number 1.6.1 – Equal Opportunity Employment, as well as Policy Number 1.6.2 – Sexual Harassment.

Auditors interviewed management and staff responsible for procurement, key and tool inventories, training, human resources, and maintenance operations. Auditors also held discussions with Rockview management and staff to obtain an updated understanding of the progress in implementing the recommendations made in the prior audit.

To audit management controls over the warehouse inventory, auditors randomly selected and tested 16 of 804 warehouse inventory items, and randomly selected and tested an additional 16 warehouse inventory items not listed on the February 2007 Business Warehouse Inventory on Hand report.

To audit management control over key inventory, auditors toured the facility, analyzed Rockview's master key inventory listing, and randomly selected and tested 36 days of shift command reports for the calendar year 2006 to determine if the control procedures were followed. Auditors also analyzed the weekly and monthly key inventory reports for calendar year 2006, randomly selected and tested the 20 keys listed on the master key inventory, and reviewed the Quarterly Incident Command System Inspection Reports for December 07, 2005, and June 23, 2006.

To audit management control over the tool inventory, auditors toured the facility, analyzed Rockview's master tool control listing, randomly selected and tested tools in the Maintenance shops, Culinary office, Medical office, Correctional Industries office, and Restricted Tool Vault to determine proper accountability. In addition, the auditors reviewed weekly and quarterly tool reports for calendar year 2006.

To determine if Rockview complied with employee training requirements, auditors selected 10 of 92 instructors' certification documents to determine possession of required certifications, randomly selected and tested 41 of 646 employee training records for the fiscal year ended June 30, 2006. Auditors also randomly selected and tested training records for 10 of 22 Fire Emergency Response Team (FERT) members and all 22 Corrections Emergency Response Team (CERT) members for the fiscal year ended June 30, 2006.

To determine the economy and efficiency of maintenance operations, auditors randomly selected and tested 36 of 2,452 completed maintenance work orders from January 1, 2007, to

⁷ Department of Corrections, Policy Number 5.1.1, "Staff Development and Training" effective date December 15, 2003.

⁸ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 10.2.1 Facility Maintenance, October 10, 2005.

⁹ Commonwealth of Pennsylvania, Department of Corrections, Policy No. DC-ADM 815, Personal Property, Basic/State Issued Items and Commissary/Outside Purchases.

Objectives, Scope, and Methodology

April 11, 2007, and 40 of 339 work orders identified as issued/not completed as of April 13, 2007, and 15 Visa credit card purchases from January 2007 to March 2007.

To assess the staffing levels, auditors analyzed the October, 2004 manpower survey report and additional Department staffing reports and compared the Department's staffing levels to Rockview's February 23, 2007 Detailed Complement and Wage Report. The auditors also reviewed Rockview's February 10, 2007, April 7, 2007, and May 12, 2007 Vacant Positions Reports.

To evaluate the use of overtime, auditors analyzed overtime hours and expenses from July 2006 through March 2007, and compared fiscal year ended June 30, 2005 overtime expenses to fiscal year ended June 30, 2006 expenses, and compared fiscal year ended June 30, 2006 overtime expenses to the fiscal year ended June 30, 2007 budgeted amounts.

To determine if the commissary contract was economical, auditors analyzed the commissary income statements for January 2004 to December 2004, and the purchases/sales reports for May 2006 to April 2007, and randomly selected and tested 15 of 267 transactions for which inmates that made commissary purchases on May 2, 2007.

To evaluate the efforts to respond to employee complaints auditors reviewed employee exit interviews and the Grievance/Complaint Logs for calendar year 2006. Auditors also reviewed the labor management meetings minutes for the months of April, June, August, and October 2006 to determine timeliness of complaint responses.

To determine the status of the implementation of the recommendations presented in our prior audit report, auditors reviewed the Department's written response dated July 28, 2006, performed tests as part of, or in conjunction with, the current audit, and had discussions with appropriate Rockview personnel regarding the prior audit findings and recommendations.

The scope of the audit was from July 1, 2005, to June 1, 2007, unless indicated otherwise in the individual report sections.

Audit Results

Inventory Management

State facilities must maintain an inventory of items necessary for the day-to-day operations of the institution. The facility's management is responsible for safeguarding, controlling, and effectively managing this inventory. Rockview maintains inventory records for approximately 804 different items in its warehouse. These inventoried items include food, clothing, and housekeeping and office supplies.

Finding 1 – Rockview did not have adequate physical inventory controls.

Our prior audit revealed that an annual physical inventory was not conducted since October 2002, warehouse personnel conducted weekly spot checks, but staff did not use the SAP physical inventory count sheets to complete weekly spot checks.

Our current audit found that Rockview still did not conduct an annual physical inventory and management did not conduct random spot checks of inventory.

Of the 32 items tested:

- Six items had IES system balances greater than the actual count, which overstated the inventory balance by approximately \$2,350.
- Six items had IES system balances less than the actual count, which understated the inventory balance by approximately \$1,612.
- Three items were in the warehouse but were not included on the Business Warehouse Inventory on Hand report.

The Department's fiscal administration policy states that:

Physical inventories shall be conducted... at least annually for warehouses.¹⁰

Adequate control over inventory includes assigning individuals who do not have custodial, recordkeeping, or direct supervisory duties to conduct the annual physical inventory and

¹⁰ The Department of Corrections, Fiscal Administration Policy No. 3.1.1, Section VI. Procedures, subsection G. Inventory Management.

spot checks. The failure to follow these guidelines weakens management control over inventory. Adequate control is necessary to minimize the risk of potential loss error.

Recommendation:

Rockview's Management should enforce existing Commonwealth policies and implement additional procedures for proper inventory management in order to safeguard inventory.

Management Comments:

Management agreed with the finding and stated that are in the process of developing procedures to correct the deficiencies.

Key Inventory

The policy of the Department of Corrections is to operate its facilities in the most secure manner to ensure the safety of the public, facility staff, and inmates. Part of institution security is the maintenance of key inventory. The purpose of the inventory is to ensure that keys are properly stored, marked, and disbursed so that the institution's security is not compromised.

Finding 2 – The controls over key inventory were adequate.

The audit found that Rockview established adequate internal controls to monitor and account for the institution's key inventory. Rockview maintains a master key inventory, which is reviewed and updated daily. Weekly and monthly key inventory and inspection reports are conducted as required.

A key box system has been established to enhance the accountability and security of facility keys further. The system permits employees to access only their assigned keys through a computerized retrieval system that logs when the keys are removed and returned.

Tool Inventory

The policy of the Department of Corrections is to operate its facilities in the most secure manner to ensure the safety of the public, facility staff, and inmates. Part of the Institution's security is the maintenance of a tool inventory. The purpose of the inventory is to ensure that tools are properly stored, marked, and disbursed so that the institution's security is not compromised.

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Finding 3 – The controls over tool inventory were adequate.

The audit found that Rockview has established adequate internal controls to monitor and account for the institution's tool inventory. Weekly and quarterly tool inventory and inspection reports are conducted as required. Each area that stored and issued tools implemented a control and accountability system for all tools. The institution utilizes shadow boards, sign-out/sign-in sheets and a tagging system in order to track and identify tools in use. All tool inventories were conducted as required and discrepancies were immediately reported to security. The Tool Control Officer disposed of broken or surplus tools in accordance with applicable policies and procedures.

Employee Training

The State Correctional Institution at Rockview, through the Department of Corrections, is responsible for providing all employees with initial orientation and continuing education and training programs that focus on skills and competencies directed toward the safety and care of the inmates as well as the staff of the institution. The Training Coordinator is responsible for overseeing the planning, coordinating, record maintenance and on-site monitoring of training to ensure adherence to requirements.

Finding 4 – Staff received the minimum annual training and instructors were certified properly.

Auditors reviewed the training records for 41 employees for the fiscal year ended June 30, 2006, and found that all had received the minimum training hours. In addition, all CERT and FERT team members received the required training. We also found that the 10 instructors selected for testing received proper certification in his/her teaching assignments.

Maintenance Expense

The primary objective of the Maintenance Department is to provide routine and preventive maintenance. Rockview is required to maintain a written physical plant preventive maintenance plan that includes provisions for emergency repairs and replacement in life-threatening situations. Rockview implemented a new computerized maintenance work order system that enabled the institution to request, prioritize, assign, log, and track work orders electronically.

Finding 5 – The maintenance department complied with policies and procedures for credit card purchases.

We tested all 15 Visa credit card purchases made by the maintenance department and determined that they were completed in accordance with policies and procedures. The requests were properly approved; justifications were appropriate and all required documentation, such as, agency purchase requests, invoices, receiving reports were included.

Finding 6 – Weaknesses existed in Rockview’s work order system.

A proper maintenance work order system is necessary to ensure that management maintains a safe, secure, and healthy work environment for staff, inmates, and visitors. The system tracks the approval, employees’ time, materials used and timeliness for each project and/or repair. The Department of Corrections policy states:

Work orders for repairs shall be initiated by each respective department staff, signed by the department head and forwarded to the Maintenance Department for review, evaluation, disposition, approval, assignment of a priority code, and scheduling of all work.¹¹

Only the Department Maintenance Work Order Form DC-437 (Attachment 12-A) or the electronic equivalent is authorized for requesting maintenance work. A DC-437 must be filled out completely. An incomplete or vague DC-437 shall be returned indicating needed or missing information on a work order information request form.¹²

As work orders assignments are completed, it shall be the responsibility of each maintenance staff member to complete the back of the DC-437 listing time, and materials used. As work order assignments are completed, the DC-437 is to be signed and dated by the maintenance personnel completing the work and returned to his/her immediate supervisor. The supervisor shall inspect the completed work, sign the DC-437, and forward the DC-437 to the Facility Maintenance Manager’s office for review and administrative tracking.¹³

The Department policy further states:

Maintenance Priority Code Numbers include the following:

¹¹ Commonwealth of Pennsylvania, Department of Corrections, Policy Number 10.2.1, Facility Maintenance, Section 12 Maintenance Work Orders, A. General Procedures, 1. Requesting Maintenance Work.

¹²The Department of Corrections Policy Number 10.2.1 Facility Maintenance, Section 12 Maintenance Work Orders A. General Procedures 1. Requesting Maintenance Work.

¹³ The Department of Corrections Policy Number 10.2.1 Facility Maintenance, Section 12 Maintenance Work Orders A. General Procedures, 4. Completed Work Orders.

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- #1 Emergency – Security repairs – immediate; overtime may be authorized.*
- #2 Immediate – Health and Safety repairs – work that needs to be addressed immediately; overtime may be authorized.*
- #3 Urgent – repairs that need to be addressed the next scheduled work day. Parts or materials may need to be ordered.*
- #4 Routine – general repairs and preventative maintenance.¹⁴*

Auditors tested 36 completed work orders and noted the following weaknesses: none of the work orders included the employee's time and material costs; a priority code was not assigned to any of the 36 orders, and none of the work orders included evidence of a supervisor's inspection of the work completed. In addition, testing of 40 open work orders found that only one of these work orders was assigned a priority code.

Failure to maintain a proper work order system may cause maintenance workers to miss or avoid completing important repairs that may have security and/or safety ramifications. In addition, delaying or failure to complete the necessary work may result in significantly more expensive repairs in the future. The lack of documentation of materials and supplies used may increase the risk of misappropriation of these items for unauthorized use.

Recommendations:

Rockview management should enforce existing policies to ensure that all work orders include all required information. In addition, management should review, verify, and prioritize all outstanding work orders to ensure timely completion.

Management Comments:

Management agreed with the finding and stated that they will review this area and correct the issues.

Staffing Levels

The Department of Corrections establishes security staffing requirements for each of its institutions by preparing a manpower survey report. The survey outlines what the established corrections officer complement should be based on security post positions. In May 2006, the Department established staffing requirements for support areas including Activities, Maintenance, Food Service, Chaplaincy, Business Office, Psychology Services, Dental and Nursing.

¹⁴ The Department of Corrections Policy Number 10.2.1 Facility Maintenance, Section 12 Maintenance Work Orders A. General Procedures, 3 - Maintenance Priority Code Numbers.

Finding 7 – Rockview’s staffing levels were adequate.

The audit of staffing levels found that Rockview maintained sufficient staffing levels for corrections officers as well as the additional support areas. The levels complied with the Department’s proposed staffing requirements as reflected in the following table:

Department	Proposed	Current	Difference
Corrections Officers	415	414	-1
Activities	7	7	0
Maintenance	52	53	1
Chaplaincy	2	2	0
Psychology	7	7	0
Business Office	22	21	-1
Food Service	28	28	0
Dental	5	5	0
Nursing	29	27	-2

Overtime

Rockview is a medium security facility for adult male offenders. Part of Rockview’s mission is to protect the public by confining persons committed to custody in safe, secure facilities. Overtime may be necessary to maintain adequate security. Overtime is paid to cover vacations, illnesses, military deployment, resignations, and retirements. Additionally, Corrections Officers receive overtime pay for “walk-time” which is pay for each minute it takes them to leave their post and punch out at the time clock.

Finding 8 – Overtime usage was cost effective.

Rockview’s overtime costs decreased by more than \$150,000 from fiscal years ended June 30, 2005 to June 30, 2006. Overtime costs for the fiscal year ended June 30, 2007, are projected to decrease approximately \$300,000 when compared from June 30, 2006. The decrease in costs is attributed to Rockview actively monitoring corrections officers’ walk-time, eliminating block training and striving to maintain a full complement. In addition, less military deployment of staff helped to reduce overtime costs.

Commissary Contract

It is the policy of the Department of Corrections to provide inmates with basic clothing items at the time of their reception and throughout their confinement. Inmates are also provided with the opportunity to purchase a reasonable variety of items in addition to those

Audit Results

furnished by the facility. These purchases can be made through the facility's commissary operations.

Finding 9 – Rockview's commissary contract was economical.

Our audit of the commissary contract found that it was economical. The Department of Corrections negotiated a state-wide contract that became effective in 2005. Rockview now only deals with five vendors compared to fifty vendors under the previous contract. In addition, commissions increased by approximately 200 percent under the state-wide contract.

Employee Complaints

Rockview employs over 650 individuals. Approximately eighty percent of employees are classified as bargaining unit employees. There are seven different unions that cover bargaining unit employees and membership is based on the type of position held. Each bargaining unit agreement includes specific procedures that are to be used when handling employee complaints.

Finding 10 – Rockview handled employee complaints timely.

Our review disclosed that Rockview processed complaints in a timely manner. The complaints reviewed were investigated and documented according to regulations. Formal union complaints are filed through Rockview's Human Resources department. Informal complaints are filed with the individual's immediate supervisor and processed through the chain of command.

Status of Prior Audit Results and Recommendations

Prior Audit Results

Prior Finding II-1 – Certain IES roles overrode the segregation of duties.

Our prior audit revealed that testing of Rockview's role assignments revealed that the purchasing agent was assigned the duties of Purchaser, EB Pro Requisitioner, and EB Pro Receiver. Therefore, the purchasing agent could create a purchase requisition, complete the purchase order, receive, and post the order to inventory. Additionally, the business manager, warehouse manager, and the food service manager were assigned roles, which allowed them to create a purchase requisition, create a purchase order, and receive goods.

We recommended that Rockview business personnel review each purchase to ensure that only necessary purchases be made. In addition, we recommended that, regardless of the location of the individual, compensating controls be implemented to prevent any one individual from creating a purchase requisition, preparing a purchase order and receiving the order, as well as from receiving and issuing goods from inventory.

Status:

Commonwealth Policy¹⁵ states that:

Roles should be assigned to ensure segregation of duties and avoid role conflicts. If it is determined that it is operationally necessary to assign roles in a manner that creates a role conflict, approval must be obtained from the agency Head or appropriate designee with agency authority.

Rockview management determined that the additional roles are necessary to the operations of the facility and received approval from the agency head. Therefore, Rockview has complied with our recommendation.

Prior Finding II-2 – Visa purchasing card credit limits were excessive.

Our prior audit revealed that the Visa purchasing cards had monthly expenditure limits substantially higher than the actual monthly expenditures.

¹⁵ Commonwealth of Pennsylvania, Governor's Office Management Directive number 205.37 – Role Assignment, Security and Internal Control Maintenance, June 13, 2005.

Status of Prior Audit Results and Recommendations

We recommended that Rockview management consider lowering the monthly credit limits on each card to be reflective of the estimated monthly expenditures for that operational area.

Status:

The Department determines the Visa purchasing credit limits. Rockview requested lowering the Visa credit card limits. However, the limits remain the same. The credit card agreement states that the facility would not be financially responsible for any unauthorized credit card purchases. Based on this information, this issue has been resolved.

Prior Finding II-3 – Physical inventory control was inadequate.

Our prior audit revealed the following internal control weaknesses:

- An annual physical inventory was not conducted since October 2002.
- Warehouse personnel conducted weekly spot checks, even though those same personnel had access to the inventory.
- The staff did not use the SAP physical inventory count sheets to complete the weekly spot checks.
- Thirteen of the 15 tested warehouse items were inaccurate.

We recommended that Rockview's management enforce existing Commonwealth policies and implement additional procedures for proper inventory management in order to safeguard inventory.

Status:

Our current audit has disclosed that Rockview did not conduct an annual physical inventory. Management did not perform random inventory spot checks. Please refer to Finding 1 in the current report for further discussion.

Status of Prior Audit Results and Recommendations

Prior Finding IV-1 – The warehouse did not have a fire alarm system or a sprinkler system.

Our prior audit found that the warehouse building did not have a fire alarm system or a fire sprinkler system.

We recommended that Rockview management install fire alarm and fire sprinkler systems in the warehouse building.

Status:

The Department approved \$75,000 for the installation of the warehouse sprinkler and fire alarm system. Rockview is in the process of obtaining bids for the design of the sprinkler and fire alarm systems. The project will be completed by in-house staff. Rockview has complied with our audit recommendation.

Audit Report Distribution List

This report was initially distributed to the following:

Commonwealth of Pennsylvania

The Honorable Edward G. Rendell
Governor

The Honorable Gibson E. Armstrong
Chair
Senate Appropriations Committee
Senate of Pennsylvania

The Honorable Gerald J. LaValle
Democratic Chair
Senate Appropriations Committee
Senate of Pennsylvania

The Honorable Dwight Evans
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State Correctional Institution at Rockview
Frank Tennis
Superintendent

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