

Commonwealth of Pennsylvania

Department of Public Welfare

Selinsgrove Center

July 1, 2002, to November 24, 2004

Performance Audit



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September 27, 2006

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 Selinsgrove Center of the Department of Public Welfare for the period July 1, 2002, to November 24, 2004. The audit was conducted under the 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 contents of the report were discussed with Selinsgrove officials, whose comments are reflected in the report.

I would like to add a personal observation. Just recently, in the late afternoon of Tuesday, September 19, I visited the Selinsgrove Center with several members of my senior staff. We were in the area for other appointments, had not scheduled the visit beforehand, and therefore provided little more notice than calling ahead just before we arrived. Nonetheless, we were welcomed by Facility Director Larry Mattive and Risk Manager Kevin Dressler, both of whom showed us around the Center until well past 6 p.m.

The choice of where we wanted to tour was left to us alone, yet our observations were the same in every area. I can summarize what we saw as follows: (1) the areas we toured were very clean, (2) the décor had sensitive, thoughtful, and personal touches, (3) the people working there were professionals who obviously care deeply about what they do, (4) the people living there who could *not* speak for themselves appeared well cared for, and (5) the people living there who *could* speak for themselves took great pride in their rooms and in their surroundings. All in all, the atmosphere was exceptional. It was my pleasure to visit.

Sincerely

JACK WAGNER
Auditor General

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Background Information

Department of Public Welfare – Office of Mental Retardation

The Office of Mental Retardation (OMR) was established within the Department of Public Welfare (DPW) by an Executive Board order on December 8, 1972. The OMR is responsible for the operation and supervision of mental retardation programs administered by state, county, and private providers. Services provided in these programs are classified into in four categories:

- Nonresidential community-based service
- Residential community-based service
- Intermediate care facilities
- Institutional care

To provide care in the institutional setting, the OMR is directly responsible for the operation of six mental retardation centers: Altoona, Ebensburg, Hamburg, Polk, Selinsgrove, and White Haven. The centers are physically separate institutions that provide residential care to individuals with severe and profound mental retardation.

Selinsgrove Center

Selinsgrove Center (Selinsgrove) is located near the town of Selinsgrove in Penn Township, Snyder County, approximately five miles southwest of Sunbury, and was originally established in 1917 as the Eastern School for the Insane. Today, Selinsgrove provides a structured environment for persons with mental retardation, in order to enhance their skills and abilities for community and family living, and to provide for their eventual placement into community settings.

Selinsgrove's physical plant consists of 51 buildings, located on 254 acres of land. Selinsgrove is licensed by the Pennsylvania Department of Health as a 584-bed intermediate care facility and receives cost of care reimbursements from the federal government through the Medical Assistance Program for services rendered to eligible clients. Additionally, the Center is accredited by the Accreditation Council on Services for People with Developmental Disabilities (ACDD). The ACDD is a national independent non-profit organization which establishes standards for the care and treatment of people with mental retardation.

A facility director manages the operations of Selinsgrove with the assistance of management personnel assigned to four primary divisions within Selinsgrove: clinical services, medical

Background Information

services, support services, and planning, evaluation, and development. Additionally, a nine-member board of trustees, appointed by the Governor, with the advice and consent of the Senate, serves in an advisory capacity to Selinsgrove's management.

The following schedule presents selected unaudited Selinsgrove operating data compiled for the years ended June 30, 2002, 2003, and 2004:

	2002	2003	2004
Operating expenditures (rounded in thousands) ¹			
State Funding	\$33,206	\$28,216	\$27,510
Federal Funding	<u>35,356</u>	<u>36,522</u>	<u>37,520</u>
Total	<u>\$68,562</u>	<u>\$64,738</u>	<u>\$65,030</u>
Employee complement at year-end	1,056	1,054	999
Bed capacity at year-end	584	584	584
Available days of care	213,160	213,160	213,160
Daily average census ²	449	402	385
Actual client days of care	164,066	146,694	140,464
Percent utilization (based on client days of care)	77.0%	68.8%	65.9%
Daily average cost per client ³	\$418	\$441	\$463
Yearly average cost per client ⁴	\$152,530	\$160,965	\$169,458

¹ Operating expenditures were recorded net of fixed asset costs, an amount that would normally be recovered as part of depreciation. In addition, regional and department level direct and indirect charges are not allocated to the totals reported here.

² Daily average census was calculated by dividing the actual client days of care for the year by the number of calendar days in the year.

³ Daily average cost per client was calculated by dividing the total operating expenditures by the combined actual client days of care for nursing and domiciliary care. Note: This rate is not the same as a certified per diem rate since the total operating expenditures exclude depreciation and allocated direct and indirect costs from regional and department-level offices.

⁴ Yearly average cost per client was calculated by multiplying the daily average cost per client by the number of calendar days in the year.

Objectives, Scope, and Methodology

The audit objectives are detailed in the body of the report. We selected the objectives from the following general areas:

- Expense management, including an assessment of controls over the SAP R/3 Materials Management module.
- Fixed asset management, including an assessment of inventory controls.
- Personnel management, including an analysis of employee training efforts.
- Status of recommendations made during the prior audit of Selinsgrove.

To accomplish the objectives, we interviewed DPW and Selinsgrove management and staff, obtained and reviewed available records, and analyzed pertinent regulations, policies, and guidelines.

The scope of the audit was from July 1, 2002, through November 24, 2004. Selinsgrove management's comments are included with each recommendation in the report.

Chapter I – Procurement

Objectives and Methodology

The Commonwealth redesigned administrative functions, including procurement, by replacing outdated computer systems with new software. This project, currently labeled the Integrated Enterprise System (IES),⁵ utilizes the SAP R/3 software package. Selinsgrove began to use the SAP R/3 Materials Management module in its procurement processes in January 2003.

Purchased goods and services were paid with an advancement account check, a Visa purchasing card, or a Pennsylvania Treasury check. The method of payment was dependent upon the dollar value and the nature of the purchase. The institution processed the procurement of all items purchased through a state contract or transactions valued greater than \$3,000 entirely through the SAP R/3 Materials Management module. Selinsgrove utilized its Visa purchasing cards for other transactions less than \$3,000 and the DPW's centralized advancement account for those less than \$1,500.

The Commonwealth and DPW have developed policies and procedures regarding procurement. These guidelines specify not only the aforementioned monetary thresholds for the procurement method but also the required authorizations. Additionally, the guidelines discuss the segregation of employee duties. The DPW's Purchasing Card Manual addresses purchasing card security, issuance, and usage, as well as card activity documentation and reconciliation.

The objectives of our audit were to determine that all employee duties were properly segregated, purchase orders and requisitions were properly approved by management staff and paid within 60 days of issuance, and physical counts of goods inventories were reconciled to the SAP R/3 accounting records. To accomplish the audit objectives, we performed the following procedures:

- Interviewed various Selinsgrove personnel involved with the procurement of goods and services to determine system procedures, weaknesses, and inadequacies.
- Completed an assessment of internal controls in the purchasing, receiving, and accounts payable functions.

⁵ The Commonwealth of Pennsylvania officially changed the name of "ImaginePA" to "Integrated Enterprise System" (IES) on August 1, 2004.

Chapter I – Procurement

- Reviewed the documentation supporting the assignment of employee duties in the purchasing, accounting, and inventory functions.
- Obtained a current report of all purchase orders outstanding to ascertain the reasons for non-clearance of those over 60 days old.
- Interviewed employees responsible for counting the central stores inventory and determined whether the inventory was properly maintained.
- Reviewed the most recent central storeroom physical inventory reports for propriety and discussed the results with accounting personnel.

Audit Results

Finding I-1 – Selinsgrove accurately processed sampled purchase transactions and reconciled independent stores inventory counts to accounting records.

Our review of the procurement, accounting, and storeroom areas indicated that the system was working sufficiently to meet Selinsgrove's obligations. Our initial management interviews did not indicate any material deficiencies in the SAP R/3 Materials Management module, nor did the assessment of internal controls did not reveal any material system control weaknesses.

Selinsgrove's purchasing department also reviewed all purchase orders opened for more than 60 days on a monthly basis. Our audit noted justifiable reasons (repair contracts, building contracts, and semi or annually billed contracts) for all 19 outstanding purchase orders.

In addition, our analysis of the annual storeroom physical inventory reports noted a reasonable approach for the inventory counts. Inventory counts by employees independent of the central storeroom were reconciled to the SAP R/3 computer inventory records.

Finding I-2 – Procurement duties were not properly segregated.

Our audit disclosed that Selinsgrove did not adequately segregate the duties assigned to employees who had access to the SAP R/3 Materials Management module. It is imperative that a segregation of duties exist between the ordering and receiving of goods and services to provide reasonable assurance that those items are properly safeguarded. In addition, there should be sufficient management oversight over the procurement process to assure that only legitimate goods and services are purchased.

Chapter I – Procurement

One of the strengths of the SAP R/3 Materials Management module is the use of electronic signatures for identification of the user. Only users role-mapped for procurement tasks – electronically authorized for access and task completion – can access the SAP R/3 Materials Management module and perform assigned duties within the module. Selinsgrove management assigned its employees to various roles in the SAP R/3 Materials Management module when the module first became operational.

Proper segregation of duties should not allow an employee to purchase, receive, and approve goods for payment. If an employee is role-mapped with more than one of these duties, that employee could bypass the controls in the SAP R/3 accounting package and could order, receive, or approve unneeded goods or services.

Our review of the role mapping of employee duties in the SAP R/3 accounting package indicated that six employee positions were given the authority to complete purchase requisitions, approve purchase requisitions, and receive goods.

Furthermore, we found that the purchasing agent had the ability to prepare purchase requisitions, access other department purchase requisitions, and make changes to those requisitions. The purchasing agent could also change the “ship to” address and enter receipt information on purchase orders valued at less than \$3,000. Therefore, a purchasing agent could divert delivery to an offsite location and input the receiving information.

Recommendation:

Selinsgrove management should review employee role map responsibilities and eliminate incompatible duties from all employees to ensure a proper segregation of duties.

Management Comments:

At the closing conference held on November 23, 2004, Selinsgrove management related that supervisors and department heads made the decisions as to which of their employees would carry out these responsibilities. These supervisors and department heads did not all take into consideration proper segregation of duties when these roles were assigned. The facility director stated that he was not aware of the lack of segregation of duties for procurement, but planned to evaluate and correct improper role assignments. The Assistant Superintendent of Administrative Services stated that some people are role mapped with dual roles for emergency reasons only.

Chapter II – Fixed Assets

Objective and Methodology

General capital assets are defined as those items valued at \$25,000 or more, which can be obtained through purchase, construction, capital lease, donation, or confiscation. Fixed assets must be tangible in nature, have an estimated useful life of more than one year, and be of significant value.

Agency department heads are required to verify on a quarterly basis that general capital asset transactions are properly reported on the Commonwealth's SAP Fixed Asset System. Fixed asset coordinators at each institution are responsible for maintenance of fixed asset data located in the SAP system, including report generation, tag control, inventory reconciliation, and updating of fixed asset records.

The objective of this part of the audit was to determine if Selinsgrove established adequate internal controls over fixed assets. To accomplish this objective, we performed the following procedures:

- Reviewed the Commonwealth and DPW fixed asset policies and procedures.⁶
- Interviewed Selinsgrove management responsible for maintaining asset records and completing physical inventories.
- Reviewed all documentation pertaining to the two most recent physical inventories.
- Physically inspected 25 of 127 fixed assets randomly selected from the Fixed Asset Inventory System (FAIS).

⁶ Governor's Office Management Directive 310.14, "General Capital Asset and Other Fixed Asset Accounting and Reporting in SAP," February 3, 2003; DPW Administrative Bulletin No. 00-98-63, September 11, 1998; DPW Administrative Bulletin No. 00-98-45, July 1, 1998; and DPW Administrative Bulletin No. 00-97-50, September 15, 1997.

Chapter II – Fixed Assets

Audit Results

Finding II-1 – Fixed asset physical inventories were not conducted timely.

Management Directive 310 states in part:

Agency heads will verify, on a quarterly basis, that agency General Capital Asset . . . transactions are properly reported on the Commonwealth's SAP Fixed Asset system.⁷

Our review of the procedures for safeguarding fixed asset inventories found that fixed asset physical inventory counts were not taken on a quarterly basis as required. The counts were performed a year and a half apart. The most recent inventory count was performed in October 2004 as a direct result of our audit inquiry into the timeliness of the inventory counting process. The previous count was taken in May of 2003. Periodic physical inventories ensure that all capital assets are recorded and missing assets are identified.

Recommendation:

At the audit closing conference held on November 23, 2004, Selinsgrove management should comply with Commonwealth and DPW guidelines and conduct periodic inventories of fixed assets.

Management Comments:

At the closing conference held on November 23, 2004, Selinsgrove management stated that the delay in taking physical inventories of assets was due to a lack of manpower because of recent unfilled vacancies.

Auditor General Comment:

We will review this issue in our subsequent audit.

⁷ Governor's Office Management Directive 310.14, "General Capital Asset and Other Fixed Asset Accounting and Reporting in SAP," 6.g. (7), February 3, 2003.

Chapter III – Staffing/Training

Objectives and Methodology

Selinsgrove is responsible for providing direct care staff with an initial orientation and continuing education that will enable the staff to care for Selinsgrove's residents. In addition, Selinsgrove must comply with Department of Health (Health) regulations.

The objectives of this part of the audit were to determine if Selinsgrove provided initial orientation and continuing education courses that enabled the direct care staff to care for Selinsgrove's residents and that Selinsgrove complied with the background check requirement contained in the Act of November 6, 1987 (P.L. 381, No. 79).⁸ To accomplish these objectives we performed the following procedures:

- Obtained and reviewed Health and Selinsgrove's training policies.
- Obtained and reviewed the Act of November 6, 1987 (P.L. 381, No. 79) known as the Older Adults Protective Services Act.
- Reviewed 50 training records of residential service aides to determine that the employees received the required mandatory training.
- Reviewed 50 records of residential service aides to determine if Selinsgrove complied with the Older Adults Protective Act relating to criminal background checks.
- Reviewed training records to determine that new employees attended the new employee orientation program.

⁸ 35 P.S. § 10225.502, contained in Act 79 of 1987, as amended by Act 169 of 1996, effective July 1, 1998.

Chapter III – Staffing/Training

Audit Results

Finding III-1 – Selinsgrove complied with staff training and background check requirements.

Staff Training

Our audit of 50 Selinsgrove employee files found that 5 new hires had all attended the Center's new employee orientation program and the 45 existing employees had attended the Center's mandatory refresher training course as well as several continuing education classes such as "Choking Incidents," "Quality of Life Review," "Trauma Training," and "The Aging Process."

Based on our testing, we have concluded that Selinsgrove complied with staff training requirements.

Older Adults Protective Services Act

Act 13 of 1997 states:

Applicants for employment on and after July 1, 1998, need to undergo the criminal information history screening. Persons employed before July 1, 1998, do not need to undergo the screening as long as they remain employed by the same facility.

Of the files reviewed, 37 of the 50 employees were hired after July 1, 1998, and had copies of their criminal background history checks in their employee files. The remaining 13 employees were hired prior to the enactment of Act 13 of 1997. Therefore, based on the files tested, we concluded that Selinsgrove complied with the Older Adults Protective Services Act.

Status of Prior Audit Findings and Recommendations

The following is a summary of the conclusions and recommendations presented in our audit report for July 1, 2000, to October 11, 2002, along with a description of Selinsgrove's disposition of the recommendations. We used one or more of the following procedures to determine the status of the recommendations:

- Reviewed the DPW's written response dated June 21, 2004, replying to the Auditor General's audit report.
- Tests performed as part of, or in conjunction with, the current audit.
- Discussion with appropriate Selinsgrove personnel regarding the prior audit conclusions and recommendations.

Prior Audit Results

Conclusion I-2 – Improvements should be made to strengthen the fire safety program.

Lack of Smoke Detectors

Our prior audit of the fire prevention and detection systems determined that the resident buildings did not have smoke detectors located in the sleeping areas. In cases where smoke detectors were in resident buildings, the detectors were only in the common areas. The administration building had smoke detectors in all offices and solariums. We recommended that Selinsgrove place battery-operated smoke detectors in all resident sleeping areas.

Status:

One residence building that was renovated to provide private rooms now has sprinklers and smoke detectors in every room. However, there were still 191 residential rooms and/or adjacent common areas that did not have smoke detectors. Center officials explained that, rather than installing individual battery-operated smoke detectors, the Center was awaiting the release of funds for three approved capital projects that would result in private rooms, each with sprinklers and smoke detectors as in the previously referenced renovation.

Status of Prior Audit Findings and Recommendations

Subsequent Event:

On September 21, 2006, Facility Director Larry Mattive reported to us that battery-operated smoke detectors had been purchased on that date and that 195 detectors were being installed immediately in each of the rooms and/or areas without detectors. On September 22, 2006, Director Mattive followed up to say that the installation of 195 alarms had been completed.

Addressable Voice Communication Fire Alarm System

Our prior audit noted that Selinsgrove's buildings were equipped with an addressable voice communication fire alarm system, wherein the occupants of the building were given voice instruction for response to the alarm and evacuation procedures. Our observation of two Center fire drills and review of fire drill monitor reports revealed that employees had difficulty in hearing and understanding the voice communication when a fire alarm was activated. We recommended that Selinsgrove consider either replacing or repairing the addressable voice communication system.

Status:

Selinsgrove installed a state of the art bell/strobe light fire alarm system in three buildings and the remaining buildings were scheduled for upgrade with the new system as on-going renovations are completed, which was in Selinsgrove's capital budget. As a result of the actions taken, the issue has been resolved.

Monthly Building Inspection Reports

The Selinsgrove fire marshal is responsible for conducting monthly inspections of all buildings on grounds. Our review of the monthly inspection reports disclosed that personnel were ignoring deficiencies noted during these inspections, and deficiencies were not corrected for several months after the initial inspection. We recommended that the fire marshal review all deficiencies identified through monthly inspections and verify timely corrective action.

Status:

Our review of building inspection reports for March 2004 to August 2004 disclosed that deficiencies noted during these building inspections were corrected in a timely manner. Our interview with the Selinsgrove fire marshal also disclosed that he received full cooperation from the maintenance department. As a result of the actions taken, the issue has been resolved.

Status of Prior Audit Findings and Recommendations

Employee Apathy

Some examples of employee apathy were noted during our review of Selinsgrove's fire drills and review of monitor reports. During one fire drill, only four of thirteen employees evacuated the area when the fire alarm was pulled. In another instance, a resident staff assistant asked the fire marshal why fire drills were being held. We recommended that Selinsgrove institute yearly employee fire safety training to ensure employee awareness of new fire safety policies and regulations.

Status:

During the fire drill held on September 16, 2004, all employees and clients were evacuated from the building in a timely manner. Our review of fire drill documentation from March 2004 to August 2004 disclosed that no employees questioned the necessity of fire drills. In addition, all clients were evacuated from the area in a timely manner. Finally, the Selinsgrove fire marshal stated that he emphasized the importance of fire drills for the safety of employees and clients. As a result of our observations, analysis, and discussion, we concluded that Selinsgrove has addressed all fire safety issues sufficiently and no further testing was deemed necessary.

Conclusion III-1 – The Center incurred high overtime costs.

Our prior audit noted that Selinsgrove was in the process of placing clients in the community environment along with downsizing their complement based on direction from DPW. Staff reductions and the inability to fill existing vacancies without DPW approval resulted in increased voluntary and mandatory overtime. In addition to the vacancies, the escorting of individuals to hospitals, one-on-one patient watches, and minimum required staffing levels also contributed to the rise in overtime expenses.

We recommended that DPW, in conjunction with Selinsgrove, initiate a cost analysis program to compare the cost of overtime and sick leave use associated with overtime with the cost of hiring additional staff. We also recommended that Selinsgrove continue to monitor sick leave use and provide counseling where applicable to reduce excessive sick leave further.

Status:

The Center has taken steps to reduce overtime expenditures dramatically since our last audit. Overtime costs decreased 62 percent from \$3,719,577 during fiscal year ended June 30, 2002, to \$1,412,431 in the fiscal year ended June 30, 2003. We will continue to review overtime expenditures in our subsequent audit.

Status of Prior Audit Findings and Recommendations

Conclusion V-1 – Employee personal mileage could exceed \$27,278.

Our prior audit of employee travel expense vouchers determined that the total excess personal mileage paid between July 1, 2000, and June 30, 2002, was \$27,278. We recommended that Selinsgrove employees be required (pursuant to availability) to use state vehicles for business travel. The supervisor(s) in charge of scheduling employee travel should review availability of state vehicles and require employees to use a state vehicle, when available. Approval of personal mileage should be kept to a minimum.

Status:

During the current audit, we performed an analytical review of personal mileage reimbursement costs and reviewed employee travel expense vouchers. We concluded that Selinsgrove has complied with our prior year recommendations.

Conclusion VI-3 – Questionable purchases were made for renovations.

Our prior audit noted that renovations to the Director's office, administrative assistant's office, boardroom, and conference room cost nearly \$62,000 by the end of our audit with additional expenditures for carpeting forthcoming. During the course of our audit, we also discovered that Selinsgrove spent more than \$49,000 on furniture and televisions during the renovations. Discussions with outside vendors revealed that the furniture brands purchased by Selinsgrove could be considered top of the line. Other inquiries revealed that the furniture was ordered without the use of competitive bidding.

We recommended that Selinsgrove be more prudent in spending taxpayer monies on furnishings for rooms that were used infrequently, as well as working with the Department of General Services to utilize open statewide contracts if available.

Status:

During the current audit, Selinsgrove management indicated that no additional purchases of furniture for the renovations in the administrative areas were made since our last audit. An analytical review of expenditures for furniture and fixtures for the executive and administrative offices indicated only minimal expenditures were incurred. An examination of a sample of eight purchase orders revealed all eight utilized the Department of General Services statewide contracts.

Audit Report Distribution List

This report was initially distributed to the following:

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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.