



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
BUREAU OF FINANCIAL OPERATIONS
3rd Floor Bertolino Building
Harrisburg, Pennsylvania 17105-2675

JUN 29 2007

TELEPHONE NUMBER
(717) 787-9200
FAX NUMBER
(717) 705-6334

JOHN H. BUNGO, CGFM, CFS
DIRECTOR

Mr. Richard J. Gold
Deputy Secretary for Children, Youth and Families
131 Health & Welfare Building
P.O. Box 2675
Harrisburg, Pennsylvania 17105-2675

Dear Mr. Gold:

I am enclosing the final audit report of the Childline Verification Unit.

I would like to express my appreciation for the courtesy and cooperation extended to my staff during the course of the fieldwork.

If you have any questions concerning this matter, please contact Richard Polek of the Audit Resolution Section at (717) 787-8890.

Sincerely,

John H. Bungo, CGFM, CFS

Enclosure

Cc: Mr. Clark
Ms. Smetack
Ms. Utz
Ms. Shuchart
Mr. Scully

Some information has been redacted from this audit report. The redaction is indicated by magic marker highlight. If you want to request an unredacted copy of this audit report, you should submit a written Right to Know Law (RTKL) request to DPW's RTKL Office. The request should identify the audit report and ask for an unredacted copy. The RTKL Office will consider your request and respond in accordance with the RTKL (65 P.S. §§ 67.101 et seq.). The DPW RTKL Office can be contacted by email at: ra-dpwtkl@pa.gov.



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Dear Mr. Gold:

The Bureau of Financial Operations (BFO) recently completed an audit of the internal controls over program revenue at the Childline Verification Unit (CVU). This audit was the result of a self directed request and was not included in the Department of Public Welfare's (DPW) Annual Agency Audit Plan.

The BFO's mission, accomplished through its audit and review activities is to assist DPW management to administer human service programs of the highest quality at the lowest cost, with integrity.

The issues described in this audit report emphasize areas of program operations requiring improvement. This emphasis does not equally recognize all aspects of program activities, but concentrates on problems, deficiencies and opportunities for constructive improvement.

Results in Brief

The BFO audit activities disclosed that CVU operations occur within an organizational environment that satisfactorily safeguards Commonwealth assets. A more detailed description is provided in the General Conclusion contained in the Results of Fieldwork Section of this report.

Results in Brief (Continued)

The audit did identify areas where improvements could be made. Issue number one discusses suggested internal control improvements throughout the workflow process and issue number two addresses other internal control suggestions including information technology (IT) enhancements, process reporting and monitoring, and policies and procedures.

Background

The Child Protective Services Law requires child care employees and applicants for school employment to obtain child abuse clearances from the DPW. The CVU is responsible for evaluating information provided by the applicant to determine if the individual is listed in Childline's Central Registry Database as a perpetrator of child abuse. The law also allows individuals to make voluntary requests to determine if the applicant is on file in the Central Register. The law requires that child abuse clearances be processed within 14 days.

The importance of the child abuse clearance function is paramount to the citizens of Pennsylvania. Children risk serious injury or death as a result of exposure to perpetrators. Accordingly, accurate and timely processing of child abuse clearances must be the CVU's number one goal.

The CVU began operations in January 1986. Since that time, the number of applications received annually has increased by approximately 1,000 percent; 49,800 in 1986 to 493,210 in 2006. CVU expects to receive a significant increase in applications in 2008 due to legislation requiring more individuals to obtain background clearances. To process the additional volume, the CVU was authorized to increase line staff from fourteen to nineteen. CVU has three Clerical Supervisor II's and an Administrative Officer.

A \$10 fee is charged for each application processed. Commonwealth Work Experience Program, Big Brothers/Big Sisters, Coalition Against Domestic Violence and duplicate applications are not charged a fee for clearance processing. CVU received approximately \$4,442,495 in application fee revenue in 2006.

The BFO completed a prior performance audit of CVU, tracking number C7002, and issued the report February 2, 1998. Some of the recommendations in that report were not implemented by CVU. These include segregating deposit preparation and bank statement reconciliation, having a CVU supervisor review and sign off on the monthly bank reconciliation and limiting access to the safe containing application fees.

Objective/Scope/Methodology

The objective of the BFO audit was to evaluate the implementation of CVU management controls over program revenue to determine whether DPW assets are adequately safeguarded. The work flow processes, including mail and paper handling and computer systems (on a limited basis) were also analyzed in order to determine their affect on revenue controls and for over all program efficiency.

The audit scope included Fiscal Year 2006-2007 and current operations. For purposes of verifying CVU compliance with previous BFO audit recommendations some prior period information was reviewed on a limited basis.

In pursuing this objective, the BFO interviewed CVU staff including the Division Director, the Director of Childline, the Supervising Administrative Officer (AO), Clerical Supervisors and several CVU staff. The DPW Chief Information Officer, a Public Health and Human Services (PHHS) Comptroller Director and several Comptroller staff were also interviewed. DPW staff at agencies that process program revenue were also interviewed including the BFO Divisions of Financial Payments and Operations and Third Party Liability and the Office of Medical Assistance Programs, Division of Long Term Care. The BFO witnessed CVU operations, reconciled three months of bank statements, reconciled program revenue to bank deposits for two years and evaluated one year of returned or refunded application payments. Other documents and records were reviewed including CVU operating policies and procedures, internal reports, correspondence and revenue transmittals.

Government auditing standards require that the BFO obtain an understanding of management controls that are relevant to the audit objective described above. The applicable controls were examined to the extent necessary to provide reasonable assurance of compliance with generally accepted accounting principles. Based on our understanding of the controls, no significant deficiencies came to our attention other than those described in issues number one and two of this report.

Fieldwork was conducted between April 23, and May 7, 2007. The contents of this report were discussed with CVU staff at a closing conference held at CVU on May 11, 2007. The audit was conducted in accordance with Generally Accepted Government Auditing Standards. This report, when presented in its final form, will be available for public inspection.

Results of Fieldwork

General Conclusion: CVU Operations Occur Within an Organizational Environment that Satisfactorily Safeguards Commonwealth Assets.

Internal control comprises the plans, methods, and procedures an organization uses to meet missions, goals, and objectives. Internal control also serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud. In short, internal control, which is synonymous with management control, helps government program managers achieve desired results through effective stewardship of public resources.

A positive control environment is the foundation for all other internal control standards. It provides discipline and structure as well as the climate which influences the quality of internal control. Several key factors affect the control environment:

- Integrity and ethical values maintained and demonstrated by management and staff.
- The agencies organizational structure which provides the framework for planning directing and controlling operations to achieve agency objectives.
- The attitude of management toward information, accounting and monitoring systems.
- Human capital policies including establishing appropriate practices for hiring, orienting, training, evaluating and supervising personnel.

The BFO audit indicates that the CVU control environment provides a satisfactory level of security over program revenue and assets. This conclusion was reached because the CVU control environment was found to include the following safeguards:

- Operations are conducted inside a building with restricted access.
- The CVU IT system contains satisfactory safeguards against catastrophic failure.
- Provisions for continuing CVU operations are included in the Commonwealth disaster plan.
- Program policies and procedures are satisfactorily maintained and implemented.
- Application fees are stored in a fireproof file cabinet with restricted access.

Results of Fieldwork (Continued)

- A private courier transports application fees from CVU to ██████████ Bank twice a week.
- Supervisors stress the necessity of complying with policies and procedures during new employee orientation and training.
- Supervisors review and discuss security issues at monthly staff meetings. Instances of procedural lapses or problems are addressed collectively or individually with staff.
- Training classes are held periodically to update and reinforce security procedure implementation.

Although the CVU control environment was found to provide a satisfactory level of control over application fee processing, the audit also indicated that improvements could be made in two areas. Issue number one describes how internal control over application fee processing can be strengthened in several areas of the CVU workflow. Issue number two describes how the CVU control environment could be further strengthened by addressing the areas of IT enhancements, process monitoring and expanding existing policies and procedures.

Issue No. 1: CVU's Internal Control Over Application Fee Processing Can Be Strengthened In Several Areas.

The CVU workflow consists of four distinct operations: mail receiving, application reviewing, application verification and fee processing. Each of these functions occurs independently. Supervisors manage CVU workflow by assigning reviewing and verification work to staff as necessary to ensure applications are processed within 14 days. BFO audit fieldwork revealed that internal control could be strengthened in several areas of the CVU workflow process.

A. Mail Receiving

In this process incoming mail is received from the DPW mailroom and processed through a machine which opens it. Then it is sorted, bundled, and dated. This task occurs once a day and is performed by two staff at all times. After the mail is received it is stored in an unsecured file cabinet before further processing occurs.

CVU management is responsible for ensuring the security of applications and fees throughout the verification process and minimizing the possibility of theft, misuse or

Results of Fieldwork (Continued)

loss. Because opened application envelopes are not securely stored, they are subject to loss or misappropriation with no record of the loss having occurred. Applicants would be forced to reapply and supply another fee. CVU staff stated that a more secure file cabinet was requisitioned but that request was denied because of cost concerns. This was not verified during the audit. Additionally, space limitations prevented better mail storage.

Recommendation:

1. The BFO recommends that opened mail should be stored in a location that is not accessible to unauthorized persons and safe from damage or loss.

B. Application Reviewing

The reviewing process consists of examining the contents of the application envelopes and determining whether the application forms are satisfactorily completed and fees are acceptable. Any rejected applications or fees are separated and handled during fee processing. Accepted applications are stored in trays to be verified. Accepted payments are placed in a fire proof file cabinet. The BFO audit revealed that internal controls around the application reviewing process could be improved by addressing the following issues:

- The balance or quantity of application fees on hand in the filing cabinet cannot be determined. Because CVU accepts money orders as their primary payment and money orders are considered cash equivalent payments, the balance on hand should be maintained to ensure no theft or loss has occurred.
- After reviewing payments, staff place approved application fees in a filing cabinet which is unlocked between 8:00 a.m. and 5:00 p.m. Therefore, access to the application fees is not restricted and not adequately secured against loss or misappropriation during that time. The cabinet is not locked during the day to enable employees to place fees inside without having to interrupt the staff with the keys.
- On occasion, application fees are stored in locked employee desks overnight and over some weekends. CVU supervisors try not to have staff perform the reviewing function during overtime but it is occasionally unavoidable. Upon completion of their work, staff cannot deposit approved fees in the filing cabinet because it is locked. The fees are locked in individual staff desks until

Results of Fieldwork (Continued)

they have access to the filing cabinet. While the fees are stored in staff desks they are not adequately secured against loss or theft.

- Application fees are not endorsed until the deposit is prepared. Because CVU accepts cash equivalent payments, the payments should be endorsed as soon as possible after their receipt to reduce the likelihood of misappropriation. Currently checks are endorsed prior to the preparation of the deposit slip. This means they may remain in the file cabinet unendorsed for up to four days.
- Money order application fee payments are not required to have the payers name and address on them to be accepted. If payment is stopped and not processed through the bank, CVU has no recourse to recover the application fee because the issuer cannot be determined and the certification will have been issued.

Recommendations:

1. The BFO recommends the daily tally sheet indicate the total amount of payments each staff member processes during an application review session. Rejected applications should be indicated to enable the fees received to be reconciled to the applications reviewed.
2. The BFO also recommends that the total amount of application fees processed from the individual daily tally sheet should be forwarded to the CVU AO for review. This total should indicate the amount of application fees on hand in the filing cabinet.
3. The BFO also recommends that when staff place application fees in the file cabinet after the completion of a reviewing session, they indicate who reviewed them and the total amount on a tag attached to the fees. The individual tag amounts will be used to prepare the deposit slip during fee processing.
4. The BFO also recommends that access to the fee storage file cabinet should be restricted to authorized staff at all times. CVU should consider the use of a drop box safe that allows staff to deposit fees during the day and during overtime work while still restricting access to authorized individuals.
5. The BFO also recommends that application fees should be endorsed as soon as possible after CVU receipt and before being deposited into the fee storage file cabinet. Ideally this would occur immediately after the envelope was opened. However, the BFO recognizes that this would require a substantial alteration to

Results of Fieldwork (Continued)

the CVU workflow that might be more appropriately included in future system revisions discussed in issue number two. Alternatively, staff could run their reviewed checks through the endorsing machine before depositing them in the file cabinet. Any procedural changes should comply with applicable union work rules and policies.

6. The BFO finally recommends that the approval of an application fee be contingent upon the payer and address being recorded on the payment so that in the event payment is stopped restitution can be sought. This change should be reflected in the CVU policies and procedures.

C. Application Verification

During the verification process, the data on reviewed applications is manually compared to the CVU database to determine if the applicant has perpetrated child abuse. This function does not include or have any affect on application fee processing. No control deficiencies were identified with this process during the BFO review and no recommendations for improvements are made in this area.

D. Fee Processing

This process consists of numerous related tasks associated with processing application fees. It includes preparing and making the bank deposit, performing the bank reconciliation and generating reports describing financial activity. The BFO audit revealed that internal controls around fee processing could be improved in the following areas:

- The bank deposit is prepared by the same individual that performs the bank statement reconciliation. Proper internal control requires that these financial responsibilities be performed independently by two separate staff in order to reduce the likelihood of any misappropriation. CVU management stated that because of staff shortages all financial tasks were performed by the same individual in order to save time. Completion of financial tasks is specified in that individuals job description.
- The bank statement reconciliation procedure is not utilized as a meaningful control. Because a separate balance is not maintained by CVU this procedure serves as verification that deposits and withdrawals were recorded by the bank as anticipated.

Results of Fieldwork (Continued)

- The current bank deposit preparation process is time consuming. Completing this one task takes approximately two days per week. Additionally, almost every deposit reviewed by the BFO was subsequently adjusted by the bank due to an adjusted count, stopped payment or insufficient check. This indicates that additional time spent determining the exact deposit amount is not effectively used.
- CVU has maintained their checking account with ██████████ Bank since August, 1994. The BFO audit indicates that the maintenance of the account complies with Commonwealth policy as specified in management directive 305.8. ██████████ Bank charged CVU an average of \$1,288 per month in service fees in 2006. Based on a BFO interview with PHHS Comptroller staff and an informal survey of commercial banking charges, the monthly service charge could probably be reduced by changing the account to a different institution.
- ██████████ Bank pays for a courier to pick up the CVU bank deposit twice per week, transport it to the bank branch and make the deposit. The average deposit amount is \$42,000 and can exceed \$100,000. CVU internal control over application fee processing would be strengthened if the deposit were made daily. This would reduce the amount of application fees stored in the file cabinet and reduce the daily time required for deposit preparation.

Recommendations:

1. The BFO recommends that responsibility for confirming the bank statement transactions should be transferred to the PHHS Comptroller's office. This recommendation was agreed to by Comptroller staff during an interview.
2. The BFO also recommends that the CVU AO should compare bank deposit slip amounts to the summary tally sheet amounts and reconcile any differences. This comparison will verify that reviewed application fees have been deposited and would serve as an indication of process volume.
3. The BFO also recommends that the total bank deposit amount and item quantity necessary for deposit slip preparation should be determined from the tags attached to the application fees prepared during the review process. Periodic spot checks should validate the tag amounts are correct and that they equal the tally sheet total.

Results of Fieldwork (Continued)

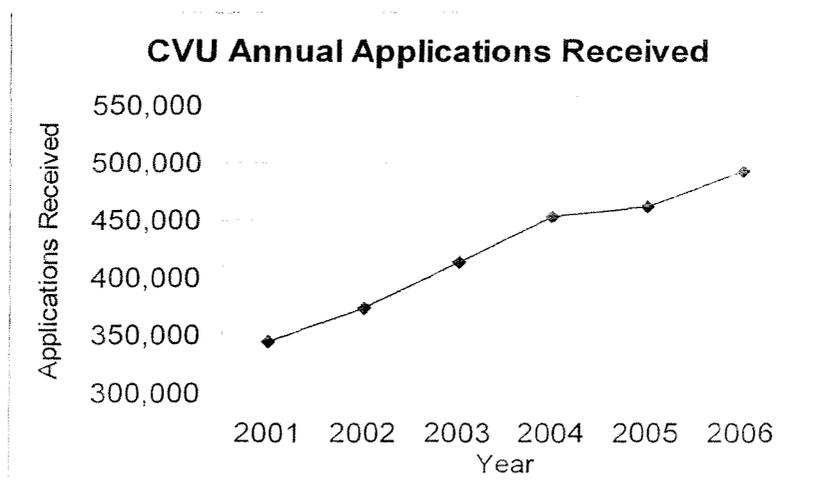
4. The BFO finally recommends that CVU management should conduct an evaluation of their current banking relationship. Aspects of the banking relationship under consideration should include:

- Per item processing fees
- Frequency of courier service deliveries
- Explanation and documentation of any fees and adjustments
- New deposit technologies
- On line banking services

BFO technical assistance is available to assist CVU management in the completion of this task. If the results of the evaluation indicate that a vendor change is necessary, the new account should be established under the terms of Management Directive 305.8.

Issue No. 2: Other Internal Control Suggestions.

Although the BFO audit found that the CVU control environment satisfactorily safeguards Commonwealth assets, improvements can be made in several areas that directly influence CVU control over application fee processing. Addressing these issues is necessary because the volume of applications processed by CVU continues to grow. Legislation continues to expand the verification requirement to new groups and annual volume has historically increased by five to ten percent.



Results of Fieldwork (Continued)

If this trend continues, CVU could begin receiving one million verification requests per year by approximately 2017. This increased volume will strain the current control systems and will require doubling CVU staff from fourteen to approximately thirty. Therefore, the BFO considers addressing these issues to be necessary for efficiency and to maintain good management controls.

A. IT Enhancements.

The current CVU IT system replaced the MAPPER application in 2000. The new system has a better user interface and improved reporting that increased verification efficiency. However, fee processing controls were not integrated into the design of the new system. BFO discussions with DPW Bureau of Information Systems (BIS) staff responsible for monitoring and processing change orders to the current system indicate that adapting it to address fee processing requirements would be extremely difficult and might jeopardize the verification function. Therefore, satisfactorily addressing these issues will require solutions to be incorporated into the design of the next generation IT system. The BFO audit identified several instances where this could occur:

- Applications and payments are not simultaneously tracked through the certification process. This is necessary to ensure a true accounting system that documents the payment status of each application. The current control system does not adequately document this information. For example, CVU processes payments although the accompanying application may be rejected. The rejected application is returned to the applicant with a prepaid envelope. A satisfactorily completed application must be returned for verification to occur. However, if the payment is stopped or returned by the bank the application will be processed and the certification issued although no fee was paid. This process loophole results in very little lost revenue but should be satisfactorily addressed.
- Application fee revenue cannot be reconciled to processed applications. This is caused in part by the workflow policies discussed above and by the fact that CVU is required by legislation to process some applications without a fee. Accurately reconciling revenue received to applications verified would provide an excellent control against theft or loss.
- Returned payments and accounts receivable are not electronically tracked by applicant or vendor name. As discussed above, when fees are returned unpaid by the bank to CVU they may have very little recourse for recovery. This is because the certificate has already been issued and the money order may not include information about the payer. Additionally, some counties agencies

Results of Fieldwork (Continued)

maintain large account receivable balances that can exceed \$100,000 and must be manually monitored and maintained.

- The certification process relies exclusively on paper applications. CVU does not currently receive or process any applications electronically. CVU staff stated that electronic processing may be impossible because the verification process is subject to specific confidentiality requirements that prevent electronic transmission of child abuse data. However, this was not verified during the audit by the BFO.

Recommendations:

1. The BFO recommends that CVU management should work with DPW Office of Children Youth and Families (OCYF) and BIS IT staff to ensure financial processing and reporting capabilities are included in the next generation Statewide Automated Child Welfare System (SACWIS) IT system specifications. This will require CVU management to thoroughly evaluate their process workflow and redesign it if necessary to address the issues described above. They should ensure that the system allows: applications to be tied to payments, application fees received to be reconciled to processed applications and tracking of returned payments and accounts payable. BFO staff is available to provide technical assistance to work groups or other teams regarding system specifications.
2. The BFO finally recommends that CVU management should verify whether CVU workflow can be automated by accepting applications and payments electronically. This could cover many areas including: accepting internet applications and payments, accepting portable document format or PDF applications, scanning received applications or electronically comparing applicant data against the CVU database during initial screening. If necessary, CVU should obtain an opinion from the DPW Office of Legal Counsel regarding the suitability of electronically transmitting application data. Any recommendations resulting from this analysis should be incorporated into the design specifications of the next generation SACWIS IT system.

B. CVU Process Reporting and Monitoring Could Be Improved.

Maintaining good internal control over fee processing requires CVU management to establish and maintain effective reporting and monitoring systems and reports that ensure appropriate goals and objectives are met. This is also necessary to provide appropriate reports to those who oversee their actions and to the public in order to be

Results of Fieldwork (Continued)

accountable for the resources used and program results. The BFO audit disclosed the following areas where CVU reporting and monitoring can be improved.

- The number of days it takes CVU to process applications is computed by a manual process. CVU is required by the CPSL to process applications within 14 days of receipt of the request. CVU currently determines how long it takes to process applications by comparing the received date to the processed date for the majority of the applications processed on any given day. This information is communicated to senior OCYF staff on a daily basis. Although this satisfactorily indicates CVU is processing applications within the 14 day requirement, because it is a manual function it is not a consistent or precise indication of the average length of time it took CVU to process applications. Generating this process indicator is necessary to effectively and efficiently manage CVU workflow. For example, more precise measurement could result in a reduction of scheduled overtime and therefore reduce salary expense.
- The Refund log does not indicate the reason each refund was issued. As a part of the fee processing, CVU staff maintain a record of each application fee that is refunded. Refunds are issued by requesting a check payment through the general invoice process. The refund log provides an important internal control over application fee processing because it identifies exceptions to the norm. This could include instances where the payment was processed but no certificate was issued, a duplicate request for a lost application and many other reasons. However, it also could indicate misappropriation of an application fee if it occurred.
- There is no review of bank statement or deposit activity by CVU management. As discussed in issue number one, satisfactory internal control over application fee processing requires that financial documentation be reviewed by more than one staff member. Additionally, good process management requires managers to be aware of the financial activity that occurs as a result of the verification process.
- Some financial reports have limited utility to those they are prepared for. This includes the CVU monthly fees memo and the CVU yearly fees memo. The OCYF recipient of these reports stated that they did not provide any necessary information and could be discontinued without reducing the level of internal control over CVU operations. Time spent by CVU staff preparing these reports is therefore unavailable for verifying applications and other necessary duties.

Results of Fieldwork (Continued)

- The [REDACTED] Bank account analysis fee is deducted from the bank balance every month but does not appear as a separate line item in the CVU budget. This has the effect of understating program expenses and program revenue.

Recommendations:

1. The BFO recommends that CVU management develop an electronically reliable and consistent reporting methodology that accurately specifies how many days it takes to process each application and the average processing time by period. This should include an exception report indicating which applications were not processed within the required time period. Instances of non compliance should be evaluated to determine the cause. CVU should work with OCYF and BIS IT staff to ensure that the capability of reporting this information is incorporated into any future CVU IT systems.
2. The BFO also recommends that the refund log should be amended to indicate the reason each refund was issued. The refund log should be reviewed by CVU management periodically as a valuable process indicator.
3. The BFO also recommends that CVU management should review deposit and withdrawal activity. Implementing the recommendation specified under the fee processing section of issue number one would satisfactorily address this issue.
4. The BFO also recommends that CVU staff identify key process data and indicators necessary for effective process evaluation as part of an ongoing internal quality control process. The utility of current reports should be assessed against this assessment. Reporting to executive management within OCYF should be reevaluated. Financial and operating data should be provided to appropriate staff for oversight and monitoring activities.
5. The BFO finally recommends that bank fees incurred through CVU operations should be separately invoiced and paid. This expense should be included in the operating budget as a separate line item.

C. CVU Policy and Procedure Documentation Could Be Improved.

Effective internal and administrative controls require written and current policies and procedures for all workflow functions. While the CVU policies and procedures were found to adequately describe the workflow, certain omissions were noted that if corrected, would enhance the control system. The following areas were noted in which documentation could be improved:

Results of Fieldwork (Continued)

- The procedure for issuing application fee refunds and maintaining the refund log was not defined.
- The CVU response to the implementation of the DPW disaster recovery plan is not defined.
- Overtime work rules, although defined, are not included in the policies and procedures.
- The mail receiving process is not defined.
- The application fee payment acceptance criteria are not defined. CVU currently accepts as valid payment checks or money orders with a face value of between \$10 and \$15 for the \$10 fee.
- The bank statement reconciliation and financial reporting sections need to be updated to reflect current practice.

Recommendation:

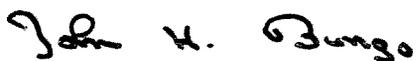
1. The BFO recommends that CVU management update policies and procedures to include the areas identified above. They should provide them to appropriate staff as a means to accomplish the CVU mission in accordance with management's expectations.

As noted, a closing conference was held with the CVU staff on May 11, 2007 to discuss the issues contained in this report. This report, as developed in draft, was provided to CVU staff for review and comment prior to issuance as final. Comments provided by CVU were incorporated into the final report. It was mutually agreed that an exit conference was not necessary. CVU has elected to respond to the reports contents during the resolution process.

In accordance with our established procedures, please provide a written response within 60 days to the Audit Resolution Section concerning actions to be taken to ensure report recommendations are implemented.

If you have any further questions concerning this audit or if we can be of any further assistance in this matter, please contact Richard Polek of the Audit Resolution Section at (717) 787-8890.

Sincerely



John H. Bungo, CGFM, CFS

Cc: Ms. Smetack
Ms. Utz
Ms. Shuchart
Mr. Clark
Mr. Scully