

PERFORMANCE AUDIT REPORT

Barber National Institute

Costs reimbursed by the
Pennsylvania Department of Human
Services

May 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE
AUDITOR GENERAL

May 27, 2020

Mr. John Barber, JD
President and Chief Executive Officer
Barber National Institute
100 Barber Place
Erie, PA 16507

Dear Mr. Barber:

This report contains the results of the Department of the Auditor General's performance audit of the Barber National Institute (Barber Institute) with regard to costs that were reimbursed by the Pennsylvania Department of Human Services (DHS). This audit was conducted under the authority of Sections 402 and 403 of The Fiscal Code (Code), 72 P.S. §§ 402 and 403, and in accordance with the 2018-2019 Budget Implementation provision of Article XVII-H, Subarticle B, Section 1715-H of the Code, 72 P.S. § 1715-H. The audit was not conducted, nor required to be conducted, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

The performance audit covered the period July 1, 2017 through June 30, 2018, with updates through the report date. Our audit objective was to determine whether medical services for which the costs were reimbursed by DHS were rendered. We planned and performed audit procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results, finding, and conclusions.

We selected and reviewed 60 claims that were reimbursed by DHS and found that documentation maintained by the Barber Institute supported that services were rendered in accordance with applicable laws, regulations, policies, and procedures with one exception, which resulted in an overpayment of \$18 for two hours of service that were not rendered. We also identified management controls that should be strengthened regarding supervisory review of participant attendance records and daily service notes. The report presents one finding and offers four recommendations for the Barber Institute to strengthen its management controls to prevent submitting claims for duplicate services and help ensure the accuracy of service notes, including individuals' attendance times.

John Barber, JD

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In closing, I want to thank the Barber Institute for its cooperation and assistance during this audit. Barber Institute management agrees with some and disagrees with other issues presented in our finding and recommendations. Management's response along with our conclusions are included in this audit report. We have considered management's response; however, we maintain that our recommendations as presented in the finding would strengthen its controls. This would help ensure compliance with submitting accurate claims for services rendered to DHS. We may follow up at an appropriate time to determine to what extent all recommendations have been implemented.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

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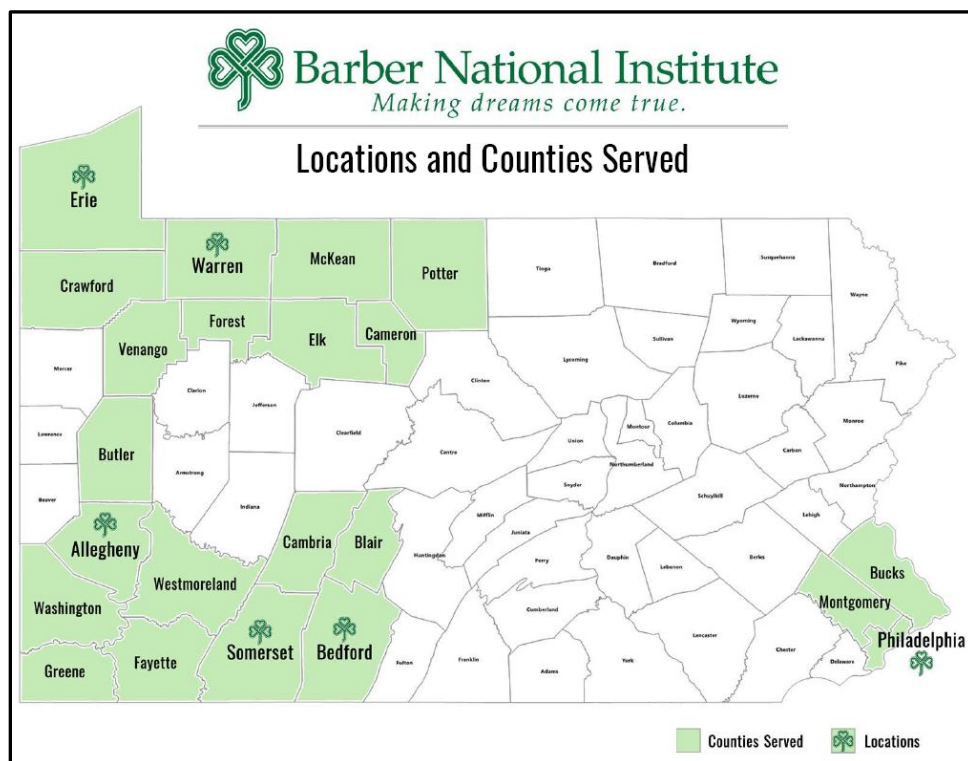
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Background

The Barber National Institute (Barber Institute) began operations in 1952 in Erie, Pennsylvania, as a non-profit organization dedicated to providing community-based services for children and adults with disabilities. Today, the Barber Institute continues to provide specialized programming at multiple locations throughout the Commonwealth for Pennsylvanians with behavioral health challenges, including autism and other intellectual disabilities (ID). The Barber Institute states on its website that it is committed to combining the best research with training and education.¹ Inclusive of the main campus in Erie, the Barber Institute provides services in 22 Pennsylvania counties, as shown on the map below.²



Source: <https://www.barberinstitute.org/uploads/1580931224_Barber%20Institute%20Map%208.5x11web.pdf> (accessed February 24, 2020).

The Barber Institute's mission states:

We are "making dreams come true." We provide children and adults with autism, intellectual disabilities, and behavioral health challenges and their families the education, support, and resources needed to be self-reliant, independent, and

¹ <<https://www.barberinstitute.org/history-of-dr-gertrude-barber>> (accessed May 22, 2020).

² <<https://www.barberinstitute.org/about>> (accessed September 27, 2019).

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*valued members of their community. In addition, we provide the professionals who serve them with world-class education and training.*³

With a staff of 3,900 and \$100 million annual budget, the Barber Institute serves 7,300 individuals annually with a wide range of educational, vocational, residential, and behavioral health programs.⁴

Programs

The Barber Institute, which is a Medical Assistance (MA) services provider, offers early intervention services for infants and toddlers, an inclusive preschool, a center for autism diagnosis and treatment, an approved private school, job training and placement, residential options including community group homes, “Lifesharing” and supported living programs, in-home services, specialized therapies, and behavioral health services.⁵ The Pennsylvania Department of Human Services (DHS) authorizes services for MA-enrolled individuals according to their Individual Support Plans (ISP).⁶ These services are eligible to be reimbursed at the DHS-established rates. As explained in the *Audit Procedures and Results* section of this report, our audit focused on MA reimbursements related only to the In-Home and Community Support/Adult Day Program services provided at the Barber Institute’s main campus in Erie and other various locations in the surrounding community. These specific services are described below.⁷

Home and Community Habilitation

The Barber Institute’s Home and Community Habilitation program is a one-on-one program allowing individuals the opportunity to experience daily activities and become active members of their communities by volunteering at local organizations. This program is based out of the individual’s home. Participants work on a wide array of everyday living skills such as communication, socialization, decision making, money management, and safety. The goal is to have the individual become more independent in their home and gain connections to the community.⁸

³ <<https://www.barberinstitute.org/mission>> (accessed January 23, 2020).

⁴ <https://www.barberinstitute.org/uploads/1574797365_2019%20BNI%20Facts%20and%20Figures.pdf> (accessed September 27, 2019).

⁵ <<https://www.barberinstitute.org/about>> (accessed September 27, 2019).

⁶ The ISP is developed for individuals with developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals’ network of support so services can be structured to meet the individuals’ needs based on their own choices. The ISP is updated annually or sooner, if the individuals’ circumstances/preferences change.

⁷ Information on all other Barber Institute programs and services may be obtained directly from the Barber Institute’s website (<https://www.barberinstitute.org/about>).

⁸ <<https://www.barberinstitute.org/adults/services/community-habilitation>> (accessed January 23, 2020).

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In Home and Community Support (a.k.a. Club Erie)

The In-Home and Community Support program, or ‘Club Erie’, is a community-based service designed to help adults with ID acquire, maintain, and improve skills while accessing their community. Staff may work with adults individually or in small groups providing support to help them achieve the goals identified in their ISP. The goals may include participating in desired activities, learning skills, volunteering, or increasing socialization skills through sharing experiences with others.⁹

Community Participation Support

Community Participation Support enables adults with ID to become more involved in their community and experience meaningful community participation and inclusion through activities the individuals choose. Activities may include paid work opportunities, vocational skill development and career exploration, volunteering, leisure activities, social skills development, academic instruction, current event awareness, relaxation techniques, and instruction in personal hygiene/grooming.¹⁰

Small Group Employment

Training and work opportunities are provided to individuals who wish to transition from school or unemployment into an integrated workforce. The Small Group Employment program offers a variety of work experiences and specialized training in landscaping, food service, janitorial work, and machine operation. These and other opportunities provide experience the participants need to gain employment. The goal of the program is to prepare individuals for future employment and transition into the Supported Employment program.¹¹

Supported Employment

The Supported Employment program involves adults with a wide range of disabilities working with professional employment specialists or "job coaches." The job coaches work alongside the individuals at the worksite until they perform all job duties to the employer’s satisfaction. They will return to the site whenever needed to help the individual learn new responsibilities. The goal for each supported individual is to independently maintain employment in the community.¹²

Behavioral Support

Behavioral Specialists provide support to individuals based on assessments and developed strategies. Services may include interventions and training to address improper behavior.

⁹ <<https://www.barberinstitute.org/adults/services/club-erie>> (accessed January 23, 2020).

¹⁰ <<https://www.barberinstitute.org/adults/services/community-participation-support>> (accessed January 23, 2020).

¹¹ <<https://www.barberinstitute.org/adults/employment/small-group-employment>> (accessed January 23, 2020).

¹² <<https://www.barberinstitute.org/adults/employment/supported-employment>> (accessed January 23, 2020).

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Services may be provided in the office of the Behavioral Specialist, in the participant's home, or in the community.¹³

Funding

The Barber Institute receives most of the funding for these programs through the Center for Medicare & Medicaid Services within the U.S. Department of Health and Human Services and DHS' Office of Developmental Programs. Through the Medicaid Home and Community-Based Services (HCBS) waiver program authorized by the Social Security Act, a state may offer a multitude of home and community-based services that allow Medicaid recipients to remain in the community and avoid becoming institutionalized.¹⁴ The state may design its waiver program to meet the needs of its targeted population.¹⁵ The Barber Institute participates in Pennsylvania's waiver program and submits claims to the commonwealth on a fee-for-service basis through DHS' PROMISE™ system according to federal and state regulations. For the fiscal year ended June 30, 2018, the Barber Institute received approximately \$56 million for services provided to MA-enrolled individuals through the HCBS waiver program. The Barber Institute receives additional funding for these programs mainly through the Erie County Department of Human Services.

¹³ Program description provided by Barber Institute management.

¹⁴ Social Security Act of 1935, 42 U.S.C. § 1915(c) (relating to “Waiver respecting medical assistance requirement in State plan...”) (amended 1983), which was transferred to and re-codified at 42 U.S.C. § 1396n(c).

¹⁵ <<https://www.dhs.pa.gov/Services/Disabilities->

[Aging/Documents/Alternatives_to_Nursing%20Homes/PFDS%20Waiver%20Amendment%20July%201%202017.pdf](https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Alternatives_to_Nursing%20Homes/PFDS%20Waiver%20Amendment%20July%201%202017.pdf)> (accessed January 23, 2020).

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Audit Procedures and Results – Determine whether medical services for which the costs were reimbursed by the Pennsylvania Department of Human Services were rendered.

The Barber National Institute (Barber Institute) is a registered Medical Assistance (MA) services provider with the Pennsylvania Department of Human Services (DHS). In order to perform our testing, we obtained a file from DHS listing the individual reimbursement claims approved for the Barber Institute during the fiscal year ended June 30, 2018. The table below shows that the Barber Institute received 98 percent of its MA funding for the Home and Community-Based Services (HCBS) Waiver programs for individuals with Intellectual Disabilities (ID) from DHS for the fiscal year ended June 30, 2018.¹⁶

The Barber Institute MA Funds by Program (For the Fiscal Year Ended June 30, 2018)		
Program	Amount	Percent of Total
HCBS-ID Waiver programs	\$56,161,904	98%
All Others	\$ 1,162,225	2%
Total	\$57,324,129	100%
<i>Source: Produced by Department of the Auditor General staff from information provided by DHS.</i>		

Of the HCBS-ID Waiver program reimbursements, we limited our population to all DHS-approved reimbursements for services provided through the Barber Institute’s In-Home and Community Support/Adult Day Program provided at the Barber Institute’s main campus in Erie and other various locations in the surrounding community, which totaled nearly \$3.3 million.¹⁷

In order to determine whether the services were rendered for which the Barber Institute submitted claims and DHS approved for reimbursement during the fiscal year ended June 30, 2018, we developed audit procedures based on our review of applicable laws, regulations, and DHS policies, as well as Barber Institute policies, inquiries of management, evaluation of management controls, and observation of Barber Institute operations at its main campus. Using the DHS data file, we identified the service associated with each claim.¹⁸ To ensure audit coverage over each type of service provided, we randomly selected a total of 60 claims for

¹⁶ Waivers under this program include the consolidated, person/family directed support, and community living waivers.

¹⁷ To satisfy our audit requirements pursuant to The Fiscal Code, 72 P.S. § 1715-H, we selected the Barber Institute and other MA providers from the DHS listing of active Medical Assistance providers. For the Barber Institute, we specifically focused on Barber Institute’s In-Home and Community Support/Adult Day Program at its main campus in Erie and other various locations in the surrounding community, but not other HCBS-ID Waiver programs or locations throughout the commonwealth.

¹⁸ See service descriptions in the *Background* section of this report.

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review, prorated over each type of service.¹⁹ Additionally, we ensured that the 60 claims were for services associated with different recipients. The 60 claims represented reimbursements totaling \$5,591.

Based on the results of our audit procedures, we determined that 59 of the 60 claims selected and tested were adequately supported by the required service documentation demonstrating that the services were rendered and eligible for reimbursement. We also found that one claim requesting reimbursement for eight hours of service only had documentation to support that six hours of service was rendered. Therefore, the Barber Institute received reimbursement of \$18 for two hours of service that was not rendered. The details of this overpayment is addressed in the finding within this report.

We also recalculated the number of service units claimed for the 60 claims tested and found each was accurately calculated based on the service duration time recorded in the service documentation, despite the exception described above. However, we identified management controls that should be strengthened regarding supervisory review of participant attendance records and daily service notes. The weaknesses identified are also addressed in the finding within this report.

¹⁹ Each claim includes a service code that identifies the service provided. The claims within our audit population included 12 different service codes that represented between .03% and 38.11% of the total number of claims. We prorated our sample of 60 claims using these percentages to ensure coverage of every service code. Some services have been assigned multiple service codes to indicate the staff to individual ratio required, or other relevant information, in addition to the type of service.

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Finding – Inadequate management controls allowed the Barber National Institute to submit a Medical Assistance claim for duplicate services resulting in an \$18 overpayment.

The Barber National Institute (Barber Institute) lacked adequate management controls over certain steps within its Medical Assistance (MA) claims processing. MA claims are required to be accurate according to state regulations.²⁰ To be a valid MA claim, the documented service must be authorized for MA reimbursement and the duration of the service must be accurate when multiplied by the Pennsylvania Department of Human Services' (DHS) established rate, which determines the reimbursement amount. According to DHS' policy, MA providers must maintain a record of services-related documentation that supports each claim submitted to DHS for reimbursement.²¹

The accuracy of the Barber Institute's MA claims is dependent on properly recording the service duration time and converting it into service units. Additionally, accurate claims depend on properly documenting the provided services on the required daily service notes. The daily service notes must demonstrate that the service was authorized as documented on the Individual Support Plan (ISP) for the MA-enrolled individual.²² The Barber Institute submits claims to DHS bi-weekly on a fee-for-service basis for the number of service units provided to MA-enrolled individuals.²³

As stated in the *Audit Procedures and Results* section of this report, our audit focused on DHS-approved reimbursements for services provided through the Barber Institute's In-Home and Community Support and Adult Day Programs at the Barber Institute's main campus in Erie and other various locations in the surrounding community, which included 35,211 claims totaling approximately \$3.3 million during our audit period of July 1, 2017 through June 30, 2018. We randomly selected 60 of these claims totaling \$5,591 for review. As a result of our audit procedures, we identified the following three management control weaknesses:

- Barber Institute's record-keeping system failed to detect that duplicate services were recorded for one MA claim tested.
- Barber Institute lacks written procedures for supervisors to review a sample of daily service notes on a weekly basis.

²⁰ 55 Pa. Code § 1101.68(b).

²¹ DHS' Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017.

²² The Individual Support Plan (ISP) is developed for individuals with developmental disabilities to document their personal preferences, dreams and wishes, medical history, and other information meant to be used by everyone involved in the individuals' network of support so services can be structured to meet the individuals' needs based on their own choices. The ISP is updated annually or sooner, if the individuals' circumstances/preferences change.

²³ A service unit equals fifteen minutes of services provided for an individual. Providers may only claim a unit once services are provided for fifteen minutes. Any service period lasting less than fifteen minutes may not be rounded up.

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- No supervisory review of manual attendance sheets used for two Barber Institute programs to record individuals' arrival and departure times, which defines the service duration used to calculate the amount of reimbursement for each MA claim.

Barber Institute management is responsible for the design and effective operation of management controls to ensure compliance with applicable laws and regulations, which includes ensuring that accurate documentation supports each submitted claim and is maintained.²⁴ Without adequately designed controls in place that operate effectively, the risk increases for claims with errors being submitted to DHS for reimbursement. The following sections describe the above weaknesses.

Barber Institute's record-keeping system failed to detect that duplicate services were recorded for one MA claim tested.

The Barber Institute uses an electronic record-keeping system (system) to gather, compile, and validate services provided for MA-enrolled individuals with intellectual disabilities. At the end of each day, each program staff person creates a daily service note to record the details of the service provided that day for each individual. Once in the system, the service note details are automatically checked against the individual's ISP, which was previously uploaded to the system, to ensure the service is eligible for reimbursement.

We verified that for each of the 60 claims selected, the services associated with the claims were properly authorized; however, for one of the 60 claims, for which Barber Institute received reimbursement for eight hours of services, we identified a two-hour period where two staff individually recorded that the same service was provided for the same individual. Specifically, according to management, after one staff member provided and recorded services from 9 a.m. to 11 a.m., a second staff member provided services from 11:00 a.m. to 1:00 p.m., followed by a third staff member providing services for the last two hours of the day from 1:00 p.m. to 3:00 p.m. The second staff member, however, erroneously recorded that the service was provided from 9 a.m. to 1:00 p.m. This recording error resulted in the Barber Institute receiving reimbursement of \$18 from DHS for two hours of service that was not actually rendered.

Barber Institute management indicated that its system did not have the capability to be customized by service in order to identify overlapping of services hours. Management agreed that it was overpaid by \$18 for the error that went undetected. Upon inquiry of management and review of claims data, the extent of claims with overlapping of services could not be quantified over the entire population of claims subject to audit.

Management also stated that supervisors do not review every service note but instead perform a weekly review of a sample of daily service notes, and that during our audit period, a duplicate service note would only be detected if it was reviewed as part the supervisor's monthly sample of claims. Management did indicate, however, that the potential risk of processing undetected

²⁴ DHS' Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017.

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duplicate service notes was identified during an internal program audit in the fall of 2017. In response to this internal audit, management indicated that it developed a process to identify potential overlapping service entries, which was implemented after June 2018. Management provided written procedures and an example of an overlap report dated January 7, 2020. We did not evaluate the adequacy of this review process because the reviews were not conducted until after the audit period.

Barber Institute lacks written procedures for supervisors to review a sample of daily service notes on a weekly basis.

To ensure accuracy of the daily service notes, Barber Institute management indicated that program supervisors review a sample of daily service notes each week. These weekly reviews focus on the quality of the service note contents to sufficiently describe the service provided, as well as the accuracy of the service start and end times and presence of staff signatures. Supervisory review of the service note is documented by electronic signature. We found a supervisor's signature on approximately 17 percent of the service notes we selected for review.

Management, however, stated it has no written procedures regarding these reviews, and supervisors are not required to review a certain number or percentage of daily service notes each week. According to management, supervisors select daily service notes using a combination of random sampling and judgmental selection based on various risk factors, such as the inexperience of new staff members or a staff member's history of difficulties completing service notes correctly; however, the samples selected and reasoning is not documented, and therefore, the actual selection methods used could not be verified.

This lack of documented procedures weakens management's ability to control how the reviews are conducted and ensure the procedures adequately address compliance with regulations and policies. Additionally, management cannot be assured supervisors are consistently applying the review procedures.

No supervisory review of manual attendance sheets used for two Barber Institute programs to record individuals' arrival and departure times, which defines the service duration used to calculate the amount of reimbursement for each MA claim.

Program staff for the 'Club Erie' and Small Group Employment programs manually record individuals' actual arrival and departure times on attendance sheets. At the end of the day, program staff who provided services to one or a group of individuals enters the start and end times recorded on the manual attendance sheets into Barber Institute's system. Management indicated that once the time is entered into the system, it becomes their official record of the service duration.

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According to management, supervisors are not required to review the manual attendance sheets during each day to ensure times are accurately recorded. Management did indicate, however, that as part of the supervisors' weekly reviews of a sample of daily service notes, for which we found a lack of written procedures as described above, supervisors confirm that the start and end times entered into the system on the individuals' service notes match the times on the manual attendance sheets. Although this review procedure would confirm that the times written on the manual attendance sheets match the times entered in the system, it does not validate the accuracy of the actual times recorded on the manual attendance sheets. In order for management to ensure accurate MA claims are submitted to DHS, it must ensure the accuracy of the arrival and departure times recorded, which are ultimately converted to the number of service units used to calculate the reimbursement amount for each MA claim.

Recommendations

We recommend that the Barber Institute:

1. Document its review for overlapping service entries including procedures conducted, results, and resolutions of deficiencies found, and sign-off of the person conducting the review in sufficient detail so external parties, such as auditors, can objectively evaluate the design and operating effectiveness of the process.
2. Develop written procedures for the weekly supervisors' review of daily service notes to include the sample selection methodology.
3. Ensure that the weekly supervisors' reviews of daily service notes are documented in accordance with the written procedures developed in Recommendation #2.
4. Develop and implement daily supervisory review of manual attendance sheets to ensure accuracy. The procedures should require supervisors to sign, date, and maintain attendance sheets as evidence of their review and approval.

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Barber National Institute's Response and Auditor's Conclusions

We provided our draft audit procedures and results, and finding and related recommendations to Barber National Institute (Barber Institute) for its review. On the pages that follow, we included Barber Institute's written response verbatim; however, the exhibits and emails referred to by Barber Institute in its response are not included. Following Barber Institute's response is our auditor's conclusions.

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Audit Response from Barber National Institute

May 4, 2020

Commonwealth of Pennsylvania
Eugene A. DePasquale, Auditor General
Department of the Auditor General
Harrisburg, PA 17120

Re: Barber National Institute Audit Response

Auditor General DePasquale,

Barber National Institute is pleased to have the opportunity to submit this response to the draft report on the Auditor General's performance audit of the Dr. Gertrude A. Barber Center, Inc. with regard to costs that were reimbursed by the Pennsylvania Department of Human Services (DHS). We believe that the Auditor General's process serves an important role in the achievement of our shared objectives of serving the public interest by providing critical services to Pennsylvania's mentally and physically disabled citizens and ensuring that service providers receive fair and accurate compensation for services provided. We take seriously the matters identified by the Auditor General, which we analyzed in our ongoing efforts to strengthen Barber National Institutes' commitment to fostering a continuing culture of regulatory compliance. We also appreciate the professionalism of the Auditor General's staff in their interactions with the Barber National Institute.

We are committed to "making dreams come true" by providing children and adults with autism, intellectual disabilities, and behavioral health challenges and their families the education, support, and resources needed to be self-reliant, independent, and valued members of their community. This commitment is unable to be realized without a continued partnership with the Commonwealth of Pennsylvania.

Barber National Institute has reviewed and carefully considered the Auditor General's draft report (the "Draft Report") dated March 19, 2020. We appreciate the opportunity to respond to the proposed finding and related recommendations. We evaluated the matters identified in the Draft Report, and we are committed to taking such actions as we determine are appropriate in consideration of the Draft Report and applicable regulations.

We were encouraged that the Draft Report found that no facts existed demonstrating that Barber National Institute was out of compliance with any applicable regulations.

Further, it is significant to note that the Draft Report identified one (1) finding relating to a single billing error of \$18.00. Barber National Institute has repaid that \$18 to the Commonwealth of Pennsylvania.

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We think that these findings demonstrate that the Barber National Institute has in place a strong system of controls. The Barber National Institute's services are all authorized by the Commonwealth of Pennsylvania, and Barber National Institute's systems prevent any billing in excess of the services authorized.

Additionally, the Draft Report also noted as a result of the single \$18 billing error several recommendations that are akin to suggested additional controls. These include a recommendation relating to overlapping service entries, but that includes underlying factual inaccuracies; recommendations that relate to a suggestion that Barber National Institute documents an existing practice regarding weekly supervisors' reviews of daily service notes; and, a recommendation for daily supervisory reviews of manual attendance sheets that is not required by regulations, and for which adequate compensating controls that sufficiently address the same risk have been adopted.

Audit Not Conducted in Accordance with Government Auditing Standards

Further, the April 23, 2019 notice of audit letter noted that "[t]he audit will not be conducted in accordance with applicable *Government Auditing Standards*, issued by the Comptroller General of the United States." (emphasis in original). While we agree with the necessity of, and principal underlying, the audit, "to determine whether medical services for which the costs were reimbursed by DHS were rendered," the Auditor General's decision to not conduct the audit pursuant to recognized and appropriate standards permits the opportunity for findings that are subjective, rather than objective.

It also generates a concern that the language used in the audit report reflects standard auditing terminology that has defined meanings within Government Auditing Standards and the accounting and financial industries. That has the unfortunate result of allowing the reader to mischaracterize the phrases "inadequate management controls" and "management control weaknesses" as having significant regulatory implications, when the practical effect of the items can be best characterized as subjective determinations of best practices.

As such, we believe that it would be material, and helpful to the reader, to highlight within the audit report that the audit was not conducted in accordance with applicable *Government Auditing Standards*. Also, it should be noted that the industry specific language used within the audit report shall not be considered to have the same meanings as those terms are given by the *Government Auditing Standards* and applicable guidance documents.

Responses to Proposed findings and Recommendations in Draft Report:

We respond to the Draft Report's proposed finding and the underlying suggested potential improvements to controls below:

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First Proposed Finding and Recommendation: *“ Barber National Institute had one duplicate service claim resulting in a single \$18 overpayment.”*

Response: We agree that the Draft Report discovered a single instance of an inadequately documented billing submission, totaling \$18.00. We highlight that this was the only such finding made during the performance audit, and that it was in spite of the controls adopted and implemented by Barber National Institute. It should be noted that the claim in question has been voided and the \$18.00 has been returned to the state through the PROMISE system.

As noted above, despite the controls adopted by the Barber National Institute, a recording error resulted in an \$18 overpayment, which has been returned to the Commonwealth.

However, the Draft Report’s characterization that Barber National Institute management indicated that our electronic records system “does not have the capability or an edit check to identify overlapping services” is incorrect. As discussed and documented with field staff, our electronic records system does have the capability to identify overlapping services; however, it cannot be customized for each service. A copy of the “Responses to Auditor General 1.8.20 written inquiry, 1.22.20 phone conference, 1.29.20 written inquiry,” which details the referenced response, is attached hereto as Exhibit A.

Additionally, there are times when overlapping services are appropriate and billable (as indicated in the Pennsylvania Consolidated and Person/Family Directed Services 1915(c) waivers). As noted in the Draft Report, Barber National Institute management identified the potential risk of overlapping billing and put a monitoring process into place in the Fall of 2017¹.

We note that the Draft Report also states that “no documentation was provided demonstrating that the (overlapping services monitoring) process was being performed” and therefore Auditor General staff “could not evaluate the adequacy of the process.” We believe that upon review you will agree that this statement in the draft report is in error. A sample of the Barber National Institute’s overlap report was sent audit staff’s attention via email from Jennifer Kennedy, Vice President, Governance, Risk Management, and Compliance on January 7, 2020. A copy of the communication and relevant attachments are attached hereto as Exhibit B. As discussed and documented, the overlap report is monitored on a weekly basis. As such, we believe that it is inappropriate to note that the “extent of claims with overlapping of services could not be quantified.” Accordingly, we are not in a position to agree with these statements in the Draft Report.

While we agree with the finding of a single instance of an unsupported billing of two hours totaling \$18.00, our view is that this amount is not material. Indeed, we view this immaterial billing error as indicative and supportive of the strong culture that our organization has developed regarding compliance with regulations, rules, policies and best practices

¹ The draft report states that the monitoring process was put into place in the Fall of 2018. This is incorrect as the monitoring process was put into place in the Fall of 2017.

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Second Proposed Finding and Proposed Recommendation: *"It is suggested that Barber National Institute adopt written procedures for supervisors to review a sample of daily services notes weekly."*

We agree that the Barber National Institute did not, at the time of the audit, have in place written procedures for supervisors to review a sample of daily services notes weekly. However, while there is no regulatory requirement stating that a provider must conduct such a review, the Barber National Institute has historically trained program supervisors to review samples of daily service notes. As such, the Barber National Institute has previously adopted, as a practice, the requested control.

To document its historic practice, the Barber National Institute developed work instructions for both the Erie Supported Employment Program and Erie Small Group Employment Program. These work instructions require supervisors to review a sample of daily services notes weekly or at such other regular interval that we deem appropriate. The work instructions are attached for your review as Exhibit C.²

Accordingly, although not required by regulation, the Barber National Institute has acted upon the proposed recommendation to better document the existence of an existing practice.

Third Proposed Finding and Proposed Recommendation: *"It is suggested that Barber National Institute adopt written procedures for supervisors to review manual attendance sheets to records individuals' arrival and departure times for the Small Group Employment program."*

This suggestion is for the adoption of written procedures that are not required by regulation and for which the Barber National Institute has in place adequate compensating controls that address the same risk.

As a matter of practice, the Barber National Institute's process has program staff notate arrival times as consumers arrive at the Small Group Employment program, and notate departure times when the individuals leave the program. Those notations are entered into our electronic records system, along with the daily service note. This electronic documentation is considered to be the official record of services provided. The manual attendance sheets are not determined, by regulation, policy or practice, to be records of service. Our practice is documented in a Supervisor memo that was shared with the Auditor General audit staff on February 4, 2020. The email and memo are attached hereto as Exhibit C.

² The signed versions of the Exhibit are not yet available due to delays associated with the Governor's COVID-19 Emergency Declaration.

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Additionally, significant compensating controls³ adopted by the Barber National Institute were not addressed in the Draft Report, and should mitigate the need for this suggested control. These compensating controls include:

- Billings cannot exceed services authorized in the Commonwealth's PROMISE system
- Carelogic includes specific edits and notes billing errors which are reviewed and corrected by staff including missing signatures or lack of service documentation
- Authorization information is input to Carelogic, eliminating the potential for overbilling
- Monthly billing reports are reviewed by the fiscal department for errors
- Internal audit staff examine claims on a sample basis

Further, the Draft Report notes that, in addition to the Small Group Employment program, the "Club Erie" program would benefit from supervisory review of the manual attendance sheets. Club Erie, however, is not billed based on the arrival and departure times of the participants. Rather, the program time is billed when the individual is participating in community-based activities. As such, we believe that reference to the Club Erie program within this item should be removed.

Accordingly, documenting procedures for supervisory review of manual attendance sheets is unnecessary as it is not a review required by regulation, and adequate compensating controls exist to mitigate associated risk.

Conclusion

The Draft Report proposes one immaterial finding of an inadequately documented \$18 billing, and provides three proposed recommendations underling the proposed finding. We believe that, for the reasons expressed above, the Auditor General should consider revising the Draft Report to resolve the unintentional inaccuracies and to redraft the proposed recommendations to better reflect their materiality on Barber National Institutes regulatory compliance.

The Barber National Institute is committed to, and has a history of, fostering an environment in which all personnel prioritize a commitment to compliance with regulations, rules, policies and best practices. To that end, the Barber National Institute has implemented controls and conducts ongoing internal program billing audits to ensure that accurate billing is submitted properly and to identify, correct, and monitor any potential areas of risk. The Barber National Institute has created a culture of compliance throughout the organization, that we believe has been illustrated during the Auditor General's review.

³ The AICPA Not-for-Profit Accounting and Audit Guide describes compensating controls in paragraph 1406.75, as follows: "Compensating controls, if effective, may limit the severity of a deficiency and prevent it from being a significant deficiency or material weakness in internal control over compliance."

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Our number one priority is to provide critical services to vulnerable Pennsylvania citizens while ensuring that our billing practices fully comply with regulations to confirm accuracy. Our organization has committed significant resources to driving continuous improvement in both our client services and our billing practices. We are confident that our commitments in these areas continue to deliver improvement in our clients' experiences and in our billing accuracy and serve as best practices for the industry.

Thank you for your attention to this matter, and please feel free to let us know if you wish to discuss these matters further.

Sincerely,

John Barber
John Barber, CEO and President

Jennifer Kennedy
Jennifer Kennedy, Vice President,
Governance, Risk Management, and
Compliance

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Auditor's Conclusions to Barber National Institute's Response

Barber National Institute's (Barber Institute) management agrees with some issues presented in the finding; however, it disagrees with others. We are discouraged that management emphasizes its belief that our findings are not significant and implementation of our recommendations are therefore not necessary. We have considered management's response and its disagreements, and we believe that by implementing our recommendations management will further strengthen its controls to help ensure compliance with submitting accurate claims for services rendered to the Pennsylvania Department of Human Services (DHS). We provide further clarifications to management's response and our conclusions below.

The Barber Institute's management suggests that due to the fact that this audit was not conducted in accordance with *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States, the audit findings and recommendations are subjective. We disagree. The Department of the Auditor General requires all audits, whether or not conducted in accordance with GAS, to adhere to our department's policies, which were developed using GAS as a framework. We must ensure auditor independence, evaluate management controls related to the audit objective, obtain sufficient, appropriate evidence to support our conclusions, and objectively present them in the audit report. As such, the terminology we use to describe our audit results and conclusions in the finding is appropriate and remain as stated.

Regarding the Barber Institute's statement that it would be helpful to readers to disclose that this audit was not conducted in accordance with GAS, we disclose this in sections of this report other than the draft audit procedures and results and the finding and recommendations sections that were provided to the Barber Institute for the purpose of obtaining management's response to the finding. Additionally, auditors are only required to conduct audits in accordance with GAS when required by law, regulation, contract, grant agreement, or policy, none of which contain such a requirement for this audit.

We identified one error out of sixty claims tested, which Barber Institute management downplays as insignificant by emphasizing that it only caused a single overpayment of \$18. We did not select and test a statistically-based sample; therefore, our results cannot be projected over the entire population of claims reimbursed by DHS with measurable, statistically-based precision. As part of our audit procedures, we determined the cause of the error and whether improvements to management controls could be made.

As noted in the finding, management explained that it implemented an electronic overlap review process after June 2018 in response to a potential risk identified in the fall of 2017 that duplicate claims entered in its system may go undetected and cause overpayments. Contrary to Barber Institute's response, which suggests that the one error we found is not significant, we believe that management would only devote the time and resources necessary to develop a process to generate the overlap reports and review procedures for a potential risk that it considered to be

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more than insignificant. As such, we believe that by implementing our recommendations in this report, Barber Institute management will improve and strengthen its controls in order to help ensure claims are submitted accurately for reimbursement in compliance with DHS regulations.

We present below further clarifications and conclusions to management's disagreements to each of the three finding areas.

Barber Institute's record-keeping system failed to detect that duplicate services were recorded for one MA claim tested.

In management's response, the Barber Institute clarified that its electronic records system has the capability to identify overlapping services; however, it cannot be customized by service in order to identify overlapping of service hours. We edited one sentence of the finding in our final report to make this clarification, however, this change only provides additional clarity but does not impact or change our conclusions. It conveys management's response that its system was not utilized to identify potential duplicate services and service times during the audit period to help prevent inaccurate claims.

Barber Institute management claims that our report is incorrect because it provided a system-generated report as evidence that it performs adequate reviews of potential overlapping services. While we acknowledge that management provided us written procedures and an example of a report dated January 7, 2020, which we clarified within the finding, we did not evaluate the procedures because they were not in effect during the audit period. Management confirmed to us during a phone call and in writing through email, that while the overlapping billing issue was identified in the fall of 2017 as part of an internal review, the procedures were implemented after June 2018. We note that the clarifying language added to the finding to address the Barber Institute's concerns did not impact our conclusions and recommendations.

Barber Institute lacks written procedures for supervisors to review of a sample of daily service notes weekly.

We are pleased that the Barber Institute has developed written procedures to document the supervisory review of daily service notes as recommended. While we agree that supervisory reviews may not be explicitly required by DHS regulations, we re-emphasize that DHS does require submitted claims to be accurate and supported by service documentation pursuant to its regulations under 55 Pa. Code §§ 1101.51 and 1101.68. Management is responsible for adequately designing, implementing, and effectively operating internal control procedures that ensure compliance with DHS' requirements.

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No supervisory review of manual attendance sheets used for two Barber Institute programs to record individuals' arrival and departure times, which defines the service duration used to calculate the amount of reimbursement for each Medical Assistance (MA) claim.

Barber Institute management disagrees with our recommendation to develop and implement daily supervisory review of manual attendance sheets because it is not required by DHS regulations and states that compensating controls are in place to address the same risk. While we concur that there are no regulations requiring supervisor review of manual attendance sheets, we again emphasize that DHS regulations require submitted claims to be accurate and supported by service documentation. Management is responsible for adequately designing, implementing, and effectively operating internal control procedures that ensure compliance with DHS' requirements.

Additionally, while the compensating controls that management claims in its response mitigate the need for supervisory review of manual attendance sheets, we assert that while the controls as described may detect certain types of errors before a claim is submitted to DHS, these controls would not identify inaccurate service start and end times recorded for each claim unless the total volume of service units would exceed the total amount authorized. We therefore continue to recommend that supervisory reviews of the manual attendance sheets would strengthen management's controls to help ensure the accuracy of claims submitted to DHS.

Further, management states that the electronic records maintained in its system are the official record of the service times. Management explains, however, that the electronic records are created when staff enter the service times into its system directly from the manual attendance sheets used to record the individuals' arrival and departure times. These manually-recorded arrival and departure times define the service duration used to calculate the amounts claimed for reimbursement. Therefore, the accuracy of the manual attendance sheets is critical for submitting accurate claims.

Barber Institute management also states in its response, and we agree in part, that the "Club Erie" program is not necessarily billed based on the arrival and departure times of the participants as a result of how the program operates.²⁵ However, we note that these times may be required to accurately bill for services as evidenced by claims for "Club Erie" participants submitted for less than the maximum number of service units possible for a day. This is reasonable considering individuals may arrive after or leave before the normal start and end times of the service day for a variety of reasons. A supervisory review of the manual attendance sheets would help ensure the

²⁵ "Club Erie" program staff and participants meet each morning at one of two designated locations, referred to as 'hubs', before being transported at 9:00 a.m. to service locations throughout the community, such as a park or library. They return to the hub at 3:00 p.m. when participants must arrange for their own transportation home. The Barber Institute therefore does not include in the service duration of a claim the time before the group leaves the hub or after it returns to the hub. Participants who attend the program for the entire day receive 6 hours, or 24 units, of services. Actual arrival and departure times become significant, however, for any participant who arrives late or leaves early during any given day.

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accuracy of the service times for all participants, to include those participants who attended the program for only part of the service day.

While the Barber Institute's response states multiple times that we did not identify any noncompliance with regulations during the audit, it is important to note that our audit objective was not to review the Barber Institute's regulatory compliance with DHS' regulations. Our only audit objective was to determine whether the Barber Institute rendered the services for which costs were reimbursed by DHS. Therefore, we did not evaluate the Barber Institute's compliance with all applicable DHS' regulations. Our finding describes, however, that we discovered one instance when Barber Institute received reimbursement for services that were never rendered due to a lack of adequate management controls. As a result, the Barber Institute submitted an inaccurate claim, which does actually constitute noncompliance with DHS' regulations.

In conclusion, we must emphasize that the Barber Institute's response is especially discouraging as it indicates management's intent to refuse implementation of easy cost efficient recommendations put forward in this report. Such recommendations are designed to help ensure accountable receipt of reimbursements from DHS by addressing the weaknesses we identified, which were acknowledged by management during the course of this audit. We strongly encourage Barber Institute management to seriously reconsider the potential risk of noncompliance due to the identified control weaknesses, which our audit results indicate is present, and implement our recommendations discussed in this report to mitigate that risk. Therefore, our recommendations remain as stated.

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Appendix A

Objective, Scope, and Methodology

The Department of the Auditor General conducted this performance audit of the Barber National Institute (Barber Institute) under the authority of Sections 402 and 403 of The Fiscal Code (Code), and in accordance with the 2018-2019 Budget Implementation provision of Article XVII-H, Subarticle B, Section 1715-H of the Code.²⁶ This audit was limited to the objective identified below and was not conducted, nor required to be conducted, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. We planned and performed this audit to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that the evidence obtained provides a reasonable basis to support our results, finding, and conclusions.

Objective

Our audit objective was to determine whether medical services for which the costs were reimbursed by the Pennsylvania Department of Human Services (DHS) were rendered.

Scope

The audit objective covered the period July 1, 2017 through June 30, 2018, with updates through the report date.

Methodology

To address the audit objective, we performed the following procedures:

- Reviewed the following laws, regulations, policies, and procedures applicable to Barber Institute operations related to services provided for Medical Assistance (MA)-enrolled individuals to determine legislative, regulatory, and policy requirements related to our audit objective:
 - *Grants to States for Medical Assistance Programs*, Title XIX of the Social Security Act of 1935, as amended, (42 U.S.C. § 1396*et seq.*).²⁷

²⁶ 72 P.S. §§ 402-403, and 1715-H.

²⁷ <https://www.ssa.gov/OP_Home/ssact/title19/1900.htm> (accessed January 13, 2020).

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- *Medical Assistance Manual*, Part III, Title 55 of the Pennsylvania Code, (55 Pa. Code § 1101*et seq.*).²⁸
 - *Office of Developmental Programs Home and Community-Based Services*, Part I, Subpart E, Title 55 of the Pennsylvania Code, (55 Pa. Code § 51*et seq.*).²⁹
 - *Home and Community-based Services: Waiver Requirements*, Subpart G, Part 441, Title 42 of the U.S. Code of Federal Regulations, (42 CFR § 441.300*et seq.*).³⁰
 - *DHS' Office of Developmental Programs Bulletin 00-17-02*, Claim and Service Documentation Requirements for Providers of Consolidated and Person/Family Directed Support Waiver Services and Targeted Services Management.³¹
- Interviewed Barber Institute management to gain an understanding of the organization and programs offered in order to identify which programs are associated with our population of claims that DHS approved for reimbursement to Barber Institute during the audit period.
 - Obtained Barber Institute's written procedures for completion of daily services notes in order to design audit procedures.
 - Met with DHS staff from the Office of Developmental Programs (ODP) to gain an understanding of the Home and Community-based Services Intellectual Disabilities (HCBS-ID) Waiver program and the service codes that represent the eligible services. We also discussed how claims are submitted for services provided to MA-enrolled individuals using the PROMISE™ system, which verifies the individuals' MA eligibility before a claim is approved for reimbursement.
 - Obtained a data file from DHS ODP containing all Barber Institute HCBS-ID Waiver program claims that DHS approved for reimbursement during the period July 1, 2017 through June 30, 2018, encompassing 438,749 claims totaling \$56,161,904.
 - Analyzed the HCBS-ID Waiver program claims (see prior bullet) and identified our audit population as claims only related to the In-Home and Community Support/Adult Day Program services provided at the Barber Institute's main campus in Erie and other

²⁸ <<http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/partIIItoc.html&d=>> (accessed January 13, 2020).

²⁹ <<http://www.pacodeandbulletin.gov/Display/pabull?file=/secure/pabulletin/data/vol42/42-23/1043.html>> (accessed March 24, 2020).

³⁰ <<https://www.govinfo.gov/content/pkg/CFR-2000-title42-vol3/pdf/CFR-2000-title42-vol3-part441.pdf>> (accessed January 13, 2020).

³¹ DHS' Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017.

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various locations in the surrounding community. Our audit population included 35,211 claims totaling \$3,296,431.

- Randomly selected 60 claims from the data file provided by DHS ODP (see prior bullet). We ensured that the selected claims were associated with 60 different individuals and included a representative number of claims for every program included in the file.
- Developed and performed the following procedures to test the selected claims for compliance with laws and policies and to ensure management controls were operating effectively based on our understanding of Barber Institute’s procedures and review of example documentation:
 - Reviewed service documents associated with each selected claim to verify the service was provided and properly authorized based on the Individual Support Plans. We ensured the Barber Institute program staff who provided the services signed and dated the service documents as required by DHS ODP policy.³²
 - Used Barber Institute’s employee attendance records to verify that its staff who provided the service and completed the service documentation was present on the service date.
 - Verified the data associated with each MA claim selected for testing from the DHS ODP file agreed with the claim’s source documents in accordance with DHS ODP policy. We agreed the individual’s name, date of service, number of units (duration of provided service), and recalculated the claim amount using DHS’s established reimbursement rate for the specific service.³³
- Reviewed Barber Institute’s personnel records for 14 program staff judgmentally selected from 42 program staff who provided the services associated with the 60 claims we tested. We ensured the personnel records indicated that the staff received the training required for direct care personnel according to regulations and Barber Institute’s training guidelines.³⁴ Noncompliance would invalidate the claims for services provided due to lack of evidence that the services were provided by qualified staff.

³² Ibid.

³³ <[https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Historical%20Rates/Fee%20Schedule%20Rates%20for%20Community-Based%20Services%20Effective%20July%201,%202017%20\(c_283982\).pdf](https://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Historical%20Rates/Fee%20Schedule%20Rates%20for%20Community-Based%20Services%20Effective%20July%201,%202017%20(c_283982).pdf)> (accessed January 27, 2020).

³⁴ 55 Pa. Code § 2380.36; Barber National Institute IDS Guide to Trainings.

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Data Reliability

We performed an assessment of the sufficiency and appropriateness of computer-processed information that we used to support our finding, conclusions, and recommendations. The assessment includes considerations regarding the completeness and accuracy of the data for the intended purposes.

To assess the completeness and accuracy of the data file received from DHS ODP containing individual Barber Institute claims approved by DHS during the period July 1, 2017 through June 30, 2018, we reconciled the total of this file to the data obtained from DHS and evaluated as part of the commonwealth's Single Audit for fiscal year ended June 30, 2018.³⁵ Additionally, we randomly selected 60 claims from the DHS ODP data file and agreed the data to source documents maintained by Barber Institute as described in the *Methodology* section above. We therefore concluded the DHS ODP data file was sufficiently reliable for the purposes of this engagement.

³⁵ As part of the Single Audit, the Department of the Auditor General obtains monthly data files of MA claims from DHS. This data is evaluated and tested for reliability as part of the Single Audit of the MA program. While the DHS PROMISE™ system is the same source for both the MA claims data evaluated during the Single Audit and the claims data provided to us for Barber Institute, we consider the Single Audit data to be a reliable independent source for purposes of our engagement since DHS provided the data at different times for different purposes.

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Appendix B

Distribution List

This report was distributed to the following Commonwealth officials:

The Honorable Tom Wolf
Governor

John Barber, JD

President and Chief Executive Officer
Barber National Institute

Dr. Maureen Barber-Carey

Executive Vice President
Barber National Institute

Ms. Jennifer Kennedy

Privacy Officer and Vice President
of Governance, Risk Management &
Compliance
Barber National Institute

The Honorable Teresa D. Miller

Secretary
Department of Human Services

Ms. Tina Long

Director, Bureau of Financial Operations
Department of Human Services

Mr. Alexander Matolyak, CPA

Director, Division of Audit and Review
Department of Human Services

The Honorable Tom Murt

Majority Chair
House Human Services Committee

The Honorable Angel Cruz

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House Human Services Committee

The Honorable Michelle Brooks

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Senate Health and Human Services
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Secretary of the Budget
Office of the Budget

The Honorable Joseph M. Torsella

State Treasurer
Pennsylvania Treasury Department

The Honorable Josh Shapiro

Attorney General
Office of the Attorney General

The Honorable Michael Newsome

Secretary of Administration
Office of Administration

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