

PERFORMANCE AUDIT REPORT

Milestone Centers, Inc.

Costs reimbursed by the
Pennsylvania Department of Human
Services

November 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE
AUDITOR GENERAL

November 23, 2020

Mr. Gary Bell
Executive Director
Milestone Centers, Inc.
777 Penn Center Boulevard
Building 7, Suite 200
Pittsburgh, PA 15235

Dear Mr. Bell:

This report contains the results of the Department of the Auditor General's performance audit of Milestone Centers, Inc. (Milestone) 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 2019-2020 Budget Implementation provision of Article XVII-J, Subarticle B, Section 1715-J of the Code, 72 P.S. § 1715-J. 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 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 and conclusion.

We selected and reviewed 60 claims that were reimbursed by DHS and found that documentation maintained by Milestone supported that services were rendered in accordance with applicable laws, associated regulations, and policies. Accordingly, we issued no findings or recommendations and management indicated agreement with our audit results.

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In closing, I want to thank Milestone for its cooperation and assistance during this audit.

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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Background

Milestone Centers, Inc. (Milestone) began operations in 1969 in Wilkinsburg, Pennsylvania, as a non-profit organization dedicated to improving the lives of individuals with developmental and behavioral health challenges living in Allegheny and Westmoreland Counties.¹ Milestone became a subsidiary of Partners for Quality, Inc. (PFQ) in July of 2017.² PFQ operates as a non-profit organization providing administrative services to other non-profit organizations that serve individuals with intellectual disabilities and behavioral health challenges.³ PFQ provides financial, business development, communications, human resources, information technology, and staff training/development services for Milestone.⁴ An eight-member Board of Directors that includes three PFQ board members governs Milestone.⁵

Milestone provides specialized programming for Pennsylvanians with developmental and behavioral health challenges, autism and other intellectual disabilities (ID) in Allegheny and Westmoreland counties.⁶ Milestone also offers professional staff training services for other developmental disability service providers in 18 additional northwestern Pennsylvania counties.⁷

With a full-time staff of 350, part time staff of 100, and a \$23 million annual budget, Milestone provides behavioral health and ID services at individuals' residences and Milestone facilities, as well as within the community.⁸ Milestone's mission is:

... to provide quality, life-enhancing services that promote wellness and the development of human potential to persons with intellectual and developmental disabilities and/or behavioral health challenges.⁹

Through this mission, Milestone strives to work toward a future where persons with any level of disability or challenge are recognized as equal contributors toward the good of society.¹⁰

¹ <https://www.pfq.org/milestone-centers-inc> (accessed March 9, 2020).

² Ibid.

³ <https://milestonepa.org/who-we-are/partners-for-quality>; <https://www.pfq.org/about-pfq/pfq-parent-board-directors> (accessed September 11, 2020).

⁴ <https://milestonepa.org/who-we-are/partners-for-quality> (accessed September 11, 2020).

⁵ <https://milestonepa.org/who-we-are/leadership/board-of-directors> (accessed September 11, 2020).

⁶ <https://www.milestonepa.org/contact-us/office-locations> (accessed March 9, 2020).

⁷ <https://milestonepa.org/health-care-quality-units/milestone-hcqu-west> (accessed September 11, 2020); Milestone's professional training services are intended to increase the capacity and competency of community physical and behavioral care providers. They also establish data sharing and analysis resources dedicated to improving the health care of individuals with intellectual and developmental disabilities.

⁸ <https://www.pfq.org/milestone-centers-inc>; <https://www.milestonepa.org/how-we-serve/behavioral-health/residential> (accessed March 9, 2020).

⁹ <https://www.milestonepa.org/who-we-are/mission> (accessed March 9, 2020).

¹⁰ <https://www.milestonepa.org/who-we-are/mission> (accessed September 9, 2020).

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Programs

As a comprehensive provider of community services, Milestone offers a wide array of services and supports to meet the needs of every individual in its programs. Milestone provides services and supports to adults with ID, including vocational services, pre-vocational services, and adult training day programs.

The Pennsylvania Department of Human Services (DHS) authorizes services for Medical Assistance (MA)-enrolled individuals according to their Individual Support Plans (ISP).¹¹ Milestone receives reimbursement at DHS-established rates for the services authorized on the individuals' ISP. As explained in the *Audit Procedures and Results* section of this report, our audit focused on MA reimbursements related to two Milestone day programs at its Monroeville, Pennsylvania facility, the Adult Training program (Adult Training) and the Vocational Training–Prevocational Enterprise Program (Vocational Training) as described below.¹²

Adult Training

Milestone's Adult Training, offered at its facilities in Pittsburgh's Lawrenceville neighborhood and in Monroeville, Pennsylvania, assists adults with ID in becoming as independent as possible. Individuals receive services that focus on developing everyday skills related to basic safety rules and community awareness. This program is highly individualized, planned and coordinated with Milestone's trained professionals. Other activities provided may include art, music, exercise, and field trips in the community.¹³

Vocational Training

Milestone's Vocational Training provides structured activities through both work and non-work program components that enhance the experience for program participants, who also learn important independent living skills, such as handling money, physical and fire safety skills, social skills, anti-victimization skills, and health and hygiene skills.¹⁴ Additionally, this program acts as a "stepping stone" for the advancement of individuals coming out of the school system or other setting who may not have an understanding of the expectations of a work environment and need a gradual introduction to work.

Milestone packaging services is a part of the Vocational Training services at its Monroeville facility. Individuals who desire to work in a manufacturing/production environment receive on-

¹¹ 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.

¹² Information on all other Milestone programs and services may be obtained directly from Milestone's website (<https://www.milestonepa.org/how-we-serve>).

¹³ <https://www.milestonepa.org/how-we-serve/intellectual-developmental-disabilities/day-programs> (accessed March 10, 2020).

¹⁴ Training topics taken from Milestone's Vocational Training Record form.

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the-job training and work experience as they participate in paid work activities. Milestone's staff provide guidance with concepts such as workplace safety and behavior, community employment success, and teamwork and professionalism. Milestone contracts with outside companies for work assignments that require skills that its participants can provide, typically packaging services. The participants observe conventional work routines and are paid biweekly according to the number of units they produce.¹⁵

Funding

Milestone receives 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.¹⁶ Through the MA Home and Community-Based Services (HCBS) waiver program authorized by the Social Security Act of 1935, a state may offer a multitude of home and community-based services that allow MA recipients to remain in the community and avoid becoming institutionalized.¹⁷ The state may design its waiver program to meet the needs of its targeted population.¹⁸ Milestone participates in Pennsylvania's waiver program and submits claims to DHS on a fee-for-service basis through the PROMISe™ system according to federal and state regulations.¹⁹ For the fiscal year ended June 30, 2018, Milestone received approximately \$14 million for services provided to MA-enrolled individuals through the HCBS waiver program.

¹⁵ <https://www.milestonepa.org/how-we-serve/intellectual-developmental-disabilities/milestone-packaging-services-vocation-training> (accessed March 10, 2020).

¹⁶ <https://www.dhs.pa.gov/providers/Providers/Pages/Developmental-Programs.aspx> (accessed February 26, 2020).

¹⁷ Social Security Act of 1935, former 42 U.S.C. § 1915(c), (amended 1983), which was transferred to and re-codified at 42 U.S.C. § 1396n(c).

¹⁸ http://www.dhs.pa.gov/Services/Disabilities-Aging/Documents/Alternatives_to_Nursing%20Homes/PFDS%20Waiver%20Amendment%20July%201%202017.pdf (accessed February 26, 2020).

¹⁹ The Provider Reimbursement and Operations Management Information System (PROMISe™) is DHS' claims processing and management information system that incorporates the claims processing and information activities of the following DHS program areas: (1) Office of Medical Assistance Programs; (2) Office of Developmental Programs; (3) Office of Mental Health and Substance Abuse Services; (4) Office of Long-Term Living; (5) Special Pharmaceutical Benefits Program; and (6) Healthy Beginnings Plus.

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

Milestone Centers, Inc. (Milestone) is registered with the Pennsylvania Department of Human Services (DHS) as a Medical Assistance (MA) services provider. In order to perform our audit procedures, we obtained a file from DHS listing the individual reimbursement claims approved for Milestone during the fiscal year ended June 30, 2018. The table below shows that Milestone received more than 98 percent of its MA funding from DHS for services provided through the Home and Community-Based Services (HCBS) Waiver program for individuals with Intellectual Disabilities (ID).²⁰

Milestone MA Reimbursements by Program (For the Fiscal Year Ended June 30, 2018)		
Program	Amount	Percent of Total
HCBS-ID Waiver programs ^{a/}	\$ 14,163,617	98.4%
All Others ^{b/}	\$ 234,823	1.6%
Total	\$ 14,398,440	100.0%

^{a/} HCBS-ID Waiver programs provide an array of services to MA-enrolled individuals with ID to enable them to live in their own homes and communities.
^{b/} Base Funding, which is a small amount of state funds that DHS allocates to county mental health services offices which can be used at the counties' discretion.
Source: Produced by Department of the Auditor General staff from information provided by DHS.

Of the HCBS-ID Waiver program reimbursements, we limited our population to all DHS-approved reimbursements for services provided through Milestone's Adult Training program (Adult Training) and the Vocational Training – Prevocational Enterprise Program (Vocational Training) at its Monroeville, Pennsylvania facility, which included 29,761 claims and totaled nearly \$2.75 million.²¹

We analyzed the DHS data file and extracted the individual DHS-approved claims associated with Milestone's Adult Training and Vocational Training services.²² We judgmentally selected 60 claims for review, totaling \$5,495, including 32 claims for Adult Training services and 28

²⁰ Waivers under this program include the consolidated, person/family directed support, and community living waivers.

²¹ To satisfy our audit requirements pursuant to The Fiscal Code, 72 P.S. § 1715-J (2019-2020 Budget Implementation provision), we selected Milestone and other MA providers from the DHS listing of active MA providers. For Milestone, we specifically focused on the Adult Training/Vocational Training programs.

²² See descriptions of Milestone's Adult Training/Vocational Training services in the *Background* section of this report.

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claims for Vocational Training services.²³ We also evaluated Milestone's system of management controls in place during the audit period to provide and document its program services, and process MA claims which it submitted to DHS for reimbursement through the DHS PROMISE™ system.²⁴

We developed audit procedures based on our review of applicable laws, and DHS regulations and policies, and interviewed Milestone management to identify the organization's policies and procedures in place during the audit period. We also reviewed documentation maintained to support Milestone's claims for MA reimbursements from DHS, including verifying that:

- Milestone's types of services provided for the MA-enrolled program participants were authorized by DHS' Individual Support Plans (ISP).²⁵
- Milestone maintained sufficient documentation, as considered by DHS, to support its MA reimbursement claims.
- Milestone's data associated with each MA claim selected for our review from the DHS file agreed to the PROMISE™ system, including the reimbursement amounts which we recalculated based on the applicable DHS-established rates.

As a result of our audit procedures, which included reviewing attendance sheets and monthly progress notes, in combination with a variety of other Milestone documents, we conclude that services were properly attributed to all 60 claims reviewed.²⁶

²³ Each claim includes a service code that identifies the type of service provided. The Adult Training program/Vocational Training programs staff provided 13 types of services according to the service codes in the data file. The individual codes represented between 1% and 37% of the total number of claims. We prorated our sample of 60 claims using these percentages to ensure appropriate coverage of each service code and ensured the selected claims involved different individuals within each service code.

²⁴ The Provider Reimbursement and Operations Management Information System (PROMISE™) is DHS' claims processing and management information system that incorporates the claims processing and information activities of the following DHS program areas: (1) Office of Medical Assistance Programs; (2) Office of Developmental Programs; (3) Office of Mental Health and Substance Abuse Services; (4) Office of Long-Term Living; (5) Special Pharmaceutical Benefits Program; and (6) Healthy Beginnings Plus.

²⁵ 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.

²⁶ Milestone uses the vocational training record form to document concepts taught, such as workplace safety and teamwork, as participants work in the facility's shop typically completing packaging tasks or other duties for local companies. Goal sheets are used to track an individual's success or difficulty performing specific goals noted on their ISPs in order to assess whether the services provided need to be adjusted to better meet the individual's desired outcomes.

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Appendix A

Objective, Scope, and Methodology

The Department of the Auditor General conducted this performance audit of Milestone Centers, Inc. (Milestone) under the authority of Sections 402 and 403 of The Fiscal Code (Code), and in accordance with the 2019-2020 Budget Implementation provision of Article XVII-J, Subarticle B, Section 1715-J of the Code.²⁷ 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 and conclusions.

Objective

Our audit objective was to determine whether 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

Claims selected for testing within this audit were based on auditor's professional judgment. The results of our testing therefore cannot be projected to, and are not representative of, the corresponding population.

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

- Obtained a data file from the Department of the Auditor General's Bureau of Information Technology Audits (BITA) summarizing Medical Assistance (MA) claims that received DHS approval by MA provider and federal account code for the period July 1, 2017, through June 30, 2018. This data file was created by BITA utilizing monthly data files obtained from DHS and evaluated as part of the Commonwealth's annual Single Audit performed by the Department of the Auditor General. See further details in the *Data Reliability* section below. We utilized this file to judgmentally select MA providers to

²⁷ 72 P.S. §§ 402-403, and 1715-J.

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audit, including Milestone, pursuant to Article XVII-J, Subarticle B, Section 1715-J of the Code to ensure coverage of MA programs and geographic location throughout the Commonwealth.

- Reviewed the following laws, regulations, policies, and procedures applicable to Milestone operations related to services provided for 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.*).²⁸
 - *Intellectual Disability and Autism Manual*, Part VIII, Subpart C, Administration and Fiscal Management, Chapter 6100 (55 Pa. Code §§ 6100.226 - 6100.227).²⁹
 - *Medical Assistance Manual*, Part III, Title 55 of the Pennsylvania Code, (55 Pa. Code § 1101 *et seq.*).³⁰
 - *Long-Term Living Home and Community-Based Services*, Part I, Title 55 of the Pennsylvania Code, (55 Pa. Code § 52.1 *et seq.*).³¹
 - *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.*).³²
 - Milestone Centers, Inc., *Compliance Program* (Revised 2017).
 - Milestone Centers, Inc., *I&DD Documentation Policy, Policy No. 802* (Revised March 15, 2015).
 - Milestone Centers, Inc., *Accurate Billing, Service Delivery, and Documentation Day Habilitation Services*.
 - Milestone Centers, Inc., *Accurate Billing, Service Delivery, and Documentation Prevocational Services*.

²⁸ https://www.ssa.gov/OP_Home/ssact/title19/1900.htm (accessed February 26, 2020).

²⁹ <https://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/chapter6100/s6100.226.html> (accessed September 10, 2020).

³⁰ <http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/partIIItoc.html&d=%3e> (accessed June 9, 2020).

³¹

<http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/chapter52/subchapAtoc.html&d=reduce> (accessed June 9, 2020).

³² <https://www.govinfo.gov/content/pkg/CFR-2000-title42-vol3/pdf/CFR-2000-title42-vol3-part441.pdf> (accessed June 9, 2020).

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- Milestone Centers, Inc., *Accurate Billing, Service Delivery, and Documentation Prevocational Services*.
- *DHS' Office of Developmental Programs (ODP) Bulletin 00-17-02, Claim and Service Documentation Requirements for Providers of Consolidated and Person/Family Directed Support Waiver Services and Targeted Services Management.*³³
- *DHS' ODP Bulletin 00-18-04, Interim Technical Guidance for Claim and Service Documentation.*³⁴
- Interviewed Milestone 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 Milestone during the audit period.
- Met with DHS staff from 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 Milestone HCBS-ID Waiver program claims that DHS approved for reimbursement during the period July 1, 2017 through June 30, 2018, totaling \$14.16 million. This data file included 29,761 claims totaling approximately \$2.75 million for services provided through Milestone's Adult Training program and the Vocational Training – Prevocational Enterprise Program at its Monroeville, Pennsylvania facility, which are the focus of our audit.
- Judgmentally selected 60 claims based on our assessment of audit risk from the DHS ODP data file.³⁵
- Obtained Milestone's written documentation used to train program staff on creating proper service documentation in order to design our audit procedures.
- Developed and performed the following procedures to test the selected claims for compliance with laws and policies and to ensure management controls were operating

³³ DHS Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017.

³⁴ DHS Office of Developmental Programs Bulletin 00-18-04, issued July 25, 2018.

³⁵ Each claim includes a service code that identifies the type of service provided. The Adult Training program/Vocational Training program staff provided 13 types of services according to the service codes in the data file. The individual codes represented between 1% and 37% of the total number of claims. We prorated our sample of 60 claims using these percentages to ensure appropriate coverage of each service code and ensured the selected claims involved different individuals within each service code.

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effectively based on our understanding of Milestone’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.³⁶
 - Agreed Milestone documents for each selected claim to its claims processing documents, such as the individual’s name, date of service, and number of units (duration of provided service).
 - Recalculated the claim amount using DHS’ established reimbursement rate for the specific service.³⁷
 - 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.
- Reviewed a DHS letter to Milestone and an e-mailed response concerning the results of a DHS review of 22 MA claims conducted during the audit period to determine compliance with DHS’ claims and service documentation policy.

Data Reliability

We performed an assessment of the sufficiency and appropriateness of computer-processed information that we used to support our conclusions. 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 of DHS-approved MA claims summarized by MA provider and federal account code for the period July 1, 2017 through June 30, 2018, BITA reconciled the data file to DHS data provided and evaluated as part of the Commonwealth’s Single Audit for the fiscal year ended June 30, 2018 conducted by the Department of the Auditor General jointly with a certified public accounting firm.³⁸ Based on the procedures performed, we concluded the data to be sufficiently reliable for the purposes of selecting MA providers to audit, including Milestone.

³⁶ DHS Office of Developmental Programs Bulletin 00-17-02, issued July 21, 2017.

³⁷ [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 June 9, 2020).

³⁸ <https://www.budget.pa.gov/PublicationsAndReports/Documents/SingleAuditReports/june-30-2018-single-audit-report.pdf> (accessed March 3, 2020).

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- To assess the completeness and accuracy of the data file received from DHS ODP containing individual Milestone 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, 2018.³⁹ Additionally, we judgmentally selected 60 claims from the DHS ODP data file and agreed the data to source documents maintained by Milestone as described in the *Methodology* section above. We therefore concluded the DHS ODP data file was sufficiently reliable for the purposes of this engagement.

³⁹ 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 Milestone, 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

Mr. Gary Bell

Executive Director
Milestone Centers, Inc.

Mr. Anthony Drane, MSW, LSW

Chief Program Officer
Partners For Quality, Inc.

Ms. Margaret Rothenberger

President and CEO
Partners For Quality Inc.

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

Democratic Chair
House Human Services Committee

The Honorable Michelle Brooks

Majority Chair
Senate Health and Human Services
Committee

The Honorable Arthur Haywood

Democratic Chair
Senate Health and Human Services
Committee

The Honorable Pat Browne

Majority Chair
Senate Appropriations Committee

The Honorable Jen Swails

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

Mr. William Canfield

Director
Bureau of Audits
Office of Comptroller Operations

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Milestone Centers, Inc.

Ms. Mary Spila

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