

# PERFORMANCE AUDIT REPORT

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## WellSpan Philhaven Psychiatric Hospital

Costs reimbursed by the  
Pennsylvania Department of Human  
Services

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September 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE  
AUDITOR GENERAL

September 21, 2020

Roxanna L. Gapstur, PhD, RN  
President and Chief Executive Officer  
WellSpan Health  
45 Monument Road; Suite 200  
York, PA 17403

Dear Dr. Gapstur:

This report contains the results of the Department of the Auditor General's performance audit of the WellSpan Philhaven Psychiatric Hospital (Philhaven) 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 conclusions.

Because there were only four claims that were reimbursed by DHS for services provided through Philhaven's Extended Acute Care Unit during the audit period, we selected and reviewed these four claims and found that documentation maintained by Philhaven supported that services were rendered in accordance with applicable laws, associated regulations, and policies without exception. Accordingly, we issued no findings or recommendations and management indicated agreement with the audit results.

Roxanna L. Gapstur, PhD, RN  
September 21, 2020  
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In closing, I want to thank Philhaven 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

**A Performance Audit**

**WellSpan Philhaven Psychiatric Hospital**

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### WellSpan Philhaven Psychiatric Hospital

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## Background

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WellSpan Health is a non-profit corporation operating an integrated health system including eight hospitals, with over 19,000 employees who serve patients at more than 170 locations. In 2016, WellSpan Behavioral Health partnered with Philhaven, the country's 14<sup>th</sup> largest mental and behavioral health provider, to form WellSpan Philhaven and become the most comprehensive behavioral health organization in south central Pennsylvania.<sup>1</sup> Offering more than 50 programs for children, adolescents, and adults at 20 locations in Adams, Lancaster, Lebanon, and York counties, WellSpan Philhaven provides various levels of behavioral healthcare for thousands of people each day, as listed below.<sup>2</sup>

Services for Children & Adolescents	Services for Adults
<ul style="list-style-type: none"><li>• Day Hospital/Intensive Outpatient Program</li><li>• Family Based Mental Health</li><li>• Inpatient Services</li><li>• After School</li><li>• Summer Therapeutic Activities Program</li><li>• Outpatient Services</li><li>• Group Therapy</li></ul>	<ul style="list-style-type: none"><li>• Day Hospital/Intensive Outpatient Program</li><li>• Partners for Progress</li><li>• Inpatient Services</li><li>• Supported Housing</li><li>• Peer Support</li><li>• Outpatient Services</li><li>• Group Therapy<sup>3</sup></li></ul>

Our audit focused on the mental health (MH) services provided at the WellSpan Philhaven Psychiatric Hospital located in Mt. Gretna, Lebanon County.<sup>4</sup> The *Audit Procedures and Results* section of this report describes our selection of the hospital for this audit. The following sections present the history of the facility, and a brief description of the MH services and Medical Assistance (MA) Program, which directly relate to the audit objective.

## WellSpan Philhaven Psychiatric Hospital

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WellSpan Philhaven's Psychiatric Hospital (Philhaven) sits on a 200-acre campus with several facility buildings used to treat mental and behavioral health issues, such as depression and post-traumatic stress disorder. With the 118-bed hospital as the largest structure, the campus also

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<sup>1</sup> <https://www.wellspanphilhaven.org/About-Us/Philhavens-Story>; <https://www.wellspan.org/news/story/philhaven-officially-joins-wellspan-health-on-jan-1/15924> (accessed August 13, 2020).

<sup>2</sup> <https://www.wellspanphilhaven.org/About-Us/About-WellSpan-Philhaven> (accessed August 13, 2020).

<sup>3</sup> <https://www.wellspanphilhaven.org/Locations/Lebanon-County> (accessed August 13, 2020).

<sup>4</sup> <https://www.wellspanphilhaven.org/Locations/Lebanon-County/Mt-Gretna> (accessed September 9, 2020).

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includes an outpatient clinic, training and community center, three cottages, and an administration building. Philhaven also leases an adjacent farm.<sup>5</sup>

Founded in May of 1952 as a 26-bed inpatient MH facility with outpatient and community education services, Philhaven was one of several Mennonite MH facilities that opened across the country after World War II. Its philosophy centered on providing high-quality MH services within a Christian setting that promoted dignity and respect for everyone receiving services.<sup>6</sup> Its current mission statement preserves the founders' philosophy:

*As an expression of Christ's love, Philhaven promotes hope, healing and wholeness through the provision of behavioral healthcare resources.<sup>7</sup>*

As noted earlier, Philhaven patients may receive mental and behavioral health services to address a variety of MH conditions such as depression, attention deficit disorder, phobias, and post-traumatic stress disorder.

Philhaven's 118-bed psychiatric hospital provides inpatient behavioral services within three distinct units, which include:

- 34-bed Acute Care Unit for children.
- 44-bed Acute Care Unit for adults.
- 40-bed Extended Acute Care (EAC) Unit for adults needing complex MH services that require longer hospital stays, typically between three and six months.<sup>8</sup>

The following section describes Philhaven's EAC Unit. The MH services provided to MA-enrolled patients in this unit for which claims were approved for reimbursement by the Pennsylvania Department of Human Services' (DHS) is the focus of this audit as later described in the *Audit Procedures and Results* section of this report.

### Extended Acute Care Unit Services

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As previously mentioned, the 40-bed EAC Unit serves adults needing complex MH services over a longer period of time. It provides around-the-clock intensive inpatient psychiatric and behavioral health care. According to Philhaven management, the unit typically treats approximately 45 patients per year. Patients are referred to Philhaven after having been admitted

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<sup>5</sup>[https://www.wellspanphilhaven.org/Portals/0/Mt%20Gretna%20campus%20map\\_03-03-20\\_1.pdf](https://www.wellspanphilhaven.org/Portals/0/Mt%20Gretna%20campus%20map_03-03-20_1.pdf); <https://www.wellspan.org/news/story/wellspan-philhaven-opens-newly-expanded-inpatient-unit-in-mt-gretna/23521> (accessed August 13, 2020); Philhaven email dated September 16, 2020.

<sup>6</sup> <https://www.wellspanphilhaven.org/About-Us/Philhavens-Story> (accessed August 13, 2020).

<sup>7</sup> <https://www.wellspanphilhaven.org/About-Us/Mission-Vision-Values> (accessed August 13, 2020).

<sup>8</sup> <https://www.wellspan.org/news/story/wellspan-philhaven-opens-newly-expanded-inpatient-unit-in-mt-gretna/23521> (accessed August 13, 2020); *Philhaven Extended Acute Care Service Description*, MH 4110-113, May 2015.

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to a traditional hospital and doctors determine that they require more intensive psychiatric care for a greater period of time.

According to Philhaven's EAC Service Description, the program will:

...support and promote each client's sense of well-being, independence, and the development of self-advocacy skills in a supportive and collaborative environment. The program will provide supports and therapeutic interventions in each client's areas of primary concern, including co-morbid conditions that may be barriers to treatment response and recovery. The program will focus on skill acquisition and practice. The program will provide education and facilitate acquisition of knowledge for clients, families and stakeholders regarding symptoms, challenges, and the strategies to improve client well-being and functioning.<sup>9</sup>

The EAC Unit provides a second level of psychiatric care for individuals who are in acute crisis needing extensive services in a hospital-based program.<sup>10</sup> Individuals receive intensive personalized programming in a therapeutic structured setting that includes:

- 1) 24-hour access to physicians in order to make timely and appropriate changes in treatment.
- 2) 24-hour access to psychiatrists integrally involved in the development and management of treatment programming.
- 3) 24-hour access to professional nurses to complement treatment programming and monitor/assess each client's treatment response and treatment needs.
- 4) 24-hour access to clinical management and supervision of each client.
- 5) 7 days per week of activities programming.
- 6) A collaboratively developed aftercare plan. Program staff, patients, the patients' support system, and stakeholders work collaboratively to develop patient-centered aftercare plans that facilitate transition and promote the patients' continued hope, growth, and recovery.<sup>11</sup>

The Office of Mental Health and Substance Abuse Services (OMHSAS) within DHS works with local counties' MH service management to designate EAC Unit beds. According to Philhaven management, Adams, Lancaster, Lebanon, and York counties receive an allotted number of beds based on each counties' needs for services to address their chronic and persistent MH issues. The counties' MH services staff consider Philhaven's criteria for admittance to the facility before referring individuals to ensure Philhaven can accommodate them. For example, Philhaven cannot accommodate individuals who need to be on a ventilator.

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<sup>9</sup> *Philhaven Extended Acute Care Service Description*, MH 4110-113, May 2015.

<sup>10</sup> <https://www.wellspanphilhaven.org/Mental-Wellness/What-are-Levels-of-Care> (accessed August 5, 2020).

<sup>11</sup> *Philhaven Extended Acute Care Service Description*, MH 4110-113, May 2015.



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Our audit focused on Philhaven's MA reimbursements approved by DHS during the period July 1, 2017 through June 30, 2018, for room and board charges related to MA-enrolled individuals in Philhaven's EAC Unit.

### The Medical Assistance Program

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The MA Program provides payment for medically necessary inpatient MH services rendered to eligible recipients by inpatient psychiatric facilities registered through DHS as an MA provider. Inpatient psychiatric facilities refer not only to distinct psychiatric units of general hospitals but also to private psychiatric hospitals, as is the case with the EAC Unit of Philhaven.<sup>12</sup>

According to DHS regulations, medical eligibility for a patient utilizing the psychiatric unit of an acute care general hospital or extended acute care unit must align with the provisions in DHS' Manual for Concurrent Hospital Review (CHR). DHS will approve or disapprove the recipient's need for admission and need for continued hospitalization through its CHR process, specifically by monitoring each inpatient facility's utilization review program. Monitoring is carried out through reviews of admissions, continued stays, patient records, and claims paid by DHS.<sup>13</sup>

When an MA-enrolled individual is admitted to the hospital for MH services, certification must be obtained from DHS' CHR section within two working days after the admission. It is the provider's responsibility to verify that the individual is eligible for MA-funded services.<sup>14</sup> The CHR review process includes a telephone discussion between a CHR nurse and Philhaven's Hospital Nurse Coordinator. They discuss the patient's need for admission and continued hospitalization, including the number of days that are compensable and medically necessary for inpatient care.

### Funding

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Philhaven receives a portion of its MH services funding as MA reimbursements through both the federal U.S. Department of Health and Human Services and OMHSAS. Philhaven submits claims to DHS on a fee-for-service basis through DHS' PROMIS<sup>e</sup>™ system in accordance with federal and state regulations.<sup>15</sup> DHS sets Philhaven's per diem MA fee-for-service

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<sup>12</sup> 55 Pa. Code § 1151.2, *Medical Assistance Manual*, Definitions, Inpatient Psychiatric Services.

<sup>13</sup> 55 Pa. Code § 1151.71(b)-(d), *Medical Assistance Manual*, Concurrent Hospital Review.

<sup>14</sup> 55 Pa Code § 1151.71(a).

<sup>15</sup> PROMIS<sup>e</sup>™ is the Provider Reimbursement and Operations Management Information System in an electronic format. It is DHS' claims processing and management information system that incorporates the claims processing and information activities of the following DHS program areas: Office of Medical Assistance Programs; Office of Developmental Programs; Office of Mental Health and Substance Abuse Services; Office of Long-Term-Living; Special Pharmaceutical Benefits Program; and Healthy Beginnings Plus.

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reimbursement rate for its MH services.<sup>16</sup> During the audit period, Philhaven's per-diem rate was \$550.90. DHS approved four MA claims totaling \$99,162 for MH services provided for three MA-enrolled individuals who spent time in the EAC Unit.

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<sup>16</sup> Upon request, DHS will evaluate Philhaven's most recent annually-prepared MA Hospital Cost Report (MA-336) and establish its per diem reimbursement rate for MH services provided in its EAC Unit. The MA-336 reports are used to calculate hospitals' cost-to-charge ratios for specific types of charges, including MA extended acute care services which is the focus of our audit.

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

WellSpan Philhaven is a registered Medical Assistance (MA) services provider with the Pennsylvania Department of Human Services (DHS). It operates a psychiatric hospital at its Mt. Gretna location in Lebanon County (Philhaven). In order to perform our audit procedures, we obtained a file from DHS' Office of Mental Health and Substance Abuse Services (OMHSAS) listing the individual MA reimbursement claims that DHS approved for reimbursement during the fiscal year ended June 30, 2018. The claims related to mental health (MH) services provided for MA-enrolled individuals treated in Philhaven's Extended Acute Care (EAC) Unit.<sup>17</sup> The table below shows the total reimbursed amount.

<b>Philhaven - EAC Unit MA Reimbursements</b> (For the Fiscal Year Ended June 30, 2018)	
<b>Service</b>	<b>Amount</b>
Philhaven – EAC Unit	\$99,162

*Source: Produced by Department of the Auditor General staff from information provided by DHS.*

Our population consisted of four MA claims for three recipients with total reimbursements of \$99,162 for eligible MH services provided by Philhaven during our audit period. Philhaven receives reimbursements on a fee-for-service basis.

In order to determine whether the MH services for which Philhaven submitted claims and received reimbursement from DHS were actually rendered, we developed our audit procedures based on our review of applicable laws, DHS regulations and policies, as well as Philhaven policies, inquiries of management, and evaluations of management controls in place during the audit period. Because there were only four DHS-approved claims during our audit period, we reviewed the entire population.

As a part of our procedures, we:

- Verified that the data from the DHS file associated with each MA claim agreed to the claim information in PROMIS<sup>e</sup>™ and traced it to source documents.<sup>18</sup>

<sup>17</sup> To satisfy our audit requirements pursuant to The Fiscal Code, 72 P.S. § 1715-J, we selected Philhaven and other MA providers from the DHS listing of active Medical Assistance providers. For Philhaven, we judgmentally selected to audit the mental health services provided for MA-enrolled individuals in its Extended Acute Care Unit.

<sup>18</sup> PROMIS<sup>e</sup>™ is the Provider Reimbursement and Operations Management Information System in an electronic format. It is DHS' claims processing and management information system that incorporates the claims processing and information activities of the following DHS program areas: Office of Medical Assistance Programs; Office of Developmental Programs; Office of Mental Health and Substance Abuse Services; Office of Long-Term-Living; Special Pharmaceutical Benefits Program; and Healthy Beginnings Plus.

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- Agreed specific information from the Philhaven service documents for each claim to documents used to process the claims, such as the individual's name, service dates, and number of units (duration of provided service).<sup>19</sup>
- Reviewed the documents associated with each claim to verify the service was provided and properly authorized as required by DHS policy.<sup>20</sup>
- Confirmed that DHS certified the admission of the individual into Philhaven's EAC Unit and the service period identified in the treatment plan for each MA claim. DHS and Philhaven staff coordinate efforts to review and agree with an individual's mental health assessment and treatment plan before DHS issues an admissions certification.
- Reviewed patient census documentation for a judgmentally selected number of days within each service period.<sup>21</sup> We also reviewed patient charts used by the staff to record all of the services provided to treat patients. The charts corroborated the census documents and verified the MA-enrolled individuals' presence at the facility on the selected dates within the service periods reported on the MA claims.
- Identified the applicable DHS-established MA reimbursement rate to recalculate the claim amounts and ensure the accuracy of the MA reimbursement payments Philhaven received.

In conclusion, based on the results of our audit procedures above, we ***determined that each of the four MA claims Philhaven submitted and DHS approved during the audit period were supported by sufficient documentation*** to indicate that services were rendered.

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<sup>19</sup> 55 Pa. Code § 1151.41.

<sup>20</sup> [https://www.dhs.pa.gov/providers/PROMISe\\_Guides/Documents/p\\_010914.pdf](https://www.dhs.pa.gov/providers/PROMISe_Guides/Documents/p_010914.pdf) (accessed August 21, 2020).

<sup>21</sup> For each claim, we counted the days of service and judgmentally selected three or five specific days within the service period for which to review the patient census documentation. We judgmentally selected some dates, such as holidays and weekends, when an individual may be more likely to be away from the facility.

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## Appendix A

### Objective, Scope, and Methodology

The Department of the Auditor General conducted this performance audit of the WellSpan Philhaven Psychiatric Hospital (Philhaven) 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.<sup>22</sup> 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 conclusion.

#### Objective

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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

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

#### Methodology

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

- Reviewed the following laws, regulations, policies, and procedures applicable to Philhaven operations related to mental health (MH) 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, as amended (42 USC 1396 *et seq.*).<sup>23</sup>
  - *Medical Assistance Manual*, Part III, Title 55 of the Pennsylvania Code (55 Pa. Code § 1101 *et seq.*).<sup>24</sup>

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<sup>22</sup> 72 P.S. §§ 402-403, and 1715-J.

<sup>23</sup> [https://www.ssa.gov/OP\\_Home/ssact/title19/1900.htm](https://www.ssa.gov/OP_Home/ssact/title19/1900.htm) (accessed May 15, 2020).

<sup>24</sup> <http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/partIII/toc.html&d=%3e> (accessed August 12, 2020).

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- *Pennsylvania PROMISe™ Provider Handbook, 837 Institutional/UB-04 Claim Form*, DHS, effective October 2017.<sup>25</sup>
  - *Pennsylvania PROMISe™ Provider Handbook, 837 Professional/CMS 1500 Claim Form*, DHS, effective October 2017.<sup>26</sup>
  - *Manual for Concurrent Hospital Review of Inpatient Hospital Services*, Office of Medical Assistance Programs, Pennsylvania Department of Human Services, effective June 18, 2018.<sup>27</sup>
  - *Philhaven's Extended Acute Care (EAC) Service Description*, dated January 24, 2011.<sup>28</sup>
- Interviewed Philhaven management to gain an understanding of the organization and programs offered in order to identify which programs were associated with our population of claims that DHS approved for reimbursement to Philhaven during the audit period.
  - Met with DHS staff from Office of Mental Health and Substance Abuse Services (OMHSAS) to gain an understanding of the mental and behavioral health services program and the services eligible for reimbursement. We also discussed how claims are processed for MA-enrolled individuals using the DHS PROMISe™ system, which verifies individuals' MA eligibility before a claim is approved for reimbursement.
  - Obtained a data file from OMHSAS containing all Philhaven mental health services claims that DHS approved for reimbursement during the period July 1, 2017 through June 30, 2018, encompassing four claims totaling \$99,162.
  - Agreed the claims total from the DHS data file to the Philhaven total on the file of active MA providers from which we selected providers to audit.
  - Using auditor's judgment, we selected all four claims included in our audit population, or 100 percent, to test because of the small number of claims.

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<sup>25</sup>[https://www.dhs.pa.gov/providers/PROMISe\\_Guides/Documents/837%20Institutional%20UB-04%20Claim%20Form.pdf](https://www.dhs.pa.gov/providers/PROMISe_Guides/Documents/837%20Institutional%20UB-04%20Claim%20Form.pdf) (accessed August 12, 2020); PROMISe™ is the Provider Reimbursement and Operations Management Information System in an electronic format. It is DHS' claims processing and management information system that incorporates the claims processing and information activities of the following DHS program areas: Office of Medical Assistance Programs; Office of Developmental Programs; Office of Mental Health and Substance Abuse Services; Office of Long-Term-Living; Special Pharmaceutical Benefits Program; and Healthy Beginnings Plus.

<sup>26</sup>[https://www.dhs.pa.gov/providers/PROMISe\\_Guides/Documents/837%20Professional%20CMS%201500%20Claim%20Form.pdf](https://www.dhs.pa.gov/providers/PROMISe_Guides/Documents/837%20Professional%20CMS%201500%20Claim%20Form.pdf) (accessed August 12, 2020).

<sup>27</sup> [https://www.dhs.pa.gov/providers/PROMISe\\_Guides/Documents/p\\_010914.pdf](https://www.dhs.pa.gov/providers/PROMISe_Guides/Documents/p_010914.pdf) (accessed August 12, 2020).

<sup>28</sup> *Philhaven Extended Acute Care Service Description*, MH 4110-113, May 2015.

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- Developed and performed the following procedures to satisfy the audit objective:
  - Obtained service documents associated with each claim and related to the individual's stay in Philhaven's EAC Unit. We also obtained documents to support its MA claims processing.
  - Agreed the data from the DHS claims file to the service documents and claims processing documents, such as the individual's name, dates of service, and number of units (duration of provided service).
  - Recalculated the claim amounts using the DHS-established MA reimbursement rate.
  - Verified that DHS authorized the MH services as required by policy.<sup>29</sup>
  - Reviewed Philhaven patient census reports for specific dates that we selected using auditor's judgment within the claims' service periods to confirm that the MA-enrolled individuals were present at the EAC Unit during the claims' service dates.<sup>30</sup>
  - Determined if Philhaven's management controls were adequately designed and operating effectively to ensure MA claims are accurate and properly supported.

#### Data Reliability

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We performed an assessment of the sufficiency and appropriateness of computer-processed information that we used to support our test results and 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 received from DHS OMHSAS containing individual Philhaven 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.<sup>31</sup> Additionally, we reviewed 100 percent of the claims from the DHS data file and agreed the data to source documents maintained by Philhaven as described in the *Methodology* section above. We

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<sup>29</sup> [https://www.dhs.pa.gov/providers/PROMISE\\_Guides/Documents/p\\_010914.pdf](https://www.dhs.pa.gov/providers/PROMISE_Guides/Documents/p_010914.pdf) (accessed August 12, 2020).

<sup>30</sup> For each claim, we counted the days of service and judgmentally selected three or five specific days within the service period for which to review the patient census documentation. We judgmentally selected some dates, such as holidays and weekends, when an individual may be more likely to be away from the facility.

<sup>31</sup> 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 Philhaven, 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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therefore concluded the DHS OMHSAS data file was sufficiently reliable for the purposes of this engagement.



## A Performance Audit

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#### Appendix B

#### Distribution List

This report was distributed to the following Commonwealth officials:

**The Honorable Tom Wolf**  
Governor

**Roxanna L. Gapstur, PhD, RN**  
President and Chief Executive Officer  
WellSpan Health

**Ms. Hilda Shirk**  
Chair  
WellSpan Philhaven Board

**Philip D. Hess, M.H.A.**  
President  
WellSpan Philhaven

**Mr. Matthew Rogers**  
Senior Controller  
WellSpan Philhaven

**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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**Ms. Mary Spila**

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