



Commonwealth of Pennsylvania
Department of Public Welfare
Youth Institutions

Schedules of Cost Apportionment
For the Fiscal Year Ended
June 30, 2009

September 6, 2011

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dear Governor Corbett:

We have examined the schedules of cost apportionment utilized in computing per diem cost rates for the fiscal year ended June 30, 2009, for the youth institutions of the Department of Public Welfare, or DPW. The schedules of cost apportionment comply with the certification provisions of Act 148 of July 9, 1976, (P.L. 846, No. 148), (62 P.S. § 704.1 (a) (4)), which states that the Auditor General shall:

... Ascertain for each Commonwealth institution or facility rendering services to delinquent or deprived children the actual average daily cost of providing said services.

We determined the per diem rates to be the actual average cost of providing youth services during the fiscal year ended June 30, 2009. The per diem rates are supported by the attached schedules of cost apportionment for each DPW youth facility.

We are also reporting here that DPW collected \$2,643,643 in prior unbilled costs for the fiscal year ended June 30, 2006. This collection was made in accordance with a plan of action developed by DPW after we reported in November 2006 that it had done nothing to collect unbilled costs for 12 years. DPW's Office of Children, Youth and Families now has procedures in place that result in the collection/adjustment of unbilled costs for years prior to the current reported year.

Sincerely,

JACK WAGNER
Auditor General

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Background Information

Background Information

Youth in every county of the Commonwealth commit offenses that lead to juvenile court appearances and often sentencing for the more serious offenses. Juvenile court judges assign adjudicated youth to public and private youth institutions based on the severity of offense and the availability of a bed. As a result, a delinquent youth may be assigned to an institution that is not located in the county where the youth resides. The youth institution then bills the county where the youth resides for a percentage of the costs associated with providing rehabilitative care and treatment. The county then pays for these costs through its Children and Youth Program funding, and the Commonwealth pays for the remaining costs of care and treatment.

The Public Welfare Code provides for different levels of state funding based on the type of youth service.¹ In 1991, the General Assembly enacted legislation known as Act 30,² which set the Commonwealth's financial responsibility for institutional services. According to Act 30 as amended on July 1, 1993, the Commonwealth's responsibility was set at 60 percent for secure and residential care programs.³ This level of funding is still in effect for this current certification.

Department of Public Welfare Juvenile Justice System

In 1956, the General Assembly authorized the Department of Public Welfare (DPW) to establish and operate youth forestry camps (YFC) and, in 1959, to establish and operate youth development centers (YDC).⁴ The YDC/YFC system comprises the public sector portion of residential institutions for delinquent youth. In 1988, DPW established the Bureau of State Children and Youth Programs within the Office of Children, Youth and Families. This organization consolidated the administration, management, and oversight responsibilities of the YDC/YFC system into one central office, thereby providing consistent management of the diverse programs and services essential to addressing the changing needs of delinquent youth.

¹ 62 P.S. § 704.1, Payments to counties for services to children.

² Ibid.

³ 55 Pa. Code, § 3140.22, Reimbursable services and reimbursement rates.

⁴ General Assembly of the Commonwealth of Pennsylvania, Joint State Government Commission, Services to Troubled Youth – A Review and Recommendations, Dated March 1975, Section Juvenile Justice System, subsection 3, Pennsylvania Institutions for Children, page 9, paragraph 2.

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According to the Bureau of Juvenile Justice Services, the system of juvenile justice in Pennsylvania is based on the concepts expressed by balanced and restorative justice. Balanced and restorative justice is based on an understanding that crime is an act against a victim and a community and that restoring victims and communities is a vital part of the process of treating young offenders, decreasing the chances that they will reoffend.⁵ In this balanced/restorative system, the focus is on identifying strengths and building on the positive. The offenders are assumed to have the capacity for positive action. The theory is that they learn best by doing. The objectives are the active demonstration of competent, conventional behavior through completion of productive service or work with community benefit, a significant increase in measurable competencies, and improvement in decision making and other cognitive skills.⁶

YDC/YFC programs provide an array of residential youth treatment services that are individualized, culturally sensitive, and developmentally appropriate. Consistent with the master case planning system process, services are delivered to YDC/YFC residents via individual counseling, family counseling, group counseling, and skill-building groups for each offender. In addition, members of a multidisciplinary treatment team develop treatment strategies based upon strength-based principles and the youth's overall treatment goals.⁷

Youth are provided a highly structured, small classroom environment designed to provide individual attention. Classroom instruction is designed to meet the individual needs of the youth and includes—but is not limited to—courses in reading, math, social studies, science, industrial arts, and physical education. Programs are also provided to assist youth in obtaining either their high school diploma or general equivalency diploma. Special education services are also provided.⁸

The Institutions

DPW operates and maintains the following residential youth development centers, youth forestry camps, and secure treatment centers:

Two DPW-operated youth development centers are located in Loysville (Perry County), approximately 34 miles northwest of Harrisburg, and New Castle (Lawrence County),

⁵ <http://www.dpw.state.pa.us/forchildren/juvenilejustice/balancedrestorativejustic/index.htm>, accessed May 23, 2011.

⁶ Ibid.

⁷ <http://www.dpw.state.pa.us/forchildren/juvenilejustice/juvenilejusticecasemanagementservices/index.htm>, accessed May 23, 2011.

⁸ <http://www.dpw.state.pa.us/forchildren/juvenilejustice/juvenilejusticeeducationalservices/index.htm>, accessed May 23, 2011.

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approximately 50 miles northwest of Pittsburgh. Both Loysville and New Castle operate secure treatment units as well as other programs designed for specific youth needs. Both youth development centers operate as secure environments for all programs.

DPW also operates two youth forestry camps on the grounds of two state parks. The Youth Forestry Camp #2 is located in the Hickory Run State Park in Carbon County; the Youth Forestry Camp #3 is located in the Trough Creek State Park in Huntingdon County. The youth forestry camps provide open residential facilities to students, allowing them limited freedom to move within the institutional grounds. The facilities are located in isolated areas of state park lands; residents are housed in cottage buildings during sleeping hours.

DPW also operates five secure treatment units. The first two, as previously mentioned, are on the grounds of the Loysville and New Castle Youth Development Centers. The North Central Secure Treatment Unit is located on the grounds of Danville State Hospital in Montour County. The Cresson Secure Treatment Unit is located on the grounds of the State Correctional Institution at Cresson. The Cresson Secure Treatment Unit is operated by the Justice Resource Institute and is under contract with the Department of Public Welfare. Finally, the South Mountain Secure Treatment Unit is located on the grounds of the South Mountain Restoration Center in Franklin County. Secure treatment programs provide a higher level of institutional security. The adjudicated youths live in a high-security prison-type facility.

Allocation of Program Costs

DPW's youth institutions bill the counties of residence on a quarterly basis for services rendered. For each county, the bills consist of estimated interim per diem rates for the number of days that the institution cares for delinquent youth from that county. The estimates are calculated by using each facility's projections—as of the beginning of each fiscal year—for costs and resident population. DPW subtracts the billed amounts from the quarterly subsidy it pays each county for that county's Children and Youth Program.⁹

DPW has been unable to provide final per diem rates in the first quarter of the succeeding accounting year as required by Act 30 to adjust its quarterly payment to each county. DPW's final per diem rates are available only at the end of the succeeding fiscal year. The final per diem rates are then certified by the Department of the Auditor General.

Also, prior to the fiscal year ended June 30, 2004, DPW did not use final certified per diem rates to adjust future county Children and Youth Program subsidies, also required by Act 30. DPW established policy for recovery of the unbilled per diem costs starting only with the

⁹ 55 Pa. Code, § 3140.47, Deduction for youth development center and youth forestry camp.

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fiscal year ended June 30, 2004.¹⁰ Unbilled costs from earlier fiscal years were never recovered.

DPW policy requires any additional program costs resulting from the difference between the interim per diem rates used for initial billing and the final certified per diem rates to be recovered in future adjustments to county Children and Youth Program subsidies. As a result, unbilled per diem costs calculated as part of this current per diem certification for the fiscal year ended June 30, 2009, will be adjusted against future county Children and Youth Program subsidies.

¹⁰ Department of Public Welfare Administrative Manual, Section 7021.5. DPW has established written procedures in its Administrative Manual to aid in the calculation of the final per diem rates.

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Objectives, Scope, and Methodology

Objectives, Scope, and Methodology

Act 148 of 1976 requires the Department of the Auditor General to “ascertain for each Commonwealth institution or facility rendering services to delinquent or deprived children, the actual average daily cost of providing said services.”¹¹ To fulfill this requirement, we examined the days of care and the actual direct and indirect costs for the Commonwealth institutions and contracted units. From this information, we then calculated an actual average daily cost of providing services. The actual average daily cost was reconciled with the per diem rate calculated by DPW; the final reconciled actual average daily cost rate became the final certified per diem rate for the Commonwealth institutions and contracted units.

We conducted the certification work for the fiscal year ended June 30, 2009. The final certified per diem rates for the Commonwealth institutions and contracted units are supported by the attached schedules.

¹¹ 62 P.S. § 704.1 (a)(4).

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Schedules for 2009

Schedules for 2009

**Youth Development Center at Loysville
Schedule of Cost Apportionment
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<u>Institution Costs</u>	<u>Type of Care</u>
	<u>Secure</u>
Shared services	
Administrative and general	\$ 909,373
Psychiatric and medical	39,726
Educational and instruction	0
Laundry	0
Dietary	1,568,804
Facility operations	<u>274,068</u>
Subtotal – Shared services	2,791,971
Direct charges	<u>11,301,972</u>
Subtotal – Institutional costs	14,093,943
Indirect costs	1,176,529
Government obligation bond costs	<u>556,061</u>
Total costs	15,826,533
Title 20	(2,274,258)
Federal government reimbursement	<u>(174,862)</u>
Net costs – as reported	13,377,413
Adjustments	<u>0</u>
Net costs – after adjustment	<u>\$13,377,413</u>
Days of care – as reported in Appendix A	39,929
Adjustments	<u>0</u>
Days of care – after adjustment	<u>39,929</u>
Per diem cost – as certified	<u>\$335.03</u>

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Youth Development Center at New Castle
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<u>Institution Costs</u>	<u>Type of Care</u>
Shared services	<u>High Secure</u>
Administrative and general	\$ 1,434,559
Psychiatric and medical	1,886,235
Educational and instruction	0
Laundry	0
Dietary	1,689,359
Facility operations	<u>2,671,055</u>
Subtotal – Shared services	7,681,208
Direct charges	<u>19,510,392</u>
Subtotal – Institutional costs	27,191,600
Indirect costs	1,850,797
Government obligation bond costs	<u>399,634</u>
Total costs	29,442,031
Title 20	(3,589,359)
Federal government reimbursement	<u>(275,849)</u>
Net costs – as reported	25,576,823
Adjustments	<u>0</u>
Net costs – after adjustment	<u>\$25,576,823</u>
Days of care – as reported in Appendix A	62,989
Adjustments	<u>0</u>
Days of care – after adjustment	<u>62,989</u>
Per diem cost – as certified	<u>\$406.05</u>

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Youth Forestry Camp No. 2 – Hickory Run
Schedule of Cost Apportionment
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<u>Institution Costs</u>	<u>Type of Care</u>
	<u>Residential</u>
Shared services	
Administrative and general	\$ 322,809
Psychiatric and medical	14,102
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>97,289</u>
Subtotal – Shared services	434,200
Direct charges	<u>4,356,367</u>
Subtotal – Institutional costs	4,790,567
Indirect costs	442,595
Government obligation bond costs	<u>315,854</u>
Total costs	5,549,016
Title 20	(885,439)
Federal government reimbursement	<u>(62,073)</u>
Net costs – as reported	4,601,504
Adjustments	<u>0</u>
Net costs – after adjustment	<u>\$4,601,504</u>
Days of care – as reported in Appendix A	14,174
Adjustments	<u>0</u>
Days of care – after adjustment	<u>14,174</u>
Per diem cost – as certified	<u>\$324.64</u>

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Schedules for 2009

Youth Forestry Camp No. 3 – Trough Creek
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<u>Institution Costs</u>	<u>Type of Care</u>
	<u>Residential</u>
Shared services	
Administrative and general	\$ 365,102
Psychiatric and medical	15,949
Educational and instruction	0
Laundry	0
Dietary	394,513
Facility operations	<u>110,035</u>
Subtotal – Shared services	885,599
Direct charges	<u>4,505,078</u>
Subtotal – Institutional costs	\$5,390,677
Indirect costs	518,719
Government obligation bond costs	<u>323,406</u>
Total costs	6,232,802
Title 20	(837,527)
Federal government reimbursement	<u>(70,205)</u>
Net costs – as reported	5,325,070
Adjustments	<u>0</u>
Net costs – after adjustment	<u>\$5,325,070</u>
Days of care – as reported in Appendix A	16,031
Adjustments	<u>0</u>
Days of care – after adjustment	<u>16,031</u>
Per diem cost – as certified	<u>\$332.17</u>

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North Central Secure Treatment Unit
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<u>Institution Costs</u>	<u>Type of Care</u>
	<u>Secure</u>
Shared services	
Administrative and general	\$ 911,264
Psychiatric and medical	39,808
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>274,637</u>
Subtotal – Shared services	1,225,709
Direct charges	<u>15,144,241</u>
Subtotal – Institutional costs	\$16,369,950
Indirect costs	1,178,974
Government obligation bond costs	<u>301,347</u>
Total costs	\$17,850,271
Title 20	(1,862,537)
Federal government reimbursement	<u>(175,226)</u>
Net costs – as reported	\$15,812,508
Adjustments	<u>0</u>
Net costs – after adjustment	<u>\$15,812,508</u>
Days of care – as reported in Appendix A	40,012
Adjustments	<u>0</u>
Days of care – after adjustment	<u>40,012</u>
Per diem costs – as certified	<u>\$395.19</u>

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Cresson Secure Treatment Unit
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<u>Institution Costs</u>	<u>Type of Care</u>
	<u>Secure</u>
Shared services	
Administrative and general	\$ 266,585
Psychiatric and medical	0
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>0</u>
Subtotal – Shared services	266,585
Direct charges	<u>3,754,488</u>
Subtotal – Institutional costs	\$4,021,073
Indirect costs	471,684
Government obligation bond costs	<u>363,567</u>
Total costs	\$4,856,324
Title 20	0
Federal government reimbursement	<u>0</u>
Net costs – as reported	4,856,324
Adjustments	<u>0</u>
Net costs – after adjustment	<u>\$4,856,324</u>
Days of care – as reported in Appendix A	16,008
Adjustments	<u>0</u>
Days of care – after adjustment	<u>16,008</u>
Per diem cost – as certified	<u>\$303.37</u>

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Schedules for 2009

South Mountain Secure Treatment Unit
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<u>Institution Costs</u>	<u>Type of Care</u>
	<u>Secure</u>
Shared services	
Administrative and general	\$ 318,027
Psychiatric and medical	13,893
Educational and instruction	0
Laundry	0
Dietary	0
Facility operations	<u>95,847</u>
Subtotal – Shared services	427,767
Direct charges	<u>5,253,453</u>
Subtotal – Institutional costs	5,681,220
Indirect costs	411,456
Government obligation bond costs	<u>371,221</u>
Total costs	6,463,897
Title 20	(550,880)
Federal government reimbursement	<u>(61,153)</u>
Net costs – as reported	5,851,864
Adjustments	<u>0</u>
Net costs – after adjustment	<u>\$5,851,864</u>
Days of care – as reported in Appendix A	13,964
Adjustments	<u>0</u>
Days of care – after adjustment	<u>13,964</u>
Per diem cost – as certified	<u>\$419.07</u>

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Current Certification Adjustments

Current Certification Adjustments

There are no adjustments for the fiscal year ended June 30, 2009.

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Appendix A – Certified Days of Care

	YOUTH DEVELOPMENT CENTERS		YOUTH FORESTRY CAMPS		SECURE TREATMENT UNITS			TOTAL
	LOYSVILLE	NEW CASTLE	NO. 2	NO. 3	NORTH CENTRAL	CRESSON	SOUTH MOUNTAIN	
COUNTY	High Security	High Security	Residential	Residential	High Security	High Security	High Security	
Adams	302			613	336			1,251
Allegheny	2,029	12,591	483	1,528	2,802	1,070	404	20,907
Armstrong		274						274
Beaver		823				118		941
Bedford	141	148						289
Berks	709					26		735
Blair								0
Bradford	316		117	90			245	768
Bucks		391		1,442	666	193		2,692
Butler		70		140				210
Cambria								0
Cameron								0
Carbon	333				500		237	1,070
Centre					143			143
Chester	86	878	1,427		1,200	366	31	3,988
Clarion								0
Clearfield				29		421		450
Clinton					326			326
Columbia	954			220	210			1,384
Crawford		372						372
Cumberland								0
Dauphin	4,201	798	1,613	1,113	359	219	768	9,071
Delaware	48	1,168		10		262	15	1,503
Elk								0
Erie	162	1,805			2,670	2,711		7,348
Fayette		424				311		735
Forest								0
Franklin	313			440		242		995
Fulton								0
Greene								0
Huntingdon	55			55	352			462
Indiana								0
Jefferson		44		113				157
Juniata								0
Lackawanna	725	96						821
Lancaster	1,635	902		926	352	518	1,058	5,391
Lawrence		59						59
Lebanon								0
Lehigh	5,785	1,376	2,176	3,532	6,246	743	2,161	22,019
Luzerne		29	694		547	365	475	2,110
Lycoming					223			223
McKean								0
Mercer				1,992				1,992
Mifflin	91	322		340	499	222	289	1,763
Monroe	322	216			639	232	196	1,605
Montgomery	1,205	948	397		434			2,984
Montour		365						365

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Appendix A – Certified Days of Care

	YOUTH DEVELOPMENT CENTERS		YOUTH FORESTRY CAMPS		SECURE TREATMENT UNITS			TOTAL
	LOYSVILLE	NEW CASTLE	NO. 2	NO. 3	NORTH CENTRAL	CRESSON	SOUTH MOUNTAIN	
COUNTY	High Security	High Security	Residential	Residential	High Security	High Security	High Security	
Northampton	756	122	215	176	240	79		1,588
Northumberland	124	327	1,183	341	33			2,008
Perry								0
Philadelphia	12,978	32,270	3,964	68	20,177	6,409	7,019	82,885
Pike	8	422		84	217	50		781
Potter	58							58
Schuylkill	1,279	317	184	658	196	302		2,936
Snyder								0
Somerset				55				55
Sullivan								0
Susquehanna		233						233
Tioga	473	904		27			9	1,413
Union								0
Venango		9		110				119
Warren								0
Washington		1,437		287	89	817	73	2,703
Wayne					270			270
Westmoreland		921				52	344	1,317
Wyoming				50				50
York	4,841	1,928	1,721	1,592	286	280	640	11,288
Subtotal	39,929	62,989	14,174	16,031	40,012	16,008	13,964	203,107
Out-of-State	0	0	0	0	0	0	0	0
Total	39,929	62,989	14,174	16,031	40,012	16,008	13,964	203,107

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Appendix B – Underbilled/(Overbilled) Per Diem Costs

COUNTY	2006*	2007	2008	2009
Adams	\$ 8,267.61	\$ (56,747.00)	\$ (18,013.24)	\$ 6,399.21
Allegheny	200,036.76	(159,320.40)	(622,784.78)	4,485.83
Armstrong	2,891.20	(3,473.55)	(24,028.60)	334.28
Beaver	45,670.08	(13,335.35)	(98,301.39)	(1,338.24)
Bedford	212.49	(6,374.64)	(795.80)	520.37
Berks	30,377.18	31,005.53	(92,373.35)	1,192.59
Blair	517.10	(12,318.15)	(2,122.40)	0.00
Bradford	(9,656.97)	(11,339.81)	(3,060.60)	2,970.03
Bucks	36,690.00	31,610.20	(33,480.50)	11,171.39
Butler	494.00	(5,983.53)	(16,718.20)	2,111.20
Cambria	0.00	0.00	0.00	0.00
Cameron	0.00	0.00	0.00	0.00
Carbon	18,157.84	61,555.73	(2,720.42)	(6,415.16)
Centre	19,369.60	(117.15)	(12,144.12)	(1,361.36)
Chester	49,670.12	3,939.71	(63,327.86)	18,504.07
Clarion	0.00	0.00	0.00	0.00
Clearfield	4,923.08	313.32	(5,124.28)	(7,937.22)
Clinton	(2,756.28)	(6,755.20)	(6,859.90)	(3,103.52)
Columbia	(3,786.58)	(5,472.16)	(21,223.70)	3,483.34
Crawford	0.00	(2,717.88)	(15,084.20)	453.84
Cumberland	17,142.80	(131.04)	(7,392.00)	0.00
Dauphin	105,821.82	(16,264.27)	(106,935.43)	58,401.07
Delaware	126,169.54	66,142.90	(71,888.15)	(3,670.91)
Elk	(23,994.40)	0.00	0.00	0.00
Erie	105,339.46	(6,434.45)	(46,156.16)	(77,345.23)
Fayette	5,525.44	(3,471.34)	(27,177.21)	(5,656.07)
Forest	0.00	0.00	0.00	0.00
Franklin	1,228.04	14,043.34	(2,801.64)	2,317.43
Fulton	0.00	0.00	0.00	0.00
Greene	0.00	(257.73)	(7,580.00)	0.00
Huntingdon	17,846.75	(5,153.98)	907.80	(2,422.64)
Indiana	0.00	760.98	0.00	0.00
Jefferson	6,089.02	(10,107.28)	(15,050.60)	1,688.79
Juniata	0.00	0.00	0.00	0.00

*

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Appendix B – Underbilled/(Overbilled) Per Diem Costs

COUNTY	2006*	2007	2008	2009
Lackawanna	\$ 15,200.88	\$ (12,522.18)	\$ (16,281.84)	1,864.37
Lancaster	271,702.55	(17,267.22)	(179,819.95)	(6,164.79)
Lawrence	4,607.20	(6,566.31)	(13,606.10)	71.98
Lebanon	2,184.67	20,339.06	6,309.30	0.00
Lehigh	159,285.21	121,493.27	(154,693.82)	56,124.73
Luzerne	127,274.00	82,852.81	(9,067.26)	3,102.18
Lycoming	0.00	(777.04)	(3,530.21)	(2,122.96)
McKean	0.00	0.00	0.00	0.00
Mercer	34,826.96	4,816.74	(22,131.86)	28,824.24
Mifflin	(362.72)	(4,813.23)	7,568.67	(6,622.16)
Monroe	205,746.34	87,908.08	27,541.11	(11,681.46)
Montgomery	(1,159.73)	(15,598.55)	(54,645.86)	11,624.55
Montour	0.00	0.00	(2,387.70)	445.30
Northampton	15,063.72	(35,040.56)	(48,002.35)	6,998.47
Northumberland	15,948.75	(775.71)	(5,965.32)	40,169.07
Perry	0.00	0.00	0.00	0.00
Philadelphia	857,463.77	748,048.00	(975,374.01)	(224,605.34)
Pike	56,522.25	(16,291.76)	(31,587.55)	(1,308.74)
Potter	10,008.55	(3,473.55)	(15,250.96)	139.78
Schuylkill	(681.56)	(51,083.00)	(31,268.86)	10,550.41
Snyder	0.00	(3,842.41)	0.00	0.00
Somerset	593.56	1,799.76	(634.28)	795.85
Sullivan	0.00	0.00	0.00	0.00
Susquehanna	4,260.40	0.00	(9,512.90)	284.26
Tioga	(1,556.12)	(17,903.35)	(23,178.06)	2,540.17
Union	0.00	0.00	0.00	0.00
Venango	7,280.30	0.00	(10,687.80)	1,602.68
Warren	34,138.92	7,408.86	0.00	0.00
Washington	32,116.03	(30,050.71)	(98,327.32)	(11,915.71)
Wayne	3,325.79	0.00	0.00	(2,570.40)
Westmoreland	16,882.28	(9,221.24)	(57,391.92)	(3,475.86)
Wyoming	9,894.19	2,493.45	(5,190.76)	723.50
York	831.60	(70,393.54)	(130,075.14)	72,838.35
TOTALS	\$ 2,643,643.49	\$665,136.47	\$ (3,179,429.48)	\$ (26,984.44)

*As we report in the letter to the governor, DPW collected the total of unbilled costs for the fiscal year ended June 30, 2006.

Department of Public Welfare
Youth Institutions
Schedules of Cost Apportionment
For the Fiscal Year Ended June 30, 2009

Certification Report Distribution List

Certification Report Distribution List

The Honorable Tom Corbett
Governor

The Honorable Robert M. McCord
State Treasurer
Pennsylvania Treasury Department

The Honorable Gary D. Alexander
Secretary
Pennsylvania Department of Public Welfare

Richard J. Gold
Deputy Secretary
Office of Children, Youth and Families
Pennsylvania Department of Public Welfare

Andrew Snyder, Acting Director
Bureau of Juvenile Justice Services
Pennsylvania Department of Public Welfare

John Kaschak
Director of Audits
Office of Comptroller Operations
Office of the Budget

This report is a matter of public record and is accessible at www.auditorgen.state.pa.us or by contacting the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, Pennsylvania 17120. Telephone: 717-787-1381.