

PERFORMANCE AUDIT REPORT

St. Luke's Sacred Heart Campus

Costs reimbursed by the
Pennsylvania Department of Human
Services

August 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

This page left blank intentionally



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

EUGENE A. DePASQUALE
AUDITOR GENERAL

August 25, 2020

Robert L. Wax, Esq.
Senior Vice President and General Counsel
St. Luke's Hospital – Sacred Heart Campus
421 Chew Street
Allentown, PA 18102

Dear Attorney Wax:

This report contains the results of the Department of the Auditor General's performance audit of St. Luke's Hospital – Sacred Heart Campus (SHC) 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 three claims that were reimbursed by DHS for services provided through the SHC Extended Acute Care Unit during the audit period, we selected and reviewed these three claims and found that documentation maintained by SHC supported that services were rendered in accordance with applicable laws, associated regulations, and policies without

Robert L. Wax, Esq.
August 25, 2020
Page 2

exception. Accordingly, we issued no findings or recommendations and management indicated agreement with our attached audit report.

In closing, I want to thank SHC 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 flourish extending to the right.

Eugene A. DePasquale
Auditor General

A Performance Audit

St. Luke’s Sacred Heart Campus

TABLE OF CONTENTS

Background..... 1

Audit Procedures and Results.....5

Appendix A – Objective, Scope, and Methodology.....7

Appendix B – Distribution List.....11

A Performance Audit

St. Luke's Sacred Heart Campus

Background

The St. Luke's University Health Network (SLHN) is a nonprofit, fully integrated network providing services at eleven hospitals and more than 300 sites in Lehigh, Northampton, Carbon, Schuylkill, Bucks, Montgomery, Berks, Monroe, and Luzerne counties in Pennsylvania and Warren and Hunterdon counties in New Jersey. Founded by charter on March 29, 1872, St. Luke's Hospital treated its first patient in Bethlehem, Pennsylvania in 1873 and has been providing health care services for almost 150 years. In May of 1996, SLHN was established, which today includes more than 1,900 physicians, 15,000 employees, and 2,100 volunteers providing care for thousands of patients and outpatients. SLHN is governed by a 17-member Board of Trustees, headed by a Chairman of the Board. The network's executive leadership is headed by a President and CEO, who is also a member of the Board.¹

SLHN's mission is:

"To care for the sick and injured regardless of their ability to pay, improve our communities' overall health, and educate our health care professionals."²

St. Luke's Sacred Heart Campus

On February 1, 2018, SLHN merged with the Sacred Heart HealthCare System, including the Sacred Heart Campus located in Allentown, Lehigh County, Pennsylvania. The merger was unanimously approved by the Boards of Trustees of both SLHN and the Sacred Heart HealthCare organizations.³ Similar to SLHN's organizational structure, the Sacred Heart Campus (SHC) is governed by a 12-member Board of Trustees, consisting of a Chairman, Treasurer, Board Secretary, and President.⁴

Services specifically offered at SHC include the following: (1) family care, including primary care for adults and children, (2) rehabilitation services, which include physical, occupational, and speech therapies, and (3) behavioral health services, which provide mental health services with the primary goal of "empowering our individuals to manage their illness, find their own goals for

¹ The information provided in this paragraph was obtained from the SLHN website, including <https://www.slhn.org/about> and other web pages addressing "Our History," "Message from the President," "Trustees," "About the Network," and "Executive and Medical Leadership" (accessed May 28, 2020). Please note that SLHN, its hospitals, and certain of their affiliates are Pennsylvania Nonprofit Corporations under the Nonprofit Corporation Law of 1988 and meet the tax exemption requirements of Section 501(c)(3) of the Internal Revenue Code. <https://www.slhn.org/-media/slhn/About/File/PDF/About-Us-Page/St-Lukes-Our-Nonprofit-Status.pdf?la=en&hash=BE5D5FDE1ED4F0D6E40924E4EDDCF17D92E5B16F> (accessed August 11, 2020).

² <https://www.slhn.org/about> (accessed May 28, 2020).

³ <https://www.slhn.org/blog/2018/sacred-heart-healthcare-system-joins-st-lukes-university-health-network-from-news> (accessed May 28, 2020).

⁴ <https://www.slhn.org/about/trustees> (accessed May 28, 2020).

A Performance Audit

St. Luke's Sacred Heart Campus

recovery, and make informed decisions about their treatment by teaching them necessary skills in a therapeutic environment."⁵

Inpatient behavioral health services at SHC include:

- An Adult Behavioral Health Unit for adults who need intense structure and 24-hour care.
- An Older Adult Behavioral Health Unit for adults 55 and older who need a secure and intimate setting to address their unique behavioral health needs.
- An Extended Acute Care (EAC) Unit, which is an inpatient unit treating individuals 18 and older who require extended hospitalization for further therapeutic treatment.⁶

In the following sections, we further discuss SHC's EAC Unit, which is the focus of this audit as later described in the *Audit Procedures and Results* section of this report.

Extended Acute Care Services

SHC's Extended Acute Care (EAC) Unit is an inpatient behavioral health service that provides 24-hour per day, 7-day per week intensive inpatient psychiatric and behavioral health interventions.⁷ Additionally, according to SHC management, its EAC Unit comprises 19 beds on the first floor of the hospital, averaging 18 or 19 patients daily. On average, an extended hospitalization stay in the EAC Unit lasts between 50 and 100 days, and there are approximately 30 to 40 admissions to the unit per year. At SHC, Medical Assistance (MA) provides eligible patients in the EAC units with a daily room and any other treatments and therapies deemed necessary throughout their stay.

According to the Pennsylvania Department of Human Services (DHS)-approved "Extended Acute Care Service Description" for SHC, the EAC Unit service will:

...promote interdependence and afford cooperative and collaborative interactions with consumers, families, staff, and community groups. Services are provided to assist individuals, develop, enhance, and/or retain the following: emotional and behavioral well-being, physical and mental health wellness, social equality of life, and community re-integration.⁸

⁵ Ibid.

⁶ Ibid.

⁷ Sacred Heart Hospital Behavioral Health Services, "Extended Acute Care (EAC) Service Description," approved by DHS via letter to the Lehigh County Mental Health/Mental Retardation Program, January 24, 2011.

⁸ Ibid.

A Performance Audit

St. Luke's Sacred Heart Campus

Services provided at SHC's EAC Unit include:

- 1) 24-hour availability of service for diagnosis, and monitoring of the consumer's response to rehabilitative interventions of the EAC.
- 2) Involvement of the Medical Director in the development and management of the rehabilitative and recovery model utilized.
- 3) Physician rounds daily, consisting of psychiatric evaluation, assessment of treatment plan response, recover planning, and medication management.
- 4) 24-hour psychiatric nursing care and professional clinical staff to assist and support the consumer to implement the recovery plan and work with the consumer to assess their condition.
- 5) 24-hour availability of emergency medical or behavioral health intervention.
- 6) Programming scheduled daily, both individual and group, to meet the needs of the consumer.
- 7) Service evaluation in performance improvement activities to ensure achievement of consumer goals.⁹

The Medical Assistance Program

The MA Program provides payment for medically necessary inpatient services rendered to eligible recipients by enrolled inpatient psychiatric facilities. Inpatient psychiatric facilities refer not only to private psychiatric hospitals but also to distinct psychiatric units of general hospitals, as is the case with the EAC Unit of SHC.¹⁰

According to the DHS' MA 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 review of admissions, continued stays, patient records, and claims paid by DHS.¹¹

⁹ Ibid.

¹⁰ 55 Pa. Code § 1151.2, *Medical Assistance Manual*, Definitions, Inpatient Psychiatric Services.

¹¹ 55 Pa. Code § 1151.71(b) – (d), *Medical Assistance Manual*, Concurrent Hospital Review.

A Performance Audit

St. Luke's Sacred Heart Campus

When an MA recipient is admitted to the hospital, 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 recipient is eligible for MA services provided.¹² The CHR review process includes a telephone discussion between DHS' CHR nurse and SHC'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. This review is documented in the hospital's computerized recordkeeping system.

Funding

SHC receives a portion of its MA mental health services funding through both the federal U.S. Department of Health and Human Services and DHS' Office of Mental Health and Substance Abuse Services. SHC submits claims to DHS on a fee-for-service basis through DHS' PROMISE™ system in accordance with federal and state regulations. For the fiscal year ended June 30, 2018, SHC received MA reimbursements totaling \$73,605 for EAC services.¹³

¹² Id. at § 1151.71(a).

¹³ The source of this data was a DHS data file of MA services reimbursements for the fiscal year ending June 30, 2018.

A Performance Audit

St. Luke's Sacred Heart Campus

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

The St. Luke's University Health Network Sacred Heart Campus (SHC) is a registered Medical Assistance (MA) services provider with the Pennsylvania Department of Human Services (DHS). To perform our testing, we obtained a file from DHS' Office of Mental Health and Substance Abuse Services listing the individual reimbursement claims approved for SHC's Extended Acute Care (EAC) Unit during the fiscal year ended June 30, 2018.¹⁴ The table below shows that SHC received more than \$73,600 of MA reimbursements related to mental and behavioral health services for its EAC Unit during the audit period.¹⁵

Sacred Heart Campus - EAC Unit MA Reimbursements (For the Fiscal Year Ended June 30, 2018)	
Service	Amount
Sacred Heart Campus – EAC Unit	\$73,605
<i>Source: Produced by Department of the Auditor General staff from information provided by DHS.</i>	

To achieve the audit objective, we developed procedures based on our review of applicable laws, DHS' regulations and policies, as well as SHC's policies, inquiries of management, and evaluation of management controls. From the DHS data file, we identified the individual claims DHS approved for reimbursement during the audit period, which SHC submitted for the EAC Unit. We tested 100 percent of the entire population of claims reimbursed during the audit period, which comprised three claims for one recipient's concurrent service period, totaling \$73,605.

According to DHS' regulations and policies, MA providers must maintain a record of services-related documentation supporting each claim submitted to DHS for reimbursement.¹⁶ SHC receives MA payments based on DHS-established per diem rates for eligible MA-enrolled individuals. Multiplying the rate by the number of days, which represent the duration of the service, determines the reimbursement.

¹⁴ To satisfy our audit requirements pursuant to The Fiscal Code, 72 P.S. § 1715-J, we selected SHC and other MA providers from the DHS listing of active MA providers. For SHC, we specifically selected its EAC Unit, which is the focus of our audit. As described in the *Background* section to this audit report, SHC's EAC Unit provides MA mental and behavioral health services.

¹⁵ EAC Unit includes MA-enrolled recipients' per diem rate.

¹⁶ 55 Pa. Code § 1101.51(e) (Relating to Record keeping requirements and onsite access) states in pertinent part: "Providers shall retain, for at least 4 years, unless otherwise specified in the provider regulations, medical and fiscal records that fully disclose the nature and extent of the services rendered to MA recipients and that meet the criteria established in this section and additional requirements established in the provider regulations. Providers shall make these records readily available for review and copying by State and Federal officials or their authorized agents."

A Performance Audit

St. Luke's Sacred Heart Campus

Our audit procedures included review of documentation supporting communication between SHC's EAC Unit and DHS' Concurrent Hospital Review (CHR) nurse to review the services as well as DHS' approval for services.¹⁷ We also verified the following:

- The SHC's EAC Unit referral documentation was completed and signed by the SHC's case manager for the EAC Unit.
- The EAC Unit's treatment plan contained the required service documentation and signatures of each member of the Treatment Team.¹⁸
- The EAC Unit's weekly progress notes contained documentation of services, medications, and progress, along with the required Treatment Team signatures, as well as the recipient's signature and the county case worker's signature.
- The SHC's EAC Unit discharge document for the recipient also contained service documentation and was prepared by the Treatment Team.

We verified that data associated with each MA claim agreed to the claim's source documents in accordance with DHS' CHR policy.¹⁹ We also verified the data associated with the three claims per the DHS file agreed to PROMISTM claim documents, and the DHS remittance advices, indicating the claims were reimbursed and accounted for properly by the hospital.²⁰ Additionally, we verified the accuracy of the DHS reimbursement amount paid on all three claims.

In conclusion, based on the results of our audit procedures above, we ***found that each of the three claims tested were supported by the required service documentation*** indicating that the services were rendered.

¹⁷ According to the DHS' Manual for Concurrent Hospital Review of Inpatient Hospital Services, the CHR process is a concurrent review of a patient's need for admission and continued hospitalization. In this process, the CHR nurse and SHC's EAC Unit discuss the number of days that are compensable and medically necessary for inpatient care. *Manual for Concurrent Hospital Review of Inpatient Hospital Services*, Office of Medical Assistance Programs, Department of Human Services, CHR-V-3, rev. June 18, 2018.

¹⁸ According to the EAC Unit Recovery & Treatment Plan provided to us, the recipient's EAC Unit Treatment Team at SHC consisted of the following personnel: Attending Psychiatrist, Psychotherapist, Pharmacist, Case Manager/Social Worker, Nursing Staff, Certified Peer Specialist, and County Representative.

¹⁹ *Manual for Concurrent Hospital Review of Inpatient Hospital Services*, Office of Medical Assistance Programs, Department of Human Services, CHR-V-7, rev. June 18, 2018.

²⁰ PROMISTM 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.

A Performance Audit

St. Luke's Sacred Heart Campus

Appendix A

Objective, Scope, and Methodology

The Department of the Auditor General conducted this performance audit of the in-patient mental and behavioral health services of the Sacred Heart Campus (SHC) of St. Luke's University Health Network 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.²¹ 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

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

We obtained a data file from DHS containing SHC's Medical Assistance (MA) claims for its Extended Acute Care (EAC) Unit that DHS approved for reimbursement during the period from July 1, 2017, through June 30, 2018, totaling \$73,605. We selected and tested 100 percent of the entire population, which encompassed three claims for one recipient's concurrent service.

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

- Reviewed the following laws, regulations, policies, and procedures applicable to SHC operations related to mental and behavioral health services provided for MA-enrolled individuals to determine legislative, regulatory, and policy requirements related to our audit objective:

²¹ 72 P.S. §§ 402-403, and 1715-J.

A Performance Audit

St. Luke's Sacred Heart Campus

- *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.*).²²
 - *Medical Assistance Manual*, Part III, Title 55 of the Pennsylvania Code, (55 Pa. Code § 1101 *et seq.*).²³
 - *Pennsylvania PROMISE™ Provider Handbook, 837 Institutional/UB-04 Claim Form*, Pennsylvania Department of Human Services, effective October 2017.²⁴
 - *Pennsylvania PROMISE™ Provider Handbook, 837 Professional/CMS 1500 Claim Form*, Pennsylvania Department of Human Services, effective October 2017.²⁵
 - *Manual for Concurrent Hospital Review of Inpatient Hospital Services*, Office of Medical Assistance Programs, Pennsylvania Department of Human Services, effective June 18, 2018.²⁶
 - *SHC's Extended Acute Care (EAC) Service Description*, dated January 24, 2011.²⁷
- Interviewed SHC management to gain an understanding of the organization and programs offered to identify which programs are associated with our population of claims that DHS approved for reimbursement during the audit period.
 - Obtained SHC's EAC Service Description document for the purpose of understanding the EAC Unit and the services it provides to qualified patients/recipients.
 - Obtained documentary evidence of communication between the SHC EAC Unit Case Manager/Nurse Coordinator and DHS Concurrent Hospital Review (CHR) nurse, indicating review and approval of services provided to the recipient in the CHR notes.²⁸

²² https://www.ssa.gov/OP_Home/ssact/title19/1900.htm (accessed May 15, 2020).

²³ <http://www.pacodeandbulletin.gov/Display/pacode?file=/secure/pacode/data/055/partIIItoc.html&d=%3e> (accessed May 29, 2020).

²⁴ https://www.dhs.pa.gov/providers/PROMISE_Guides/Documents/837%20Institutional%20UB-04%20Claim%20Form.pdf (accessed May 29, 2020).

²⁵ https://www.dhs.pa.gov/providers/PROMISE_Guides/Documents/837%20Professional%20CMS%201500%20Claim%20Form.pdf (accessed May 29, 2020).

²⁶ https://www.dhs.pa.gov/providers/PROMISE_Guides/Documents/p_010914.pdf (accessed May 29, 2020).

²⁷ In a letter addressed to the Lehigh County Mental Health/Mental Retardation Program, dated January 24, 2011, DHS' Office of Mental Health and Substance Abuse Services attached and approved SHC's EAC Unit Service Description.

²⁸ This communication must take place before the approval of MA services provided to recipient, as required in the *Manual for Concurrent Hospital Review of Inpatient Hospital Services*, Office of Medical Assistance Programs, Department of Human Services, CHR-V-4, CHR-V-5.

https://www.dhs.pa.gov/providers/PROMISE_Guides/Documents/p_01914.pdf (accessed May 8, 2020).

A Performance Audit

St. Luke's Sacred Heart Campus

- Met with DHS staff from Office of Mental Health and Substance Abuse Services 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 SHC's EAC Referral Packet in order to confirm that the one recipient in our population of three claims reimbursed during the audit period was properly referred to Sacred Heart Campus' EAC Unit for MA services rendered.
- Obtained a Confirmation of Understanding from SHC management regarding information on SHC's EAC Unit, the role of county officials in the EAC Unit referral and approval of recipient services process, clarification on inpatient psychiatric services, the Admission Certification process, the CHR process, and the recipient discharge process from SHC's EAC Unit.
- Developed and performed the following procedures to test the claims for compliance with laws, regulations and policies and to ensure management controls were operating effectively based on our understanding of SHC's procedures and review of example documentation:
 - Verified that the appropriate form in SHC's EAC Referral Packet was completed in full and signed by a case manager.
 - Verified evidence of DHS/CHR documents as required by law/regulation.²⁹ Specifically, we verified the EAC Unit Recovery & Treatment Plan contained accurate service information relating to the recipient along with the required signatures of the recipient's Treatment Team.
 - Reviewed the EAC Unit's Weekly Progress Notes and verified the required Treatment Team members' signatures, recipient signature, and approval by the County Representative.
 - Verified that the service information evidenced in SHC's EAC Unit Discharge Summary document contained the pertinent recipient information, the accurate admission date, and that the document was prepared by the Treatment Team.
 - Verified evidence of communication between Sacred Heart Campus' staff and DHS CHR Unit indicating ongoing review of recipient's services by DHS' CHR Unit performed.

²⁹ *Manual for Concurrent Hospital Review of Inpatient Hospital Services*, Office of Medical Assistance Programs, Department of Human Services, CHR-V-7.

https://www.dhs/pa.gov/providers/PROMISe_Guides/Documents/p_01914.pdf (accessed May 8, 2020).

A Performance Audit

St. Luke's Sacred Heart Campus

- Verified the data associated with each MA claim selected for testing from the DHS file agreed with the claim's source documents in accordance with DHS policy.
- Recalculated each claimed reimbursement by multiplying the per diem rate times the number of days associated with each claim's duration of service as shown on SHC's service documents.³⁰

Data Reliability

We performed an assessment of the sufficiency and appropriateness of computer-processed information that we used to support our audit procedures, 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 containing individual SHC 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, 2018.³¹ Additionally, due to the small number of reimbursements during the fiscal year audited, namely three, we reviewed 100 percent of the reimbursed claims from the DHS data file and agreed the data to source documents maintained by SHC as described in the *Methodology* section above. We therefore concluded the DHS data file was sufficiently reliable for the purposes of this engagement.

³⁰ DHS' per diem rate for SHC's EAC Unit was \$554.27.

³¹ 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 SHC 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.

A Performance Audit

St. Luke's Sacred Heart Campus

Appendix B

Distribution List

This report was distributed to the following Commonwealth officials:

The Honorable Tom Wolf

Governor

Robert L. Wax, Esq.

Senior Vice President and General Counsel
St. Luke's Hospital – Sacred Heart Campus

Ms. Francine Botek

Senior Vice President, Network Finance
St. Luke's Hospital – Sacred Heart Campus

Mr. Steven J. Frankenbach

Associate Vice President
St. Luke's Hospital – Sacred Heart Campus

Mr. Anthony E. Sullivan

Network Manager, Reimbursement
St. Luke's Hospital – Sacred Heart Campus

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

A Performance Audit

St. Luke's Sacred Heart Campus

Ms. Mary Spila

Collections/Cataloging

State Library of Pennsylvania

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.