

# COMPLIANCE AUDIT

---

## Humanity Gifts Registry

July 1, 2020 - June 30, 2023

---

September 2025



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • 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](http://www.PaAuditor.gov)

TIMOTHY L. DEFOOR  
AUDITOR GENERAL

August 20, 2025

Dr. Bill Frank  
President  
Humanity Gifts Registry  
1015 Chestnut Street  
Suite 221  
Philadelphia, PA 19107

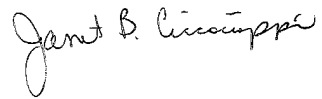
Dear Dr. Frank:

This report contains the results of the Department of the Auditor General's audit of the Humanity Gifts Registry (HGR) for the period of July 1, 2020, through June 30, 2023. The audit was conducted pursuant to 35. P.S. § 1091 (relating to the "Humanity gifts registry..."). The audit was not conducted, nor was it required to be conducted, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. However, we did plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our objectives.

We performed our audit to determine whether HGR's receipts and disbursements are proper and in compliance with applicable laws and policies. We found that HGR's receipts and disbursements comply with applicable laws and policies, and while some errors were found in recording financial transactions, these errors were not considered significant individually or in the aggregate, to the audit as a whole. We found that HGR needs to strengthen management controls, it continues to lack written standard operating procedures, and it continues to lack sufficient segregation of duties and supervisory review. We offer seven recommendations to improve management controls and increase HGR's use of its accounting software. HGR management indicated that it is in agreement with our finding and recommendations.

In closing, I want to thank the HGR staff and Executive Committee for their cooperation and assistance during the audit.

Sincerely,

A handwritten signature in cursive script, reading "Janet B. Ciccocioppo". The signature is written in black ink and is positioned above the printed name.

Janet B. Ciccocioppo, CPA  
Deputy Auditor General for Audits

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

---

**TABLE OF CONTENTS**

---

---

|   |           |
|---|-----------|
| <b>Background .....</b>   | <b>1</b>  |
| <b>Audit Procedures and Results .....</b>   | <b>3</b>  |
| <b>Finding: The Humanity Gifts Registry should continue to strengthen its<br/>management controls and provide additional training for staff to fully<br/>understand and utilize its accounting software. Weaknesses reported in<br/>the prior audit finding remain unresolved .....</b> | <b>4</b>  |
| <b>Appendix A – Objective, Scope, and Methodology .....</b>   | <b>11</b> |
| <b>Appendix B – Distribution List .....</b>   | <b>14</b> |

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

---

## **Background**

---

The Humanity Gifts Registry (HGR) is a non-profit commonwealth agency concerned primarily with the receipt and distribution of bodies donated to all medical and dental schools in the state for teaching purposes. The registry receives approximately 75-80 percent of its funding from the schools in exchange for cadavers, while the source of the remaining 20-25 percent is comprised mostly of transportation reimbursements.<sup>1</sup> The money received goes towards operating the program and the price per cadaver is determined by yearly operating costs. HGR, formerly called the Anatomical Board, has been in existence since being created in 1883 by an act of the General Assembly.<sup>2</sup>

HGR is comprised of all medical and dental schools in the commonwealth. The member schools pay only for the actual expenses involved in obtaining and distributing the donated bodies. Representative faculty members from the departments that teach anatomy at these schools form an executive committee which serves without pay. Three faculty are elected to serve as officers for four-year terms for nominal salaries. An office staffed by three employees manages the day-to-day affairs of HGR and interacts with potential donors and their families.

HGR receives cadavers through donations or when cadavers are not claimed by family or friends. It coordinates the distribution of these cadavers among all medical and dental schools throughout the commonwealth for medical education and research. HGR is the only organization in Pennsylvania that operates by specific legislative authority to receive bodies for education and research.

The following is a list of member schools:<sup>3</sup>

- Drexel University College of Medicine
- Lake Erie College of Osteopathic Medicine (LECOM)
- Penn State College of Medicine (Hershey)
- Philadelphia College of Osteopathic Medicine (PCOM)
- Temple University
- Sidney Kimmel Medical College at Thomas Jefferson University
- Geisinger Commonwealth School of Medicine (Scranton)
- University of Pennsylvania Perelman School of Medicine
- University of Pittsburgh

---

<sup>1</sup> Percentages determined per review of HGR "Custom Summary Report" financial documents provided for the fiscal years ended June 30, 2021, 2022, and 2023. HGR receipts also include insignificant amounts of donations and interest earned.

<sup>2</sup> 35 P.S. § 1091 (Act 106 of 1883, as amended by various acts – the last of which was Act 127 of 1971).

<sup>3</sup> <http://www.hgrpa.org/> (accessed June 23, 2025).

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

- Duquesne University

By law, bodies and body parts donated must remain in Pennsylvania.<sup>4</sup> No tissues are sold to researchers or commercial firms. After studies are completed, the bodies are cremated and the remains are interred in cemetery plots maintained by HGR and family members can visit their relatives' graves. Alternatively, when requested by the next of kin, the cremated remains can be returned to the family.

Each year, the students who study anatomy at the member schools hold memorial celebrations of remembrance in Philadelphia, Pittsburgh, and Hershey. The families and friends of those who died and donated their bodies to education and science are invited to join the students in honoring their memories and thanking them for making such a selfless gift.

---

<sup>4</sup> 35 P.S. § 1093.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

**Audit Procedures and Results – Humanity Gifts Registry receipts and disbursements comply with laws and policies and no significant errors in recording financial transactions were identified.**

To determine whether HGR’s receipts and disbursements were proper and in compliance with the applicable laws and policies, we performed procedures on the receipts and disbursements for the fiscal years ended June 30, 2021, 2022, and 2023.<sup>5</sup> Our audit included analytical procedures to analyze accounts, an evaluation of management controls, and tests of selected receipts and disbursements.

The balances audited were as follows:

| Fiscal Year Ended | June 30, 2021 | June 30, 2022 | June 30, 2023 |
|-------------------|---------------|---------------|---------------|
| Receipts          | \$306,424     | \$446,625     | \$636,392     |
| Disbursements     | \$407,418     | \$517,173     | \$613,116     |

We selected and reviewed 30 of the 399 receipts for charges to schools and 10 of the 482 receipts for transportation reimbursements, totaling \$82,500 and \$6,950, respectively, over the three-year audit period. Additionally, we selected and reviewed 25 of the 794 transportation disbursements, totaling \$50,774 over the three-year audit period.<sup>6</sup> Based on our audit procedures, we did not identify any noncompliance with applicable laws and policies. We also did not identify any significant errors in recording financial transactions by HGR.

We also concluded that weaknesses reported in our prior audit issued in December 2021 continue to exist, and improvements in management controls and additional training in HGR’s accounting software is still needed. The management control weaknesses are described in detail in the finding in this report.

---

<sup>5</sup> 35 P.S. § 1091. See also: “The Humanity Gifts Registry is a non-profit agency of the Commonwealth of Pennsylvania concerned primarily with the receipt and distribution of bodies donated to all medical and dental schools in the state for teaching purposes.” <http://www.hgrpa.org/> (accessed June 23, 2025).

<sup>6</sup> Refer to our test selection methodology and audit procedures described in *Appendix A* of this report.



**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

**Finding – The Humanity Gifts Registry should continue to strengthen its management controls and provide additional training for staff to fully understand and utilize its accounting software. Weaknesses reported in the prior audit finding remain unresolved.**

Our prior audit of HGR issued in December 2021 identified management control weaknesses including: (1) a lack of written standard operating procedures; (2) a lack of segregation of duties and supervisory review; (3) the need for additional accounting software training for HGR staff; and (4) that HGR staff did not fully understand and utilize the accounting software that was upgraded during the audit period. As part of our current audit, we evaluated these areas and determined that although HGR staff were provided with some training, management control weaknesses persist.

Having management controls in place, including written operating procedures, proper segregation of duties, supervisory review, and adequate training of staff is an essential business practice to ensure receipts and disbursements are proper and in compliance with the applicable laws and policies. Having these controls will reduce the risk of potential misstatements, errors, waste, fraud, and/or abuse.

These weaknesses, including HGR staff not fully understanding and utilizing the accounting software, led to posting errors being made in various accounts. While not significant, these weaknesses were not detected, nor were they corrected. The weaknesses also place HGR at greater risk of errors or irregularities going undetected which could potentially be significant in future years. The following describes these concerns in more detail.

**HGR continues to lack written standard operating procedures**

HGR management attempted to create standard operating procedures; however, these documents more resembled job descriptions and did not contain necessary policy and procedural information. As a result, there continues to be limited guidelines in place for HGR staff to refer to when processing transactions, such as: (1) when and how to write-off transportation reimbursement amounts billed by HGR to family members and estates of the deceased when they are unable to pay; (2) when and how to follow-up on stale-dated checks; (3) how to ensure payroll stipends are authorized prior to payment; and (4) how to determine whether rent payments are in accordance with lease agreements.<sup>7</sup>

---

<sup>7</sup> A stale-dated check is “a document that is a promise to pay money that is held for too long a period of time before being presented for payment. A check is considered to be stale when it is outstanding for a period of six months or more. A bank is not obligated to pay a stale check.” <http://legal-dictionary.thefreedictionary.com/Stale+Check> (accessed June 25, 2025).

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

Up-to-date written standard operating procedures are an integral part of management controls to provide specific guidance to staff to ensure that processes are properly designed and operating effectively. HGR's failure to have written operating procedures increases the risk of staff improperly processing transactions, especially in the event of a sudden absence of current staff or if new staff is hired. HGR encountered turnover during the audit period in two of its three HGR staff members and two of the three officers.

**Continued lack of segregation of duties and supervisory review**

There are only three staff members running the day-to-day HGR operations. As a result, one individual is responsible for processing and posting all HGR receipt and disbursement transactions to the accounting system with only a minimal amount of supervisory review performed. Supporting documents are provided to the Treasurer of the HGR Executive Committee to review prior to signing checks, but this review does not verify disbursement transactions were posted to the correct accounts. Additionally, the accountant sends the other staff copies of monthly reports for cross checking prior to forwarding these reports to the representatives and Treasurer. There is no evidence of a detailed review of receipts or of any errors that were found and corrected. Although a list of transactions for both receipts and disbursements from the prior month are provided monthly to the HGR Executive Committee for review, without reviewing the supporting documentation, posting errors can go undetected and/or uncorrected.

As noted in the prior audit and continued through our current audit, we found rent payments were consistently made for different amounts than agreed upon in the lease agreement, although the differences were insignificant. Having a supervisory review process to include comparing these transactions to the lease agreement should have detected these errors.

Also as noted in the prior and current audit, the staff member that processes and posts receipts and disbursement transactions also reconciles the monthly bank statements. This is considered a segregation of duties control weakness. Without a separate person performing the bank reconciliations, irregularities in banking activities, including possible theft, may go undetected. Further, the bank reconciliation performed should be reviewed and approved by a supervisor to ensure that the bank reconciliation was performed accurately and in accordance with HGR procedures, but this management control is also not being performed. Although HGR's staff size is small, an individual separate from the individual that processes and posts transactions should perform the bank reconciliations and another staff member or someone on the executive committee should review and approve the bank reconciliations.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

**HGR staff continues to need additional accounting software training**

During this audit, we identified several posting and billing errors, although not significant overall, related to both receipts and disbursements, as identified below:

- 1) There was a \$550 school charge for a cadaver from 2017 posted in 2021. HGR representatives could not explain why this charge was showing as a 2021 account receivable.
- 2) One cadaver from Jefferson Medical Center was reclaimed, however, no credit was issued to the school. A credit was issued after we identified and communicated the issue.
- 3) Temple University School of Medicine was invoiced twice (January and February 2021) for one cadaver and paid both invoices. We identified and communicated the issue, and HGR indicated they will issue reimbursement to the school for this error.
- 4) The October 2022 invoice for Temple University School of Podiatry was posted twice in HGR's ledger.
- 5) HGR did not bill schools for a total of four cadavers. Temple Podiatry was not billed for two cadavers from November 2020 and Drexel Philadelphia was not billed for two cadavers from April 2023. After we communicated the issue to HGR, HGR billed both schools.
- 6) Three cadavers from Geisinger Medical Center were listed in the Intake Binder for August 2022, but HGR did not bill the center. HGR representatives confirmed it did not send an invoice for these cadavers.

In addition to the posting and billing discrepancies above, we were unable to fully reconcile the fiscal year ended June 30, 2023 checking account balance. Staff provided us with two different reconciliations. The first one showed how the bank statements reconciled to the balance sheet. The second one showed how the bank statements reconciled to the detailed ledger. In the fiscal years ended June 30, 2021 and June 30, 2022, the difference between the balance sheet and the detailed ledger was \$1,620.00, which staff explained was an input error that is unable to be corrected without causing more problems within the accounting software. For the fiscal year ended June 30, 2023, after considering the ongoing reconciling item of \$1,620.00, there remained a variance of \$130.00. We were unable to determine the cause of the \$130.00 variance and staff was unable to provide an explanation.

Having additional training on the accounting software would provide processing efficiencies and additional reporting functions for use by staff and the executive committee.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

---

**Recommendations for Finding**

---

We recommend that HGR:

1. Develop and complete written standard operating procedures that include, but are not limited to, the following:
  - Creating invoices, including what rates to bill for transportation costs and rates charged to member schools.
  - Processing and posting receipt transactions.
  - Processing and posting disbursement transactions.
  - What records/reports are sent to the Treasurer for signing checks.
  - Preparing monthly bank reconciliations, including how to handle stale-dated checks.
  - How long records should be retained.
  - What records/reports are sent to the HGR Executive Committee and when they are to be sent.
  - Processing rent payments in accordance with lease agreement.
  - Processing payroll and ensuring payments are authorized.
2. Obtain additional training to assist all staff to fully understand and utilize the accounting software.
3. Consider having other staff or a member of the executive committee perform a more detailed review of financial transactions to include reviewing supporting documentation for receipts and disbursements and ensuring transactions were properly posted for the correct account, amount, and period.
4. Utilize the automated accounting system to prepare and monitor billings regarding reimbursement of transportation costs.
5. Monitor the age of checks issued by HGR to determine if checks are stale-dated and conduct necessary follow-up.
6. Implement review procedures to ensure the accuracy of bank reconciliations. The individual assigned responsibility of these reviews should be independent of the person posting information into the accounting system and performing the monthly bank reconciliations.
7. Once written, monitor to ensure that standard operating procedures are followed by staff.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

---

**Humanity Gifts Registry's Response**

---

We provided copies of our draft audit finding and related recommendations to the Humanity Gifts Registry (HGR) for its review. HGR responded as follows:

As of May 2025, two of the three HGR staff members are new, and two of the three officers began their roles in January 2025. Given these transitions, the current team is still working to fully understand the scope of actions taken over the past four years since the last audit. However, we are fully aware of the prior audit recommendations and are actively working toward meeting the outlines requirements with a strategic and thorough approach.

The executive officers are working towards actively overseeing more of the financial operations of the HGR. We are developing systems of greater accountability and increased financial oversight. We are also reviewing some of the historical financial practices that may be outdated, and will likely be implementing changes in the near future.

We recognize that the development of clearly defined and written operating procedures is critical. While the documents previously submitted resembled job descriptions, our goal now is to develop comprehensive Standard Operating Procedures (SOPs) that will:

- Allow new or existing staff to carry out responsibilities independently and consistently
- Clearly define interactions between roles and establish supervisory and approval workflows
- Address audit concerns around segregation of duties and staff accountability

Jacob Hammer, who has taken the role of Interim Program Manager and Outreach Specialist, is leading the SOP development process. These procedures are being designed to reflect actual task flows, institutional knowledge, and compliance expectations. We anticipate having initial SOPs ready for review by January 1, 2026.

We also want to emphasize that, in reviewing the audit findings and assessing our current operations, it has become clear that a broader transformation of our infrastructure may be necessary to fully meet these obligations. This includes:

- Replacing or upgrading outdated computers

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

- Evaluating and potentially transitioning to a new donor tracking software system
- Enhancing communication, file sharing, and data privacy through modern platforms (e.g., Microsoft Teams, OneDrive)

Given the cost and complexity of these changes, we are taking a deliberate and informed approach. We are evaluating multiple technology options, gathering quotes, and exploring potential funding sources to ensure sustainable improvements without rushing into decisions that may not serve the organization long-term.

In terms of training, all staff members are being encouraged to identify areas where they would benefit from additional instruction. Targeted training – particularly in financial systems like QuickBooks – is underway or being planned.

Many of the steps previously outlined by Dr. Cambor have been initiated, including:

- A full review of current hardware and software
- Preliminary development of SOPs
- A renewed focus on clear financial and operational processes
- Discussions around updates to donor consent forms and organizational documentation

We are committed to modernizing HGR’s operations and aligning with best practices.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

---

**Auditor's Conclusion to Humanity Gifts Registry's Response**

---

The Humanity Gifts Registry (HGR) is in agreement with the finding and recommendations. We are encouraged by HGR's response in which steps have already been taken to strengthen their procedures and overall operations. We will review these procedures noted by HGR during our next audit.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

---

**Appendix A**

**Objective, Scope, Methodology, and Data Reliability**

---

The Department of the Auditor General conducted this audit pursuant to 35. P.S. § 1091 which provides for a periodic independent assessment of the Humanity Gifts Registry (HGR).

The audit was not conducted, nor was it required to be conducted, in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. However, we did plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our finding and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our finding and conclusions based on our audit objective.

## **Objective**

---

Our audit objective was to determine whether receipts and disbursements are proper and in compliance with applicable laws and policies.

## **Scope**

---

Our audit focused on HGR's receipts and disbursements from July 1, 2020, through June 30, 2023, with follow-up procedures performed through the report date. HGR's executive committee and staff are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that HGR is in compliance with applicable laws, regulations, contracts, and administrative policies and procedures.

In conducting our audit, we obtained an understanding of HGR's internal controls, including any information systems controls, if applicable, that we considered to be significant within the context of our audit objective.

For those internal controls that we determined to be significant within the context of our audit objective, we also assessed the effectiveness of the design and implementation of those controls. Any deficiencies in internal controls that were identified during the conduct of our audit – and determined to be significant within the context of our audit objective – are included in this report.



**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

## **Methodology**

---

Items 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 populations.

To address our audit objective, we performed the following:

- Obtained and reviewed appropriate laws and policies, the prior audit report released December 2021 by the Department of the Auditor General, and program and related information on HGR's website.<sup>8</sup>
- Interviewed and corresponded with HGR staff and Executive Committee Officers as well as conducted a walkthrough to assess controls and gain an understanding of the procedures related to HGR's receipts and disbursements.
- For the fiscal years ended June 30, 2021, 2022, and 2023, obtained the following:
  - Financial reports summarizing receipts and disbursements and cash balances.
  - Reports listing HGR receipts and disbursements transactions (detailed account information) from its accounting system.
  - Cash receipt and disbursement transaction summaries of every deposit and check issued through the HGR checking and savings accounts with running balances.
- Performed general analytical procedures on all receipt and disbursement account balances.
- Performed analytical procedures on school charges (assessment for cadavers) that included comparing total receipts to the number of cadavers billed to the schools and the fee assessed to member schools during the audit period.
- Performed analytical procedures on salaries, employee-related taxes and benefits, and rent and recalculated amounts recorded in HGR records to ensure the accuracy of those disbursements. These procedures included obtaining evidence of pay and benefit rates authorized for all HGR employees and comparing rent payments recorded in HGR records to amounts due per the rental contract.

---

<sup>8</sup> <http://www.hgrpa.org/>.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

- We judgmentally selected 30 of the 399 school charges, totaling \$82,500, from the fiscal years ended June 30, 2021, 2022, and 2023, and reviewed source documents to test the propriety of the transactions to determine whether HGR complied with laws and policies.
- We selected 10 of the 482 transportation reimbursements, totaling \$6,950 from the fiscal years ended June 30, 2021, 2022, and 2023, and reviewed source documents to test the accuracy of the amount billed based on HGR established fees and the propriety of the transactions to ensure compliance with laws and policies. The 10 transportation reimbursement transactions were judgmentally selected for proportionate coverage throughout the audit period.
- We selected 25 of the 794 transportation disbursements, totaling \$50,774, from the fiscal years ended June 30, 2021, 2022, and 2023, and reviewed source documents to test the propriety and approval of the transactions to determine whether HGR complied with laws and policies. The 25 transactions were judgmentally selected to obtain coverage throughout the entire audit period and to ensure coverage of two vendors who received the largest amount of payments.
- Obtained bank confirmations for the bank account balances as of June 30, 2021, 2022, and 2023, and compared the amounts to HGR records.
- Reviewed bank account reconciliation procedures and the checking account reconciliation for the bank statement dates ending July 9, 2021, July 11, 2022, and July 11, 2023, to determine adequate procedures were in place and functioning.

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

**Appendix B**

**Distribution List**

This report was distributed to the following Commonwealth officials:

**The Honorable Joshua Shapiro**  
Governor

**Dr. Bill Frank**

Drexel University College of Medicine  
President  
Humanity Gifts Registry

**Dr. Julie Huss**

Philadelphia College of Osteopathic  
Medicine  
Executive Secretary  
Humanity Gifts Registry

**Dr. Frank Lee**

University of Pennsylvania Perelman School  
of Medicine  
Board Member  
Humanity Gifts Registry

**Dr. Ying-Ju Sung**

Geisinger Commonwealth School of  
Medicine (Scranton)  
Treasurer  
Humanity Gifts Registry

**Dr. Haviva Goldman**

Drexel University College of Medicine  
Board Member  
Humanity Gifts Registry

**Dr. John Kalmey**

Lake Erie College of Osteopathic Medicine  
Board Member  
Humanity Gifts Registry

**Dr. Yuan Gao**

Temple University (Dental)  
Board Member  
Humanity Gifts Registry

**Dr. Amy Amabile**

Temple University (Podiatry)  
Board Member  
Humanity Gifts Registry

**Dr. Steven Popoff**

Temple University (Medical)  
Board Member  
Humanity Gifts Registry

**Dr. Alex Macnow**

Sidney Kimmel Medical College at Thomas  
Jefferson University  
Board Member  
Humanity Gifts Registry

**Dr. Myra Laird**

University of Pennsylvania School of Dental  
Medicine  
Board Member  
Humanity Gifts Registry

**Dr. Tanner Bartholow**

University of Pittsburgh Medical School  
Board Member  
Humanity Gifts Registry

**Humanity Gifts Registry**  
**July 1, 2020 - June 30, 2023**

---

**Dr. Evan Goldman**

Penn State College of Medicine (Hershey)  
Board Member  
Humanity Gifts Registry

**Mr. Jacob Hammer**

Manager and Outreach Specialist  
Humanity Gifts Registry

**The Honorable Debra L. Bogen**

Secretary  
Pennsylvania Department of Health

**The Honorable Uri Monson**

Secretary of the Budget  
Office of the Budget

**Mr. William Canfield**

Director  
Bureau of Audits  
Office of Comptroller Operations

**Mr. Patrick Frownfelter**

Library Technician  
State Library of Pennsylvania

*This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:News@PaAuditor.gov).*