



# Legislative Budget and Finance Committee

A JOINT COMMITTEE OF THE PENNSYLVANIA GENERAL ASSEMBLY

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LEGISLATIVE  
BUDGET & FINANCE  
COMMITTEE

EST. 1959

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July 31, 2023

Dear Honorable Members of the General Assembly of Pennsylvania,

This Annual Report of the Legislative Budget and Finance Committee summarizes the eight reports and performance audits completed by the Committee in the 2022 calendar year and a list of the current projects before the Committee. The report contains a list of all reports, by calendar year, which the Committee has completed since 1981. The report also describes the duties and responsibilities of the Committee and provides information about the Committee's staff and operations.

The Committee welcomes questions and comments regarding its activities and this report.

Respectfully submitted,

Christopher R Latta | MBA  
Executive Director

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# SECTION I BACKGROUND



## Statutory Composition

The Legislative Budget and Finance Committee (LBFC) is a bipartisan, bicameral legislative service agency created by Act 1959-195, as amended, 46 P.S. §§70.1-70.6. The Committee has authority to perform “all duties and functions relating to the study of the revenues, expenditures and fiscal problems of the Commonwealth, its officers, boards, Committees, commissions, institutions and other State agencies.” The LBFC conducts studies and makes recommendations for the Pennsylvania General Assembly aimed at:

- The elimination of unnecessary expenditures.
- The preservation of economy in the government of the Commonwealth.
- The determination that state funds are being expended in accordance with legislative intent and law.
- Comparison of revenues and expenditures.

To carry out this mandate, the LBFC is authorized to conduct a wide range of research activities pertaining to the operation and performance of state government programs. The Committee is also charged to report its findings and recommendations “from time to time, to the members of the Legislature and . . . the standing Committees of the Senate and House of Representatives . . . ,” and the Governor and Auditor General. The LBFC’s enabling legislation specifies that agencies which are the subject of Committee examination be afforded an opportunity to comment on the LBFC’s report prior to its publication. If provided, such comments become part of the final report.

The primary purpose of the LBFC, therefore, is to assess the appropriateness (e.g., compliance with objectives and mandates of the General Assembly), efficiency, and effectiveness of state government programs and agencies.

### *Mission Statement:*

To provide members of the Pennsylvania General Assembly timely, accurate, and unbiased information, analysis, and performance evaluation to inform their policy decisions.

## SECTION II ROLES AND RESOURCES



### Committee Members

The LBFC consists of 12 members of the General Assembly—6 Senators and 6 Representatives. By law, the Committee is comprised equally of members from the majority and minority parties in each chamber of the General Assembly. The President Pro Tempore of the Senate, the Speaker of the House of Representatives and the Majority and Minority Leaders of each chamber are designated by law as members of the Committee. The President Pro Tempore of the Senate and the Speaker of the House of Representatives appoint three additional members of their respective chambers, at least two of whom are to be from the Minority party. The President Pro Tempore, the Speaker of the House of Representatives, and the Majority and Minority Leaders in both chambers may designate other members of their respective Chambers to serve as their designees on the Committee.

The Committee elects its own Chair, Vice Chair, Secretary, and Treasurer.

### 2022 Committee Officers



Chair  
Senator Robert Mensch



Vice-Chair  
Senator James Brewster



Secretary  
Representative Lynda Schlegel Culver



Treasurer  
Representative Scott Conklin

**2022 Senate Committee Members**



Cris Dush



Kristin Phillips-Hill



Christine Tartaglione



Arthur Haywood

**2022 House Committee Members**



Torren Ecker



Tim Twardzik

House Members  
Continued...

**2022 House Committee Members**



Danillo Burgos



Patty Kim

**Changes in Committee Membership in 2022**

Representative Patty Kim was appointed to the Legislative Budget and Finance Committee in February 2022. Representative Kim was elected in 2013 and serves the 103<sup>rd</sup> legislative district.

## Staff Resources

### Qualifications

At the end of 2022, the Legislative Budget and Finance Committee had a staff complement of thirteen. The staff includes individuals with the following degrees:

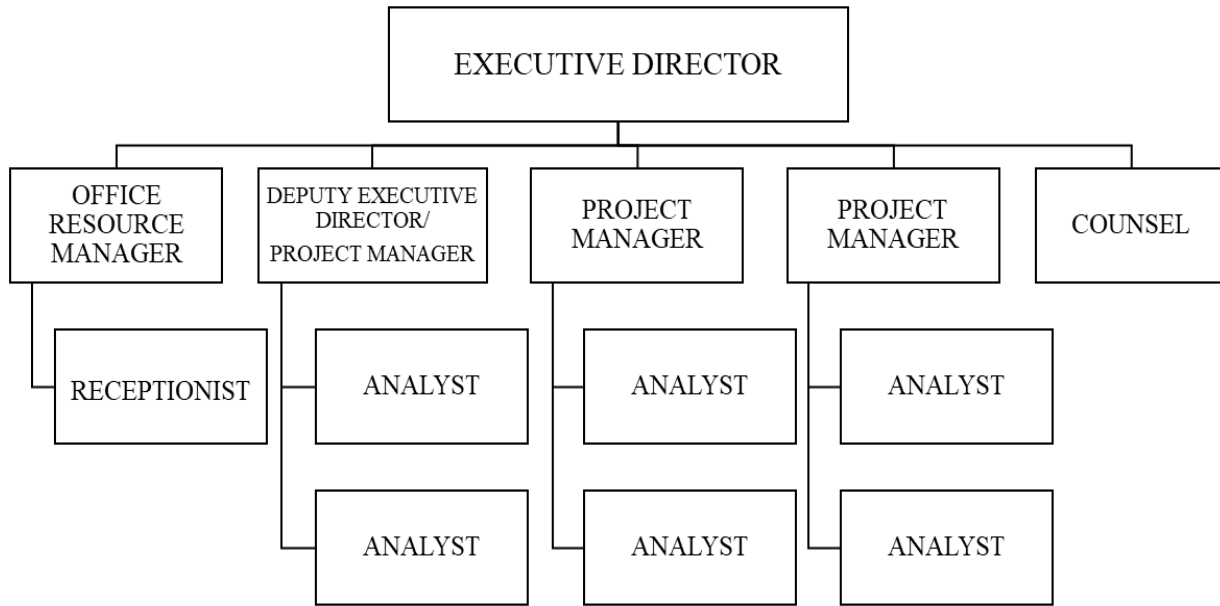
- Master of Business Administration, major in business.
- Three Masters of Public Administration, with majors in public administration, public budgeting and financial management, and public and non-profit management.
- Master of Public Health, major in community and behavioral health.
- Three Licensed Attorneys.
- Bachelor of Science, major in criminal justice.
- Three Bachelor of Arts, majors in policy and management studies, and political science.

### 2022 Staff Listing

<u>Name</u>	<u>Position</u>
Patricia Berger .....	Executive Director
Lauren Bordner .....	Office Resource Manager
Jason Brehouse .....	Project Manager
Stephen Fickes .....	Project Manager
Amy Hockenberry .....	Analyst II
Tomeka Jenrette .....	Receptionist
Rick Jones .....	Counsel
Christopher Latta .....	Deputy Executive Director/Project Manager
Rebanta Mukherjee .....	Analyst I
Shanika Mitchell-Saint Jean .....	Analyst II
Stevi Sprenkle .....	Analyst II
Matthew Thomas.....	Analyst I
Anne Witkonis .....	Analyst III

The LBFC's office and staff are in the Finance Building within the Harrisburg Capitol Complex. LBFC's organizational structure is shown on the following page.

## Legislative Budget and Finance Committee Organization Chart



### Expenditures

The Committee spent \$1,854,273.40 from January 1, 2022 – December 31, 2022.

### LBFC News

Links to one-page summaries of released reports as well as the full reports can be found by subject matter and year of release on the LBFC website (<http://lbfc.legis.state.pa.us>). The website also lists current LBFC members and staff as well as recent information on Committee and staff activities, including links to videos of Committee meetings.

- LBFC has been awarded an NLPES Impact Award in 2016, 2017, 2018, 2019, 2020, 2021, and 2022.



For the seventh straight year the National Legislative Performance Evaluation Society (NLPES) awarded the Legislative Budget and Finance Committee with a Certificate of Impact. The Certificate of Impact is presented to legislative offices that produce evaluations or audit reports that resulted in documented public policy changes, program improvements, dollar savings or other public impacts.



## Report Development

Overview of Key Steps in the LBFC Performance Audit Process					
Audit Adoption	Administrative & Planning	Preliminary Survey	Fieldwork	Report Referencing & Internal Quality Review	Report Production, Release, & Post-release
<ul style="list-style-type: none"> <li>• Audit or study project is initiated by statute, resolution, or proposal by LBFC member or other member of the General Assembly, i.e., a discretionary project.</li> <li>• Audit or study project is formally adopted by the LBFC officers and/or the full Committee.</li> <li>• Audit or study is assigned to LBFC staff and is incorporated into staff project schedule.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop audit scope and objectives.</li> <li>• Develop preliminary survey work plans.</li> <li>• Develop preliminary audit survey questionnaire.</li> </ul>	<ul style="list-style-type: none"> <li>• Send engagement letter to agency.</li> <li>• Send engagement letter to standing Committees with subject matter jurisdiction.</li> <li>• Meet with prime sponsor of resolution or discretionary project.</li> <li>• Establish agency reference file.</li> <li>• Conduct entrance conference.</li> <li>• Develop preliminary survey work plan (if required).</li> <li>• Conduct initial interviews with agency staff, stakeholders, etc.</li> <li>• Obtain audit or study perspectives (agency and others).</li> <li>• Assess availability of data.</li> <li>• Develop non-findings sections.</li> <li>• Conduct mission analysis (not necessary for a project with defined objectives).</li> </ul>	<ul style="list-style-type: none"> <li>• Audit or study objective refined, if necessary, and fieldwork plans developed.</li> <li>• Focused audit or study activities conducted at central office and field locations.</li> <li>• Data collection, analysis, and verification is carried out in all finding areas.</li> <li>• Develop summary work papers.</li> <li>• Develop draft findings.</li> </ul>	<ul style="list-style-type: none"> <li>• Final referenced copy of draft report prepared and reviewed by audit team.</li> <li>• Draft report reviewed by Executive Director and/or a project manager not previously involved in the audit for internal quality control review.</li> <li>• Audit team makes necessary report adjustments.</li> <li>• Conduct exit conference with agency, if requested.</li> </ul>	<ul style="list-style-type: none"> <li>• Confidential draft report sent to agency for their review.</li> <li>• Agency response received and final report printed.</li> <li>• Prepare oral presentation and press release.</li> <li>• Committee meeting held. Discuss, release, and distribute report.</li> <li>• Audit files archived.</li> </ul>

## Statutory Charges

Under Act 1959-195, as amended by Act 1961-645, the Legislative Budget and Finance Committee (LBFC) is empowered “to perform all duties and functions relating to the study of the revenues, expenditures, and fiscal problems of the Commonwealth, its officers, boards, Committees, commissions, institutions and other State agencies.” This includes, among others, the power to review Commonwealth revenues and expenditures to identify unnecessary expenditures, to promote economy in state government, and to ensure that state funds are expended as intended by law. If funds are found to be used for purposes unintended by law or if it is found that any other statutory restrictions or provisions are being violated, the LBFC is to report to the General Assembly, the Governor, and the Auditor General.

Otherwise, the Committee is charged to report “from time to time, to the members of the Legislature and . . . the standing Committees of the Senate and House of Representatives with respect to any of its findings or recommendations . . . .”

In addition to the general authority under its enabling statute, the LBFC has been granted authority under the following legislative actions:

**Performance Audit of the Pennsylvania Fish and Boat Commission:** Act 2004-159 requires the LBFC to conduct a performance audit of the Pennsylvania Fish and Boat Commission every three years. Due 7/22.

**Pennsylvania Game Commission:** Act 1986-93, 34 Pa.C.S.A. §522(b), as amended by Act 1998-166, requires the LBFC to conduct a performance audit to examine the PGC’s compliance with its strategic plan every three years. Due 2/24.

**The Adequacy of Fees Charged in Pennsylvania’s Instant Check System for Firearms Purchases:** Act 1995/1-17, enacted during the First Special Session on Crime, amended the Uniform Firearms Act to require that the Pennsylvania State Police establish a system for conducting instant background checks on prospective firearms purchasers. The act also established a \$2 instant background check fee and a \$3 surcharge on each firearms sale. The act’s provisions require the LBFC to assess the adequacy of the fees charged by the PA State Police for their Instant Records Check System every five years. Due 10/25.

**Local Option Small Games of Chance Act:** Act 2013-90 requires an annual report analyzing the impact of tavern gaming on the State Lottery. Due 3/22.

**Distressed School Districts:** Act 2007-45 and Act 2010-123, requires the LBFC to annually submit a report to the Appropriations and Education Committees of the Senate and the House summarizing the financial and academic status of a third-class distressed school district and including an audit of its accounts for the immediately preceding school year.

## SECTION III REPORTS



### Summaries of LBFC Reports Completed in 2022

The LBFC is charged with conducting informational and evaluative studies and performance audits as directed by the Committee and as mandated by the General Assembly. Further, the Committee is charged to:

... make reports, from time to time, to the members of the Legislature and, upon request, to the standing Committees of the Senate and House of Representatives with respect to any of its findings and recommendations...

Eight reports were completed and released in 2022. Summaries of these reports are located on the following pages. Copies of reports can be obtained by contacting our office via:

Email: [lbfcinfo@palbfc.us](mailto:lbfcinfo@palbfc.us)

Telephone: 717-783-1600 or 717-787-5487 (fax)

Website: <http://lbfc.legis.state.pa.us>

Report Released: April 2022

### The Impact of Tavern Gaming on the Pennsylvania State Lottery for CY 2021

#### Background:

Act 2013-90, an amendment to the Local Option Small Games of Chance Act, requires the Legislative Budget and Finance Committee (LBFC) to conduct an annual study of the impact of tavern gaming on the State Lottery. Under the act, the Governor may request the General Assembly appropriate money from the General Fund to the State Lottery Fund up to the amount identified in the study. This is the seventh report completed under this mandate.

#### Summary of Findings:

In 2021, tavern games generated \$1.27 million in state and host municipality tax revenue. This is far below the initial Governor's Office estimate of \$93.6 million annually. From 2017 through 2021, there have been only \$6.58 million in total tavern gaming tax revenues.

Tavern gaming has not had a material impact on the State Lottery. The \$1.27 million in tavern gaming revenue collected by the Commonwealth in 2021 represents about \$1.95 million in patron losses as compared

to about \$1.86 billion in losses for persons participating in Lottery games, including iLottery play.

Tavern gaming losses are one-tenth of one percent (0.10 percent) of the losses incurred in Lottery games, and tavern tax revenues are 0.07 percent of Lottery revenues. Because of this, we conclude tavern gaming did not have a material impact on State Lottery sales in 2021.

## A Study in Response to Act 2020-93: A Review of Emergency Medical Service Operating Fund

### Background:

Act 2020-93 directed the Legislative Budget and Finance Committee to review court records to ensure that revenues for the Emergency Medical Services Operating Fund (EMSOF or the Fund) are being properly collected and deposited.

### Summary of Findings:

- ❖ EMSOF was originally established by Act 1985-45, which was repealed and replaced by Act 2009-37, the Emergency Medical Services System Act
- ❖ A \$20 cost is imposed on all traffic violations, excluding parking violations, and is to be forwarded to the State Treasurer for deposit into the EMSOF. Additionally, any defendant who is offered Accelerated Rehabilitative Disposition after being charged with driving under the influence (ARD DUI) is subject to pay a cost of \$50, also to be deposited into the EMSOF.
- ❖ The traffic violation and ARD DUI costs that fund the EMSOF were increased by Act 2020-93. Costs were raised from \$10 to \$20 and from \$25 to \$50, respectively, effective February 26, 2021.
- ❖ Revenues that fund the EMSOF are considered costs and are collected at magisterial district judge and county court levels and then forwarded to the Department of Revenue (DOR) for deposit into the Treasury.
- ❖ Other funds are also designated to the EMSOF, such as interest on investments from the fund and disciplinary fines on emergency medical personnel.

### Assessment and Collection of EMSOF Costs

- ❖ In general, we found that EMSOF costs are being properly assessed on traffic violations, on average 98.8 percent of the time over the five fiscal years (FYs 2016 – 20) reviewed for this study.
- ❖ We found that EMSOF cost on traffic violations may not be assessed because a judge has the discretion to waive the cost.
- ❖ DUI ARDs are being assessed, on average, 89.2 percent of the time. In FY 2020-21, over half of Pennsylvania's counties assessed the EMSOF cost in fewer than 90 percent of ARD DUIs.
- ❖ We contacted the counties with lower ARD DUI assessment rates. They most frequently cited judicial discretion and clerical error as the reason for the lower rates.
- ❖ Overall, EMSOF collections have been declining. In FY 2016-17, \$11.3 million was deposited into the fund, whereas in FY 2020-21, \$8.9 million was deposited. This may be due, in part, to the COVID-19 pandemic which resulted in fewer vehicles on the road and, therefore, fewer citations being issued.

- ❖ EMSOF collections can be adjusted for a variety of reasons, including death of a defendant. Many adjustments are made because of a change in venue, for example, a case is moved from the magisterial district judge level to the Court of Common Pleas. In these cases, the cost is shifted, rather than left uncollected.
- ❖ EMSOF cost collections are not always collected in full. Individuals may enter payment arrangements to pay their fines and costs over time.
- ❖ We found the revenues reported by the DOR and the amounts deposited into the EMSOF as reported by Treasury, matched exactly in four of the five fiscal years reviewed. Due to a change in computer systems, the Treasury was unable to provide data for FY 2016-17.

### **Recommendation**

- ❖ We recommend that AOPC continue its efforts to ensure that judges and court staff are given training on the applicable costs and purposes of the costs associated with traffic violations and ARD DUIs are directed to the EMSOF. This can be accomplished through AOPC's quarterly bulletins to counties and through its continued cooperation with the Pennsylvania State Association of Prothonotaries and Clerks of Courts.

## A Report on Pennsylvania CARE Act Impact on Patient Outcomes

### Background:

Act 2016-20, known as the Caregiver, Advise, Record, and Enable Act (PA CARE Act), directed the Legislative Budget and Finance Committee (LBFC) to conduct a study and issue a report that focuses on the impact of the designation of lay (family) caregiver on certain patient outcomes during CYs 2018, 2019, and 2020. The PA CARE Act formalized the process of designating a family caregiver by requiring Pennsylvania hospitals to provide inpatients with an opportunity to designate a family caregiver to ensure a safe and effective transition to the inpatient's home care environment. This type of legislation encourages the inclusion of family caregivers in the hospitalization/discharge process and is reflective of the recognition of policy makers and state legislators of the role family caregivers perform in providing medical care for individuals at home after being discharged.

### Summary of Findings:

- ❖ **Pennsylvania is among 41 states and three territories that enacted a version of the AARP model CARE Act legislation.** The nomenclature and specific provisions may vary amongst the states, but legislation of this type generally requires hospitals to do the following:
  - ADVISE individuals of their opportunity to identify a caregiver.
  - RECORD the caregiver's name and contact information.
  - ENABLE caregivers by providing adequate discharge notice, consulting about discharge plans, and instruction about home medical tasks.
- ❖ **AARP assembled a research team that looked at how hospitals responded to the enactment of the CARE Act in their respective states (11 states to date, although Pennsylvania not one of the states), what changes had been made in practice, and the impact of those changes.** The research team's findings (grouped into 10 major themes) indicated the CARE Act is helping hospitals identify family caregivers and prepare them to provide successful post-discharge care in the patient's home to avoid complications that may result in preventable hospital readmissions.
- ❖ **A metaanalysis (2017) reflecting the work of a partnership between the University of Pittsburgh Health Policy Institute and the University Center for Social and Urban Research concluded that for older adult's discharge planning interventions were associated with 25 percent fewer hospital or skilled nursing facility readmissions at 90-days.** This metaanalysis notes the potential effect of incorporating informal caregivers into discharge planning could be significant given potentially preventable 30-day readmissions have been estimated to cost \$12 billion annually in Medicare spending alone.
- ❖ **An internal multisite case study (limited to a lone Pennsylvania health system - UPMC) was designed to explore early**

**implementation of the PA CARE Act and reviewed (from July to December 2017) three UPMC hospitals of different sizes and populations.**

This study concluded UPMC had implemented the necessary changes to comply with the PA CARE Act and determined that its existing educational process was adequate, and it only needed to modify its existing documentation procedures. It was also noted that previous studies have generally found that the integration of family caregivers into the discharge process yielded positive individual and system level outcomes, while decreasing the odds of post-discharge adverse events.

**reducing hospital readmissions.**

Prior to the act, many hospitals already had a process in place to designate a caregiver, however, now all respondents have such a process. For some, the act formalized the process. Most of the respondents did not indicate that a designated caregiver has resulted in positive changes, and none of them have determined if the process has resulted in a decrease in readmissions.

- ❖ **The “*Caring for Family: Perceptions of CARE Act Compliance and Implementation*” study examined early compliance and implementation of the PA CARE Act as self-reported by a small sample of Pennsylvania hospitals (based on the results of a 2017 online survey) and determined most Pennsylvania hospitals had made changes and continued to work towards operationalizing the required components of the PA CARE Act.** The study reported research that revealed the systematic inclusion of family caregivers in the hospital process correlate with reduced rates of re-hospitalization of patients.
  
- ❖ **We surveyed Pennsylvania general acute care hospitals to assess the impact of the PA CARE Act and received 30 responses and found that while they complied with the requirements of the act, they did not have data available to measure the effectiveness of the act on**

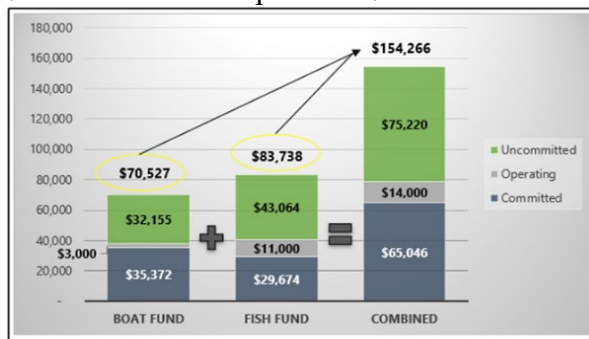
## A Performance Audit of the PA Fish and Boat Commission

### Background:

Act 2004-59 requires the Legislative Budget and Finance Committee (LBFC) to conduct reviews of the Pennsylvania Fish and Boat Commission (PFBC) every three years. This report covers the period July 1, 2019, through June 30, 2021, with some areas extended through 2022. This report is our sixth review under this mandate.

### Summary of Findings:

- ❖ **Reserve Fund Balances grew 41.1 percent since our last review.** The PFBC sustains agency operations through the Fish Fund and the Boat Fund. As of June 30, 2021, these two special funds had a combined total reserve of \$154.3 million compared to \$109.3 million in



our last audit (released 2019). The PFBC indicated that it intends to spend down the reserve fund balance in each fund, and it plans to keep reserve fund balances at 70 percent of the prior year’s revenue level.

- ❖ **Revenue increases in the reserve fund balances were driven by unprecedented growth from license sales (Fish Fund) and boat registrations (Boat Fund).** Licenses and fee revenue for each fund increased substantially over the three-year period, with the Fish Fund growing by 19.2 percent and the Boat Fund increasing by 25.7 percent, respectively. We attributed this occurrence to the unforeseen consequence of the COVID-19 pandemic, which saw an increased interest in outdoor activities, and specifically angling and boating opportunities. The PFBC concurred with this assessment.

- ❖ **Total expenditures over the three-year period, increased 1.9 percent from the Fish Fund and 25.7 percent from the Boat Fund, respectively.** This latter increase being driven by significant increases in personnel expenses and grant spending within the Boat Fund, which was related to a new cost shift differential over how agency expenses are assigned to the Fish Fund or the Boat Fund.
- ❖ **New bureau cost splits increase expenses for the Boat Fund.** Since 1994 the PFBC has used a “cost split” to assign costs between the funds. Previously, we have encouraged the PFBC to revise these splits to ensure it reflects actual time/effort for the agency. The PFBC has since established new cost splits which shifts more cost to the Boat Fund for the Bureau of Law Enforcement and the Executive Office (increasing from 40 percent to 50 percent). For the Bureau of Law Enforcement, this shift is consistent with the increased fines and penalties that the PFBC saw over the past three years. Additionally, with the reorganization of the Bureau of Boating and Outreach into the Bureau of Boating, 100 percent of the funding for bureau operations has shifted to the Boat Fund.
- ❖ **Should the Fish and Boat Funds be combined?** Splitting costs between two special funds can be an overly bureaucratic process, which adds unnecessary costs to the PFBC. However, this complicated coding allows for greater accountability to specific stakeholders.



We see value in combining the funds into one special fund and believe additional analysis is warranted toward this objective. Unfortunately, this analysis was outside the scope of the present study. *We recommend further cost/benefit analysis should be completed in this area, including determining acceptance among PFBC stakeholder groups.*

❖ **Hatchery physical plant operations need improvement.**

The PFBC operates 13 state hatcheries. The PFBC has 242 projects planned, 152 of which are production-related improvements. Total investment for these projects is estimated to be \$78.9 million. From an economic and environmental perspective, hatchery improvements are a wise investment for the PFBC and the commonwealth. Significantly, the upgrades will allow the PFBC to better meet environmental standards for effluent discharge and will also be an economic driver for many rural areas of the commonwealth. *We recommend these planned improvements be expedited.*

❖ **COVID-19 impact to PFBC operations.**

From a service delivery perspective, we found the PFBC quickly pivoted to meet its mission, moving personnel, and realigning other activities and programs. From an organizational impact, we reviewed the PFBC's telework policy and COVID-19 vaccination incentives, offered through the Governor's Office of Administration. We found the telework policy to be well constructed, and approximately 38 percent of the staff continue in a telework environment. We found the vaccination initiatives to be unsuccessful at the PFBC, as the number of employees who applied to participate decreased between the two offered incentives. We estimate the direct cost to the PFBC to be between \$215,000 and \$327,000. *We recommend audits be completed to ensure compliance with the incentive requirements.*

## A Report on the Limitations on Liability Under Pennsylvania's Sovereign and Governmental Immunity Laws

### Background:

The Senate of Pennsylvania adopted Senate Resolution 2021-146 directing the Legislative Budget and Finance Committee (LBFC) to conduct a study and prepare a report concerning the limitations on Commonwealth and local government liability established in Act 1978-152 and Act 1978-330, respectively.

### Summary of Findings:

❖ **Although the damage caps have not been changed since 1978, the current \$250,000 (\$1,000,000 aggregate) liability cap sufficiently provides relief for over 99 percent of claims against the Commonwealth.** We reviewed data for over 360,000 claims made against the Commonwealth from 1970 through 2021. Of those, 69.3 percent resulted in no payment to the claimant. Only 0.27 percent (981 claims) resulted in a payment greater than or equal to \$200,000.

For the most recent 10-year period (2010 through 2020), only 0.2 percent of all claims resulted in a payment greater than or equal to \$200,000.

❖ **Although the Commonwealth damage caps are sufficient for 99 percent of claims, the existing General Fund Restricted Receipt Appropriations may not be adequate for the future, regardless of any change to the existing liability cap.** Under its self-insurance program, arguably the Commonwealth does not appropriate enough funds within the current account (\$9.5 million between auto, employee, and general tort). All additional costs are covered by individual agencies.

❖ **The current \$500,000 liability cap is sufficient for over 99 percent of claims**

**against local government entities we reviewed.** The local government entity data we reviewed indicates less than one percent of all claims resulted in payouts from \$250,000 to the cap of \$500,000.

❖ **For plaintiffs who have been catastrophically injured by governmental entities subject to the caps, the caps are inadequate and have devastating health and financial consequences.** For example, Ms. Hayley Freilich was hit by a SEPTA bus, running over her left foot, crushing and de-gloving it. Based on the facts of the case, all parties agreed the injury resulted in \$7 million in damages. Ms. Freilich received only \$250,000 because of the caps.

❖ **The damage caps set in 1978 (\$250,000, \$500,000, and \$1,000,000) would equal \$1,046,000, \$2,092,000, and \$4,185,000 respectively in 2022.** Put another way, it would cost roughly \$1.04 million in 2022 to purchase the same goods and services bought in 1978 for \$250,000.

❖ **North Dakota, Maryland, and Colorado have recently enacted varied approaches to their sovereign immunity laws and damage caps.** These include occurrence caps, damage caps adjusted

for inflation, and other annual provisions.

❖ **The City of New York produces a web-based annual claims report used to identify areas with high claims costs and manage risk.** Pennsylvania does not have a reporting requirement for local government entities.

❖ **Our Report contains seven recommendations:**

1. The General Assembly should consider:
  - Developing new liability caps for economic damages to cover catastrophic claims. The caps should reflect the same purchasing power as the 1978 caps in today's dollars and should be adjusted for inflation going forward.
  - Maintaining the current caps for non-catastrophic claims.
  - Increasing the medical expenses threshold for non-economic damages by the same percentage increase as the increases for economic damages in catastrophic claims.
  - Reviewing other states' most recent changes to their sovereign immunity statutes and damage caps structures.
  - Requiring local government entities to report their insurance carrier for property and liability (insurance) coverage. We suggest using DCED's municipal statistics database, which currently captures statistics through a required e-filing form.

2. If the General Assembly raises the Commonwealth's liability cap, they should consult with the Department of General Services' Bureau of Finance and Risk Management to determine the appropriate General Fund Restricted Receipt Appropriation level for the applicable scenario to best protect Commonwealth agencies/entities.
3. The General Assembly should direct appropriate resources to the Department of Community and Economic Development (DCED) to establish and maintain a statewide reporting system for claims made against local governments.

## A Study Pursuant to Senate Resolution 96: 911 Communication Services

### Background:

Senate Resolution (SR) 96, adopted by the Pennsylvania Senate on May 11, 2021, directed the Legislative Budget and Finance Committee (LBFC) to conduct a study of 911 communication services in the commonwealth. SR96 tasked the LBFC to examine the administrative, operational, and financial performance of the 911 system at both the state and county levels, and to make recommendations on the reauthorization of the 911 communication service provisions under 35 Pa.C.S. Ch. 53. We reviewed county and state data for the period 2016 through 2020.

### Summary of Findings:

- ❖ **911 is a county responsibility, with significant guidance, funding, and oversight through the PA Emergency Services Management Agency (PEMA).** This interplay was strengthened through Act 12 of 2015, which increased PEMA’s responsibility and implemented a uniform \$1.65 surcharge on all wireline, postpaid wireless, and Voice over Internet Protocol (VoIP) services. This funding serves as the mainstay for both the counties and PEMA in supporting 911 services.
- ❖ **On average \$317 million in surcharge revenue was generated each year between 2016 and 2020.** Pennsylvania’s 911 funding is generally consistent year to year. Of the amount collected, 83% goes to the county 911 offices through a complex distribution formula. Another 15% is used for “interconnectivity” of 911 systems. The final 2% is used by PEMA to pay its administrative expenses.
- ❖ **Next Generation 911 (NG911) is underway.** The 911 surcharge is funding the creation of the next evolution of 911 services known as NG911. This enhanced service will improve connectivity and geo-locating capabilities. NG911 is based on a statewide secure communication network, known as the Emergency Services Internet-Protocol Network (ESInet). Network development began 2021, and the first phase of NG911 implementation is scheduled to be completed in 2023. Although we found there is no universal method to achieve NG911 capable systems, we assessed the progress of Pennsylvania’s NG911 project to be similar to that of other initiatives across the country.
- ❖ **Some PSAP call volume is decreasing.** 911 call volume across the state decreased by 15 percent, including declines in wireline and wireless calls by 34% and 9%, respectively. While counterbalanced by increases to text-to-911 and VoIP calls, it is likely that the largest increase in workload came from alarm and other notification systems, which currently can bypass the traditional 911 phone system.
- ❖ **County PSAP expenses are increasing, and some counties would like the state’s 911 Fund to cover more eligible expenses.** Counties’ total expenses grew by 22 percent over the observation period. The 911 Fund covered the majority of expenditures for all but two counties, and overall Fund-reimbursable spending increased by 18 percent. Spending in

areas not covered by the Fund was mixed for the period. Although some counties expressed that they would like to see more expenses qualify for Fund reimbursement, we concur with PEMA's assessment that areas not fully covered (e.g., radio equipment, facilities) should remain that way to keep Pennsylvania eligible for federal 911 grant funding. Personnel and operating expenses accounted for nearly 90 percent of all spending by the counties. While personnel spending is the main driver in many counties, operating expenses increased by 66% over the period, primarily because of the need to update equipment after the findings of the 2016 PSAP Inventory Report, which was required by Act 12.

- ❖ **Opportunities and challenges are present to the future of 911 and our report presents 17 recommendations to the General Assembly, PEMA, the 911 Advisory Board, and the county PSAPs.** While program expenses have increased each year, funding has remained constant. One potential cause is the lack of growth in VoIP revenue over time. The rapid growth of IP-based technology and “Internet of Things” (IoT) devices has made it difficult for the 911 industry to properly define the category of VoIP services. The funding gap is perhaps exacerbated by another issue: adoption of a new funding formula, which would better address population served and not prior spending. In a related issue, a challenge of the NG911 transition has been determining the demarcation – or splitting – of costs between originating service providers and 911 entities. The Federal Communications Commission is considering a

rulemaking on this issue, but further action may be necessary. Elsewhere, regionalization and consolidation in a new NG911 environment will need to be evaluated. Improved data metrics are needed for this endeavor, which are currently lacking. Finally, staffing is one of the most complicated issues facing the 911 system, which may be temporarily exacerbated with NG911. However, the transition also presents the opportunity for PSAPs to leverage technology to overcome staffing deficiencies.

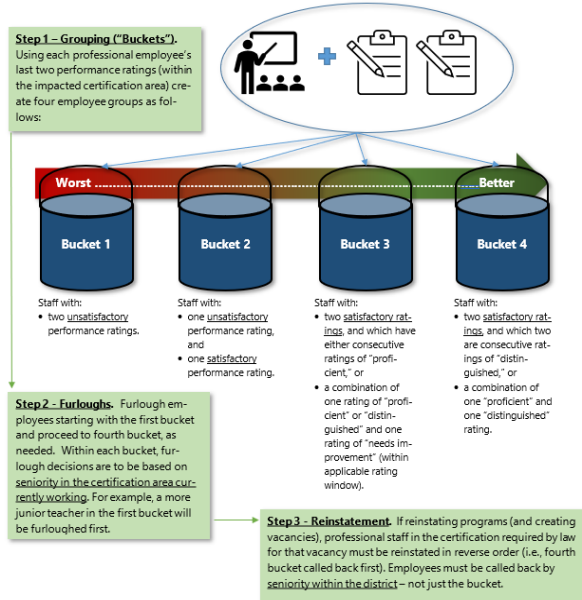
## A Study Pursuant to Act 55 of 2017: School District Furlough Procedures

### Background:

Act 55 of 2017 (Act) required the Legislative Budget and Finance Committee (LBFC) to conduct a study following the 2021-2022 school year of the effectiveness of newly added provision to the Public School Code (Code) pertaining to school district furloughs.

### Summary of Findings:

- ❖ **The term “suspension” is used in the Act but refers to the process of furloughing professional staff.** A key amendment to the Code was to include “economic reasons” as a basis for “suspending” professional staff. Although the term suspension is used, the language of the Act refers to the process of furloughing or laying off teachers/administrators when a school district can no longer support paying the staff. Our report focus is solely on these operational-based furloughs, not suspensions for disciplinary reasons. Throughout the report, we use the term “furlough” instead of suspension.
- ❖ **The Act included “economic reasons” as a reason for furloughing professional staff.** Prior to the Act, there were four primary means to furlough professional staff. These reasons included conditions such as pupil enrollment decreases, mergers, program curtailment, or new districts through reorganization. The Act added a fifth basis – “economic reasons,” but pursuing this option also requires that the board take a series of additional steps, including voting on a resolution of intent.
- ❖ **Data limitations created obstacles in completing the study.** The timeframe under review was November 6, 2017, through June 30, 2022. The Act calls for a study of the “effectiveness” of the provisions of the Act, and the extent to which the provisions are used “effectively” to increase “efficiency,” if data is available. We consulted with legal experts at the Department of Education (PDE), the School Boards Association (PSBA), and the State Education Association (PSEA) to gather information on district furloughs. None of these organizations had information on district furloughs.
- ❖ **Furloughs have occurred but are relatively uncommon.** All the stakeholders we interviewed indicated that furloughs are an uncommon occurrence. We learned that while school boards may anticipate furloughs, in the end, alternative actions are ultimately pursued to prevent furloughs, especially involving professional staff.
- ❖ **If furloughing professional staff, Act 55 required a new process which includes certain performance metrics to be considered.** The process is complex, but it involves basing the decision beyond seniority and include how staff were rated on their performance ratings (known as Act 82/Act 13 ratings). A similar process is used if staff are reinstated – or recalled to the district.



(4) Act 13 of 2020 revised the rating system for professional staff; (5) COVID-19 has impacted school operations, the effects of which are still being evaluated.

❖ **We surveyed all Pennsylvania school districts about furloughs.** Because data was not available, with the assistance of PDE, we surveyed all 500 school district superintendents about professional staff furloughs. Approximately 300 replied, but only 42 indicated they had furloughed staff. Most (49.2%) indicated a reduction in pupil enrollment as the basis. Only 14 indicated “economic reasons.” We surveyed a random selection of the 42 respondents; however, we received too few responses to make meaningful conclusions.

❖ **Final conclusions.** We are unable to conclude whether the addition of Act 55’s provisions have been efficient or effective pursuant to the statutory duty placed upon us. There are five interconnected reasons that brought us to this conclusion: (1) Furlough data is not tracked; (2) lack of tracking data is not a significant issue because few furloughs have occurred; (3) more focus is rightly on teacher recruitment, not furloughs;

Report Released: December 2022

## Report on the Establishment of the Northern Pennsylvania Regional College Pursuant to Act 2014-126 and Act 2016-86

### Background:

Act 2016-86, as amended by Act 2022-55, provides for the establishment, operation, administration, and funding of a rural regional college, now the Northern Pennsylvania Regional College (NPRC), in a multicounty area that is underserved by comprehensive community college education and workforce development and directs the Legislative Budget and Finance Committee (LBFC) to review the success of the college in satisfying the goals set forth in the plan approved by the Secretary of Education. The LBFC was required to submit an interim report to the General Assembly by June 30, 2018, and the final report by December 31, 2022. The interim report was released in June 2018. This is the final report under the act and reports on academic year 2017 through fall 2021.

### Summary of Findings:

- ❖ **The NPRC became independent in spring 2020 limiting our ability to evaluate the success of satisfying its goals.** The NPRC was originally affiliated with Gannon University but became independent in spring 2020. Due to this relatively brief period to review NPRC as an independent institution, and that period includes the initial COVID-19 lockdowns, we could not assess actual success in meeting the overall goals of its plan but report on the progress of the college in key areas since academic year 2017.
- ❖ **From fall 2017 through fall 2021, 889 students attended NPRC/Gannon and NPRC.** In academic year 2020-21, the majority of academic students were under 29 years of age and were also first-generation college students. Almost all students are from the nine-county area (Cameron, Crawford, Elk, Erie, Forest, McKean, Potter, Venango, and Warren Counties) the college was established to serve.
- ❖ **NPRC offers courses at numerous locations in the nine-county area.** NPRC has partnered with regional educational facilities and invested in live, interactive video technology to give students a classroom experience without requiring them to leave their communities or contend with long commutes. Due to the COVID-19 lockdowns in the spring 2020 term, all courses were temporarily remote, with some location-based courses resuming in fall 2021. The flexibility of these options contributes to NPRC's goals of accessibility to all populations and innovative delivery.
- ❖ **During the period we reviewed, 8 students graduated from NPRC/Gannon and 21 from NPRC.** According to NPRC graduate survey responses from the 21 graduates from NPRC, several are furthering their academic goals with five pursuing nursing degrees at the University of Pittsburgh – Titusville, and one pursuing a four-year degree at another institution. Students have also earned various certifications at NPRC. The majority of graduates responding to a follow-up survey from NPRC indicated that



the college met their academic and employment development needs.

- ❖ **Thirty-four employers have used NPRC workforce development (WFD) courses.** Since 2018, when WFD courses were initiated, 75 company-sponsored enrollees and 283 self-paid enrollees have participated in these WFD courses. In addition, 266 enrollees have participated in customized WFD courses which are developed for a specific employer and only that employer's employees may be enrolled. The employers we spoke with expressed satisfaction with the courses for their accessible locations, content, and cost.
- ❖ **NPRC continues to work towards accreditation.** NPRC's submitted its pre-candidacy application in September 2019 and was granted eligibility to develop an accreditation readiness report (ARR). The ARR outlines the alignment of NPRC's policies and processes to standards of common accrediting bodies.
- ❖ **The NPRC has four Articulation Agreements with the Commonwealth University of Pennsylvania (CU) (the integrated universities of Bloomsburg, Lock Haven, and Mansfield) and one with the University of Pittsburgh-Titusville (Pitt-Titusville).** The arrangement between NPRC and CU provides for the transferability of certain NPRC credits to CU universities and guarantees transfer opportunities for NPRC associate degrees into four CU undergraduate curricula with no credit loss for qualifying students. The articulation arrangement with Pitt-Titusville allows nursing students to complete general education foundational courses at NPRC that are

designed to meet Pitt-Titusville's pre-requisites.

- ❖ **NPRC has dual enrollment agreements with seven school districts.** These allow a high school student to take courses at both the high school and college levels at the same time. NPRC has had fewer dual enrollment students in recent academic terms. This may be related to concerns about the transferability of credits as NPRC is not yet accredited.
- ❖ **Recommendation.** We recommend the General Assembly consider directing the Legislative Budget and Finance Committee to conduct a study of NPRC in five years to determine whether the college has met its plan goals and become an accredited college. We believe another review may be useful to the General Assembly.

SECTION IV  
2022 PROJECTS READY FOR RELEASE, IN PROCESS,  
OR ASSIGNED



**SR 53 of 2021** – Directs the LBFC to conduct a study and issue a report, by 12 months from the date of the adoption of this resolution, on the Pennsylvania Department of Transportation's highway maintenance funding. In process.

**HR 149 of 2021** – Directs the LBFC to study the costs and methods for permit holders to comply with the proposed revisions to General Permit PAG-07, General Permit PAG-08 and General Permit PAG-09 called for under Pennsylvania's Phase 3 Chesapeake Bay Watershed Implementation Plan. In process.

**SECTION V**  
**REPORTS COMPLETED SINCE 1981**  
(Sunset & Non-Sunset)



**List of Reports (Sunset and Non-Sunset) Completed by the Legislative Budget and Finance Committee Since January 1981**

**1981**

1. 1980 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly 1/81
2. Funds of the Commonwealth Fifth Edition 3/81
3. Legislative Budget and Finance Committee Statistical Digest 3/81
4. A Legislator's Guide to Capital Construction Projects Second Edition 5/81
5. Pennsylvania Department of Public Welfare's Long Term Care Medicaid Reimbursement System, Report on the 5/81
6. Operator Licensing Process, Bureau of Motor Vehicles and Licensing, Pennsylvania Department of Transportation, Report on the 6/81
7. Nuclear Power Plants, Survey of Pennsylvania State Agencies Regarding Activities Intended to Protect Persons and Property from Dangers Associated With 8/81
8. A Report on the Pennsylvania Department of Transportation's Allocation of State Highway Maintenance Monies Under Act 68 of 1980 12/81
9. MAMIS and the Timeliness of Medical Assistance Payments to Service Providers 12/81

**1982**

10. 1981 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/82
11. Electric Light Usage in State Office Buildings - 1/82
12. Special Supplemental Food Program for Women, Infants and Children (WIC), A Report on Significant Aspects of Pennsylvania's Administration of the - 1/82
13. Legislative Budget and Finance Committee Statistical Digest - 3/82

14. Pennsylvania Department of Transportation Performance Audit, Planning Guide for the (Developed by Price Waterhouse) - 4/82
15. Relations Between the Department of Public Welfare and Service Providers: Information and Comments From Medical Service Providers in Pennsylvania - 11/82
16. The Motor Carriers Road Tax Identification Marker (IM) Requirements: Administration and Enforcement Practices and a Discussion of Violations - 12/82

1983

17. 1982 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/83
18. State Board of Examiners of Public Accountants, A Sunset Performance Audit of the Pennsylvania - 2/83
19. State Board of Examiners of Architects, A Sunset Performance Audit of the Pennsylvania - 2/83
20. State Board of Auctioneer Examiners, A Sunset Performance Audit of the Pennsylvania - 2/83
21. Emergency Medical Services in Pennsylvania, Report on the Organizational Structure and Funding of - 2/83
22. State Registration Board for Professional Engineers, A Sunset Performance Audit of the Pennsylvania - 2/83
23. State Board of Funeral Directors, A Sunset Performance Audit of the Pennsylvania - 2/83
24. State Board of Landscape Architects, A Sunset Performance Audit of the Pennsylvania - 2/83
25. State Board of Motor Vehicle Manufacturers, Dealers and Salesmen, A Sunset Performance Audit of the Pennsylvania - 2/83
26. State Real Estate Commission, A Sunset Performance Audit of the Pennsylvania - 2/83
27. Pennsylvania Vocational Rehabilitation Program, Report on the Nature and Impact of Policy Changes and Staff Reductions in the - 2/83
28. Supplement to # 27 Above (Results of LB&FC Questionnaire to Counselor and District Administrator Staff of the Pennsylvania Office of Vocational Rehabilitation) - 2/83
29. Legislative Budget and Finance Committee Statistical Digest - 3/83
30. Governor's Veterans Outreach and Assistance Centers (GVOAC) Program, Report on an Analysis of Services Provided by the - 6/83
31. Pennsylvania Axle Tax for Highway Bridge Improvement (Act 234 of 1982): A Report on Its Collection and Economic Impact on the Pennsylvania Trucking Industry - 7/83

32. State Board of Barber Examiners, A Sunset Performance Audit of the - 7/83
33. State Board of Cosmetology, A Sunset Performance Audit of the Pennsylvania - 7/83
34. Crime Victim's Compensation Board, A Sunset Performance Audit of the Pennsylvania - 7/83
35. Hazardous Substances Transportation Board, A Sunset Performance Audit of the - 7/83
36. Pennsylvania Savings Association Board, A Sunset Performance Audit of the - 7/83
37. Citizens Advisory Council to the Department of Environmental Resources, A Sunset Performance Audit of the - 11/83
38. Environmental Quality Board, A Sunset Performance Audit of the Pennsylvania - 11/83
39. Labor Relations Board, A Sunset Performance Audit of the Pennsylvania - 11/83
40. Securities Commission, A Sunset Performance Audit of the Pennsylvania - 11/83
41. State Board of Private Trade Schools, A Sunset Performance Audit of the - 11/83

#### 1984

42. 1983 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/84
43. State Farm Products Show Commission, A Sunset Performance Audit of the - 2/84
44. Pennsylvania Department of Transportation, Interim Report Supplement #1 - Report on Study Activities and Methodologies Conducted by Project Consultant Firms During the Preliminary Survey Phase of the Performance Audit - 2/84
45. Pennsylvania Department of Transportation, Interim Report Supplement #2 - Report on Background Information on the Department of Transportation Developed by Project Consultant Firms During the Preliminary Survey Audit Phase of the Performance Audit - 2/84
46. Pennsylvania Department of Transportation, Volume I of an Interim Report: Report on the Results of Preliminary Activities and Areas Selected for Detailed Audit - 2/84
47. Pennsylvania Department of Transportation, Volume II of an Interim Report: Commentary of the Department of Transportation in Response to the "DOT Performance Audit Interim Report" - 2/84
48. State Workmen's Insurance Board, A Sunset Performance Audit of the - 2/84
49. PA Bridge Inspection Programs and Activities, LB&FC Staff Assessment of - 3/84
50. Milk Marketing Board, A Sunset Performance Audit of the Pennsylvania - 3/84

51. Pennsylvania Department of Transportation: Audit Follow-Up Report by Price Waterhouse on Electronic Data Processing Security and Control Improvements Accomplished by the Pennsylvania Department of Transportation - 3/84
52. Legislative Budget and Finance Committee Statistical Digest - 4/84  
 Pennsylvania Department of Transportation, Performance Audit of the (8 Detailed Audit Reports) - 5/84
53. Report #1 - Report by Price Waterhouse on the Pennsylvania Department of Transportation's Equipment Management/Procurement Process
54. Report #2 - Report by Price Waterhouse on the Pennsylvania Department of Transportation's Right-of-Way Management and Disposal Practices
55. Report #3 - Report by Price Waterhouse on the Pennsylvania Department of Transportation's Organizational and Functional Framework
56. Report #4 - Report by Day and Zimmerman, Inc., on the Pennsylvania Department of Transportation's Productivity Improvement Efforts and Performance Measures
57. Report #5 - Report by Northwest Institute of Research on Certain Aspects of Driver License Suspension Procedures
58. Report #6 - Report by Deloitte Haskins & Sells on the Pennsylvania Department of Transportation's Monetary Relationship with Contractors
59. Report #7 - Report by Deloitte Haskins & Sells on the Pennsylvania Department of Transportation's Audit Planning and Risk Assessment
60. Report #8 - Report by the LB&FC Staff on Selected Issues Relating to Programs and Operations of the Pennsylvania Department of Transportation
61. State Dental Council and Examining Board, A Sunset Performance Audit of the - 8/84
62. State Board of Medical Education and Licensure, A Sunset Performance Audit of the - 8/84
63. State Board of Osteopathic Medical Examiners, A Sunset Performance Audit of - 8/84
64. State Board of Podiatry Examiners, A Sunset Performance Audit of the - 8/84
65. Consumer Protection and Citizen Redress Activities of Pennsylvania State Government, Report on an Evaluation of Selected - 11/84
66. State Board of Chiropractor Examiners, A Sunset Performance Audit of the - 12/84
67. Human Relations Commission, A Sunset Performance Audit of the Pennsylvania - 12/84
68. State Board of Pharmacy, A Sunset Performance Audit of the - 12/84

- 69. State Board of Physical Therapy Examiners, A Sunset Performance Audit of the - 12/84
- 70. Board of Probation and Parole, A Sunset Performance Audit of the Pennsylvania - 12/84
- 71. State Board of Veterinary Medical Examiners, A Sunset Performance Audit of the - 12/84

**1985**

- 72. 1984 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/85
- 73. Governor's Council on Drug and Alcohol Abuse, A Sunset Performance Audit of the - 2/85
- 74. Drug, Device and Cosmetic Board, A Sunset Performance Audit of the Pennsylvania - 2/85
- 75. Housing Finance Agency, A Sunset Performance Audit of the Pennsylvania - 2/85 A Sunset Performance Audit of the PA Liquor Control Board (Volumes I - IV) - 2/85
- 76. Volume I - LB&FC Staff Sunset Performance Audit Report
- 77. Volume II - Report by Price Waterhouse on State Store and Warehouse Distribution Operations of the Pennsylvania Liquor Control Board
- 78. Volume III - Report by Deloitte Haskins & Sells on Financial Projections and Certain Other Factors Concerning the Continuation, Termination or Modification of the Pennsylvania Liquor Control Board State Store System
- 79. Volume IV - Report by Deloitte Haskins & Sells on an Examination and Evaluation of the Licensing Function of the Pennsylvania Liquor Control Board
- 80. A Sunset Performance Audit of the State Board of Nurse Examiners - 2/85
- 81. A Sunset Performance Audit of the State Board of Examiners of Nursing Home Administrators - 2/85
- 82. A Sunset Performance Audit of State Board of Optometric Examiners - 2/85
- 83. A Sunset Performance Audit of the State Board of Psychologist Examiners - 2/85
- A Sunset Performance Audit of the Pennsylvania Public Utility Commission (Volumes I and II were Released 2/85 and Volume III was Released 5/85)
- 84. Volume I - LB&FC Staff Sunset Performance Audit Report
- 85. Volume II Report by Touche Ross & Company on Review of Rate Making Process
- 86. Volume III - Supplemental Report by LB&FC Staff on PUC Activities in Response to Changes in the Telephone Industry
- 87. Legislative Budget and Finance Committee Statistical Digest - 4/85

88. A Sunset Performance Audit of the Commission on Charitable Organizations - 6/85
89. A Sunset Performance Audit of the State Conservation Commission - 6/85
90. A Sunset Performance Audit of the Pennsylvania Crime Commission - 6/85
91. A Sunset Performance Audit of the Pennsylvania Commission on Crime and Delinquency - 6/85
92. A Sunset Performance Audit of the State Harness Racing Commission - 6/85
93. A Sunset Performance Audit of the State Horse Racing Commission - 6/85
94. A Report on Low-Bid Rejections in the Department of Transportation Contract Award Process - 6/85
95. A Sunset Performance Audit of the Pennsylvania Commission on Sentencing - 6/85
96. A Sunset Performance Audit of the State Transportation Commission - 6/85
97. A Sunset Performance Audit of the State Board of Public Welfare - 6/85
98. Report on a Study of Issues Related to the Potential Operation of Private Prisons in Pennsylvania - 10/85
99. Audit of the Budget of the Pennsylvania Game Commission - 11/85
100. Information about the Sunset Performance Audit Process (Update) 11/85

## 1986

101. 1985 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/86
102. Report on an Evaluation Study of Government Funded Job Training Programs in Pennsylvania - 1/86
103. Report on a Study of Issues Related to Truck Safety Enforcement in Pennsylvania - 1/86
104. Report on a Performance Audit of the Pennsylvania Workers' Compensation Program - 1/86
105. Legislative Budget and Finance Committee Statistical Digest - 4/86
106. A Sunset Performance Audit of the State Board of Private Academic Schools - 6/86
107. A Sunset Performance Audit of the State Board of Private Business Schools - 6/86
108. A Sunset Performance Audit of the State Board of Private Correspondence Schools - 6/86
109. A Sunset Performance Audit of the State Board of Education - 6/86



110. Report on a Study of Mass Transit Funding Needs in Pennsylvania - 6/86
111. A Sunset Performance Audit of the Professional Standards and Practices Commission - 6/86
112. Report on a Performance Audit of Pennsylvania's Temporary Emergency Food Assistance (Surplus Foods) Program - 6/86
113. Report on an Evaluation of the Commonwealth's Liability for and Response to Unsafe Road Conditions - 6/86
114. Interim Report on a Study of Pennsylvania's Certificate of Need Program - 8/86
115. A Sunset Performance Audit of the State Ethics Commission - 9/86
116. A Sunset Performance Audit of the Pennsylvania Historical and Museum Commission - 9/86
117. A Sunset Performance Audit of the Industrial Board - 9/86
118. A Sunset Performance Audit of the Pennsylvania Industrial Development Authority - 9/86
119. A Sunset Performance Audit of the Pennsylvania Minority Business Development Authority - 9/86
120. A Sunset Performance Audit of the State Veterans' Commission - 9/86
121. A Sunset Performance Audit of the State Board of Vocational Rehabilitation - 9/86
122. A Sunset Performance Audit of the State Civil Service Commission - 11/86
123. Report on an Audit of the FY 1985-86 Budget of the Pennsylvania Game Commission - 11/86
124. A Sunset Performance Audit of the Pennsylvania Emergency Management Agency - 12/86
125. Interim Report on a Study of the Low-Income Home Energy Assistance Program - 12/86
126. A Sunset Performance Audit of the Pennsylvania Parkway Commission - 12/86

## 1987

127. 1986 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/87
128. A Sunset Performance Audit of the Department of Aging - 2/87
129. A Sunset Performance Audit of the State Art Commission - 2/87
130. A Sunset Performance Audit of the Pennsylvania State Athletic Commission - 2/87
131. Report on Pennsylvania's Certificate of Need Program - 2/87

132. A Sunset Performance Audit of the Municipal Police Officers' Education and Training Commission - 2/87
133. A Sunset Performance Audit of the State Planning Board - 2/87
134. A Sunset Performance Audit of the State Board for Certification of Sewage Enforcement Officers - 2/87
135. A Sunset Performance Audit of the State Board for Certification of Sewage Treatment Plant and Waterworks Operators - 2/87
136. A Sunset Performance Audit of the Pennsylvania Turnpike Commission - 2/87
137. Final Report on an Evaluative Study of the Low-Income Home Energy Assistance Program - 4/87
138. Legislative Budget and Finance Committee Statistical Digest - 4/87
139. Interim Report on a Performance Audit of the Administration of Pennsylvania's Subsidized Child Day Care Program - 6/87
140. Report on a Performance Audit of the Emergency Medical Services Funding Provisions of Act 1985-45 - 6/87
141. Interim Report on a Performance Audit of the Pennsylvania State Lottery - 6/87
142. Report on Follow-Up Study of Truck Safety Enforcement in Pennsylvania - 6/87
143. Report on a Study of the Feasibility of State Funding of an Anti-Rejection Medication (Cyclosporine) for Pennsylvania-Resident Organ Transplant Patients - 7/87
144. Follow-Up Study Concerning the Legal Status of the Municipal Police Officers' Education and Training Commission - 7/87
145. Performance Audit of the Weatherization Programs in Pennsylvania - 7/87
146. Report on a Performance Audit of the Administration of Pennsylvania's Subsidized Child Day Care Program - 9/87
147. Follow-Up to Legislative Budget and Finance Committee Performance Audit of the Emergency Medical Services Funding Provisions of Act 1985-45 - 9/87
148. Supplement to #147 Above (Response of the PA Department of Health to the Follow-Up Report) - 9/87
149. Report on a Performance Audit of the Pennsylvania State Lottery - 9/87
150. Follow-Up Monitoring of Truck Safety Enforcement - 9/87

151. Report on a Follow-Up of Weights and Measures Enforcement Activities in Pennsylvania State Government - 9/87
152. Interim Report on a Performance Audit of the PA Department of Corrections - 10/87
153. Report on an Audit of the Fiscal Year 1986-87 Budget of the Pennsylvania Game Commission - 11/87
154. Interim Report on a Performance Audit of the Pennsylvania Insurance Department - 12/87
155. Report on an Evaluation of Commonwealth Truck Weight Enforcement Efforts - 12/87

### 1988

156. 1987 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/88
157. A Sunset Performance Audit of the Ben Franklin Partnership Program - 2/88
158. A Sunset Performance Audit of the Independent Regulatory Review Commission - 2/88
159. Interim Report on a Performance Audit of the Pennsylvania Job Service - 3/88
160. Report on a Performance Audit of the Pennsylvania Department of Corrections - 4/88
161. Legislative Budget and Finance Committee Statistical Digest - 4/88
162. Report on a Performance Audit of the Pennsylvania Insurance Department - 5/88
163. Report on a Performance Audit of the Pennsylvania Job Service - 6/88
164. Report on a Performance Audit of the Environmental Hearing Board - 6/88
165. Report on a Performance Audit of the PA Department of Corrections - Volume II - 6/88
166. Study of Computer "Viruses" and Their Potential for Infecting Commonwealth Computer Systems - 9/88
167. Report on the PA Job Service Coordination With Other Related Agencies and Proposed Job Service Act - 9/88
168. Interim Report on a Study of the Impact and Financial Feasibility of Combining the PA Fish and Game Commissions - 9/88
169. A Report on Compliance With Requirements for Publishing of State Regulatory and Policy Documents - 9/88
170. Interim Report on an Evaluation of Human Services Programs Quality Assurance Systems - 9/88

171. Report on an Audit of the Fiscal Year 1987-88 Budget of the Pennsylvania Game Commission - 11/88

## 1989

172. 1988 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/89

173. Report on Salary Levels and Their Impact on Quality of Care for Client Contact Workers in Community-Based MH/MR and Child Day Care Programs - Volume I - 2/89

174. Report on Salary Levels and Their Impact on Quality of Care for Client Contact Workers in Community-Based MH/MR and Child Day Care Programs - Volume II - Comments from Provider Agencies - 2/89

175. A Sunset Performance Audit of the Office of Consumer Advocate - 2/89

176. LB&FC Plan for the Conduct of Act 1981-35 Mandated Performance Audit of the Department of Transportation - 3/89

177. An Examination of the Pennsylvania Logo Signing Program - 3/89

178. Report on an Evaluation of Quality Assurance Systems in Pennsylvania's Human Services Programs - 4/89

179. LB&FC Report on a Study of the Financial Feasibility and Potential Impacts of a Merger of the PA Fish Commission and the PA Game Commission - Volume I - 4/89

180. LB&FC Report on a Study of the Financial Feasibility and Potential Impacts of a Merger of the PA Fish Commission and the PA Game Commission - Volume II - 4/89

181. Legislative Budget and Finance Committee Statistical Digest - 4/89

182. A Sunset Performance Audit of the Pennsylvania MILRITE Council - 6/89

183. A Report on a Follow-Up Audit of the Pennsylvania Turnpike Commission - 9/89

184. Interim Report on an Evaluation of Commonwealth Drug Abuse Programs - 9/89

185. Interim Report on a Performance Audit of the PA Department of Transportation - Volume I - Planned Areas of Audit Review - 10/89

186. Interim Report on a Performance Audit of the PA Department of Transportation - Volume II - Status of Recommendations 1983-84 PennDOT Performance Audit and Subsequent LB&FC PennDOT Evaluations - 10/89

187. Report on an Audit of the Fiscal Year 1989 Budget of the Pennsylvania Game Commission 11/89

## 1990

188. 1989 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/90
189. Report on a Study of Pennsylvania State Government Computer Purchasing Practices - 1/90
190. Report on a Study of the Need for and Availability of Transportation Services for Persons with Disabilities - 4/90
191. An Evaluation of Pennsylvania Department of Health Drug Abuse Treatment Programs - 4/90
192. Legislative Budget and Finance Committee Statistical Digest - 4/90
193. A Performance Audit of the PA Department of Transportation - 6/90
194. A Sunset Performance Audit of the Public Employee Retirement Study Commission - 6/90
195. Report on an Audit of the FY 1989-90 Budget of the PA Game Commission - 11/90
196. Report on a Sunset Performance Audit of the Crime Victims' Compensation Board - 11/90
197. Report on a Sunset Performance Audit of the Pennsylvania Human Relations Commission - 11/90
198. Report on Drug Law Enforcement Efforts in Pennsylvania - 12/90
199. Report on a Performance Audit of Select Commonwealth Management Controls for Drug Treatment and Prevention Programs - 12/90

## 1991

200. 1990 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/91
201. Report on a Sunset Performance Audit of the Public Utility Commission - 2/91
202. Report on a Sunset Performance Audit on the State Board of Optometry - 2/91
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204. Report on a Sunset Performance Audit on the Pennsylvania Advisory Council on Drug and Alcohol Abuse - 2/91
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206. Performance Audit of the Health Department's Administration of the PA Head Injury Program - 6/91
207. Private Adoption Processes in Pennsylvania - 6/91

208. Study of the Administration of Commonwealth Veterans Programs - 10/91
209. Review of the Financial Health of Pennsylvania Hospitals Serving Disproportionately High Volumes of Medical Assistance Patients - 10/91
210. Sunset Performance Audit of the State Board of Occupational Therapy Education and Licensure - 10/91
211. Performance Audit of the Health Department Administration of the Emergency Medical Services Operating Fund - 11/91
212. Evaluation of Adoption Processes for Children With Special Needs - 11/91
213. Fiscal Year 1990-91 Budget Audit of the Pennsylvania Game Commission - 11/91
214. Sunset Performance Audit of the Agricultural Farm Operations Advisory Committee - 11/91
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216. 1991 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/92
217. Performance Audit - Certificate of Need Program - Volume I - 4/92
218. Performance Audit - Certificate of Need Program - Volume II (Technical Appendices) - 4/92
219. Performance Audit - Pennsylvania Emergency Management Agency - 4/92
220. Performance Audit - Capitol Preservation Committee - 4/92
221. Legislative Budget and Finance Committee Statistical Digest - 4/92
222. Performance Audit - Pennsylvania Liquor Control Board - Volume I - 5/92
223. Performance Audit - Pennsylvania Liquor Control Board - Volume II - 5/92
224. Performance Audit - Pennsylvania Liquor Control Board - Volume III - 5/92
225. Performance Audit - Health Care Cost Containment Council - 5/92
226. Fiscal Year 1991-92 Budget Audit of the PA Game Commission - 11/92
227. Performance Audit - Rail Freight Advisory Committee - 12/92
228. Performance Audit - Board of Governors of the State System of Higher Education - 12/92
229. Performance Audit - Dog Law Advisory Board - 12/92

- 230. Performance Audit - Prof. Engineers and Prof. Land Surveyors Registration Board - 12/92
- 231. Performance Audit Wild Resource Conservation Committee 12/92

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- 233. Evaluation of the Medical Cost Containment Provisions of Act 1990-6 - 3/93
- 234. Performance Audit - Pharmaceutical Assistance Review Board - 4/93
- 235. Legislative Budget and Finance Committee Statistical Digest - 4/93
- 236. Performance Audit - State Board of Accountancy - 4/93
- 237. Performance Audit - Office of Small Business Advocate - 4/93
- 238. Evaluation of Pennsylvania's Tourism Promotion Programs - 6/93
- 239. Performance Audit - State Real Estate Commission - 9/93
- 240. Performance Audit - State Workmen's Insurance Board - 11/93
- 241. Pennsylvania Game Commission, FY 1992-93 Budget Audit - 11/93

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- 242. 1993 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/94
- 243. Performance Audit - State Board of Funeral Directors (Volumes I and II) - 1/94 Volume I - Performance Audit
- 244. Volume II - An Evaluation of Pre-Need Funeral Regulation in Pennsylvania
- 245. Performance Audit - State Board of Vehicle Manufacturers, Dealers and Salespersons - 3/94
- 246. Legislative Budget and Finance Committee Statistical Digest - 4/94
- 247. Commonwealth Programs and Initiatives for Pregnant and Parenting Teens - 4/94
- 248. Enhanced Emissions Inspection Program in Pennsylvania, Preliminary Report - 6/94
- 249. Enhanced Emissions Inspection Program in Pennsylvania, Final Report - 6/94
- 250. Review of PennDOT's Handling of Pennsylvania's Spring 1994 Pothole Problems - 6/94
- 251. State Lottery Funding of Programs and Services for Older Pennsylvanians - 6/94

- 252. Affordability and Availability of Auto Insurance in Southeastern PA - 11/94
- 253. Costs to Implement the Federal Clean Air Act - 11/94
- 254. Physician Self-Referral Practices in Pennsylvania - 11/94
- 255. Pennsylvania Game Commission, FY 1993-94 Budget Audit - 11/94

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- 257. Computer Interoperability Within Pennsylvania State Government - 2/95
- 258. Costs and Consequences of the June 1994 Fire in the Transportation and Safety Building - 3/95
- 259. Legislative Budget and Finance Committee Statistical Digest - 4/95
- 260. Dropout and Truancy Prevention Programs and Efforts - 4/95
- 261. PA Minority Business Development Authority (PMBDA), Pursuant to HR 25 - 5/95
- 262. Status of Siting a Regional Low-Level Radioactive Waste Disposal Facility in Pennsylvania- 5/95
- 263. BP&OA Disciplinary Actions Since the Lyness Decision - 10/95
- 264. Funds of the Commonwealth: A Report on the State's Special Funds - 10/95
- 265. Pennsylvania Game Commission, FY 1994-95 Budget Audit - 11/95
- 266. A Status Report on Pennsylvania's Weights and Measures Program - 12/95

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- 267. 1995 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the General Assembly – 1/96
- 268. Performance Review of the Department of Commerce's Economic Development Programs - 1/96
- 269. A Review of the Juvenile Justice Program and Services in Pennsylvania – 1/96
- 270. Legislative Budget and Finance Committee Statistical Digest - 4/96
- 271. Study of the Medical Professional Liability Catastrophe Loss Fund - 6/96
- 272. Performance Audit of the Pennsylvania Department of Transportation - 6/96
- 273. Review of the Certificate of Need Program - 11/96



274. A Review of the Commonwealth's Early Intervention Programs - 11/96

275. A Study of the Statutory Cap on the Pennsylvania State Police Complement - 12/96

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276. 1996 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly - 1/97

277. Pennsylvania Game Commission, FY 1995-96 Budget Audit - 2/97

278. The Fiscal Impact on Counties of the Pennsylvania Voter Registration Act - 3/97

279. Pennsylvania Turnpike Commission Performance Audit Report I Implementation of Act 61 Turnpike Improvement & Extension Projects - 4/97

280. Legislative Budget and Finance Committee Statistical Digest - 4/97

281. State Farm Show Complex Performance Audit - 6/97

282. Review of County 911 Expenditures - 6/97

283. Toll-Free Telephone Program at the Center for Local Government - 6/97

284. Turnpike Commission, Performance Audit Report II - 7/97

285. Review of the District Justice Computer System - 10/97

286. Performance Audit of the Children's Trust Fund - 11/97

287. The Commonwealth's Year 2000 Computer Problem - 12/97

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288. 1997 Annual Report to the General Assembly - 1/98

289. An Actuarial Review of the HealthChoices Program in Southeastern Pennsylvania - 2/98

290. A Performance Audit of the Emergency Medical Services Operating Fund - 2/98

291. Pennsylvania Game Commission Budget Audit, FY 1996-97 - 2/98

292. Legislative Budget and Finance Committee Statistical Digest - 4/98

293. Study on Civil Service Reform - 4/98

294. A Performance Audit of the Department of Community and Economic Development - Community Development Programs - 7/98

295. An Audit of the PA Fish and Boat Commission's Budget - 7/98

296. A Status Report on Information Technology Upgrades by the Pennsylvania State Police - 7/98
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298. Independent Evaluations in the Birth to Age Three Early Intervention Program – 9/98
299. A Re-Examination of Pennsylvania’s Weights and Measures Program – 11/98

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303. Legislative Budget and Finance Committee Statistical Digest - 3/99
304. A Report on Operations and Pricing at Pennsylvania Turnpike Service Plazas – 6/99
305. Salary Levels and Their Impact on Quality of Care for Child Care Workers in Licensed Child Day Care Programs – 6/99
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310. Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly – 1/00
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- 324. 2000 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly – 1/01
- 325. The Accuracy of State Sales Tax Charges on Selected Consumer Items – 1/01
- 326. The Feasibility of Retrofitting High Rises, College Dorms, and Certain Other Buildings With Fire Sprinklers – Volume I – 1/01
- 327. The Feasibility of Retrofitting High Rises, College Dorms, and Certain Other Buildings With Fire Sprinklers – Volume II – 1/01
- 328. Medical Assistance Payments to Hospitals – 3/01
- 329. Legislative Budget and Finance Committee Statistical Digest - 3/01
- 330. A Review of Pennsylvania's Tourist Signing Programs - 5/01
- 331. A Cost and Benefits Study of Mental Health Insurance Coverage Required by Act 1998-150 – 6/01
- 332. A Follow-Up Study of the Need for Additional Pennsylvania State Troopers – 6/01
- 333. Review of Traffic Congestion Trends and Related Mitigation Efforts – 9/01
- 334. A Follow-Up Performance Audit of the Statewide Child Support Collections and Disbursements Unit – 9/01
- 335. A Financial and Management Review of the PIAA – 12/01
- 336. Commonwealth Regulation of Taxicab and Limousine Services – 12/01

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- 337. 2001 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly – 1/02
- 338. Legislative Budget and Finance Committee Statistical Digest – 3/02
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- 340. Funding and Service Delivery Levels in Pennsylvania’s Vocational Rehabilitation Program – 6/02
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- 342. Approaches Used in Other States to Provide School Property Tax Relief and Possible Options for Pennsylvania – 7/02
- 343. 2002 Review of PIAA Finances and Management – 11/02

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- 352. Volume 1 - An Update on the Feasibility of a Combined Fish and Wildlife Commission for PA – 11/03
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- 356. The Feasibility of Placing Public School Employees Under the Commonwealth’s Jurisdiction for the Purpose of Providing Health Benefits – 2/04
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- 387. 2006 Annual Report of the Pennsylvania Legislative Budget and Finance Committee to the Pennsylvania General Assembly – 1/07
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