

County of Cumberland, Pennsylvania

POPULAR ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2019



PREPARED BY THE OFFICE OF THE CONTROLLER
ALFRED L. WHITCOMB, CONTROLLER
www.ccpa.net

To the Citizens of Cumberland County:

I am pleased to provide you with Cumberland County, Pennsylvania's 2019 Annual Report Summary.

The information contained in this Annual Report Summary is unaudited and was derived from Cumberland County's audited 2019 Comprehensive Annual Financial Report (CAFR).

Except for the financial information on page 10, the graph at top of page 12, the graph at top of page 13, the graph at top of page 14 and the information on page 17, the financial information is presented on the full accrual basis of accounting. This basis, used by business, presents revenues when earned and expenses when incurred. The information on pages 15 and 16 is from Commonwealth reports/websites. In contrast, the other information mentioned above is presented on the modified accrual basis of accounting and so reflects only those revenues that are received in the period or that will be received shortly after year-end and excludes certain expense accruals such as unpaid interest. See page 7 for further discussion on the basis of presentation.

We encourage you to read the County's CAFR, which is comprised of management's discussion and analysis, financial statements, notes and schedules. The CAFR is available at the Controller's Office, One Courthouse Square, Room 207, Carlisle, PA 17013, on the County's website www.ccpa.net from the Controller's page or by calling (717) 240-6185.

This Annual Report Summary presents demographic, economic and operating information to show who we are and indicate where we are headed. Financial information reflects all County operations, except the Cumberland County Industrial Development Authority and the Cumberland County Conservation District which are discretely presented component units.

This report is presented in a simple and easy to understand format. It does not conform to Generally Accepted Accounting Principles for governments as it excludes many material disclosures, financial statements, notes and schedules found in the County's CAFR. Responsibility for the accuracy of these financial reports rests with me, as I fulfill the responsibilities of the Controller of Cumberland County.

I hope you find this report both interesting and informative.



Sincerely,

A handwritten signature in black ink, appearing to read "Alfred L. Whitcomb".

Alfred L. Whitcomb
Controller of Cumberland County
Email: awhitcomb@ccpa.net

Welcome Home to Cumberland County!

Whether you are visiting Cumberland County for the first time or have lived here all your life, a little piece of Cumberland County will stay in your heart. Nestled in a fertile valley within the Appalachian Mountains, we are a vibrant and healthy community. There is plenty to offer the individual looking for entertainment, the perfect occupation or maybe a place to call home.

Located close to major metropolitan centers, Cumberland County's median housing costs are below national averages yet salaries are competitive with other regions. Home ownership is almost seven percent above the national average. Boasting one of the lowest unemployment rates in the state, Cumberland County has a myriad of business employment opportunities with more than a half being in management, business, science or service economy sectors.

We believe our Annual Report Summary will provide you with insight about the financial status of, and the services provided by, Cumberland County and why it's a great place to call home.

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PHOTOGRAPHY CREDITS

The cover photograph of the Children's Lake was taken in Boiling Springs, Cumberland County. Cover photograph is courtesy of Cumberland Valley Visitor's Bureau. The photo on this page is courtesy of Cumberland County Communications department. The *left hand margin photographs* are courtesy of the Cumberland Valley Visitor Bureau and @cumberlandvalleyupa on Instagram.

Working for You. . .

ELECTED OFFICIALS

BOARD OF COMMISSIONERS

(717) 240-6150
commissioners@ccpa.net



From left:
Jean Foschi*, Vice Chairman;
Gary Eichelberger, Chairman;
Vince DiFilippo, Secretary

*Term in office began January 1, 2020

- Ensure compliance with provisions of the County Code.
- Granted authority to establish the annual County operating budget, approve expenditure of County dollars, authorize all County contracts and manage all County properties and buildings.

- Under the Commissioners' governance, in 2019 Cumberland County ended the year with approximately eight months expenditures and program subsidies in its general fund unrestricted fund balance.

Alfred L. Whitcomb Controller



(717) 240-6185
awhitcomb@ccpa.net

- Supervises the County's fiscal affairs, per law.
- Authorizes, or investigates if warranted, fiscal transactions.
- Maintains the County's books and financial reporting.
- Administers the County's payroll, accounts payable, retirement, fraud hotline and internal audit function.

Kelly Neiderer* Treasurer



(717) 240-6380
treasurer@ccpa.net

- Receives, deposits, records and invests all monies for the operational accounts/funds of the County. Investment income contributed over \$1 million to the operating budget in 2019.
- Agent for State licensing programs including dog, hunting, fishing, sportsmen firearm permits, bingo and small games of chance.
- Administers the Cumberland County Hotel Tax for purposes of funding promotion in the County.

Tammy L. Shearer Recorder of Deeds



(717) 240-6370
recorderofdeeds@ccpa.net

- Maintains a permanent public record of deeds and documents related to real estate in the County.
- 6,783 deeds and 9,528 mortgages were recorded in 2019.

M.L. Ebert, Jr District Attorney



(717) 240-6210
districtattorney@ccpa.net

- Investigates and prosecutes all crimes.
- Ensures all victims of crime are represented as required.



Ronny R. Anderson
Sheriff

(717) 240-6390
sheriff@ccpa.net

- Serves civil process documents and enforces orders of the court.
- Provides security at county facilities and 3,794 transports for the courts in 2019.
- Managed 27,799 active licenses to carry concealed firearms in 2019.
- Served 4,272 warrants in 2019.
- Provides law enforcement support and community service.



Charles E. Hall
Coroner

(717) 766-6418
chall@ccpa.net

- Investigates sudden, unexplained, violent or suspicious deaths occurring in the County.
- Investigated 794 cases for manner of death in 2019.
- Investigated 1,476 cremation referral cases in 2019.



Dennis E. Lebo
Clerk of Court

(717) 240-6250
clerkofcourts@ccpa.net

- Official record keeper for all matters relating to the Criminal Division of the Court of Common Pleas.
- Responsible for administration of court fees.
- 81,632 docket entries and 71,714 payment receipts pertinent to criminal court cases were processed in 2019.



Lisa M. Grayson, Esq.
Register of Wills &
Clerk of Orphans' Court

(717) 240-6345
regofwills@ccpa.net

- Maintains records for Register of Wills and the Orphans' Court Division of the Court of Common Pleas dating back to 1750.
- A total of 1,556 new cases were processed in 2019 including 1,355 new estates, 104 adoptions, 54 guardianships and 43 miscellaneous matters.
- Processed 1,134 marriage license applications in 2019.



Dale Sabadish
Prothonotary

(717) 240-6195
prothonotary@ccpa.net

- Maintains records of the Court of Common Pleas.
- All civil litigation is filed with the Prothonotary.
- Five star rated acceptance agent for processing public passports.
- 13,753 new civil court cases processed in 2019.
- 1,546 passports were processed in 2019.

Appointed Position



Sandy Moyle
Chief Clerk

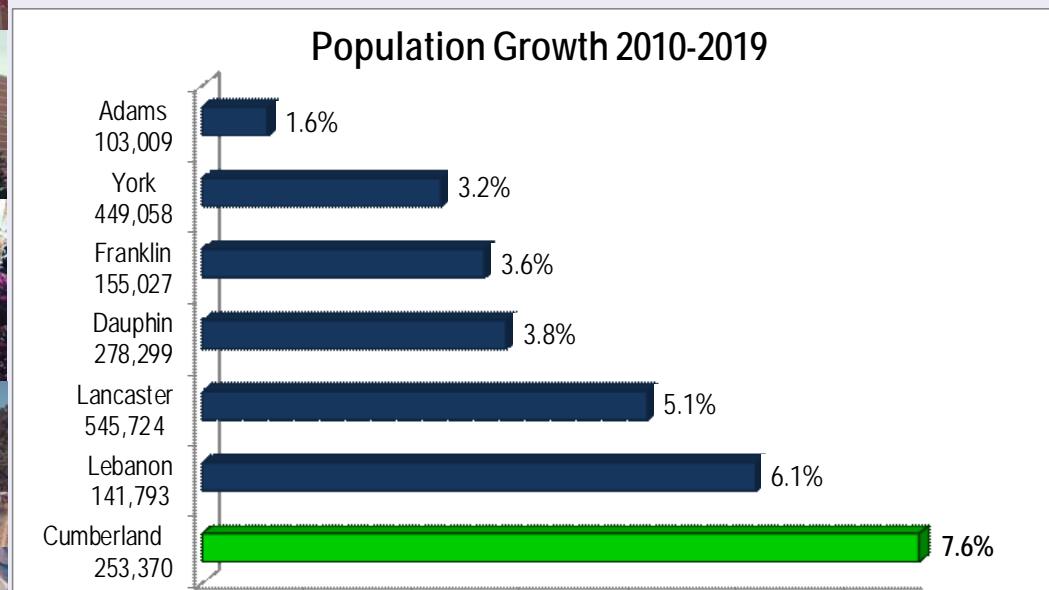
((717) 240-6150
smoyle@ccpa.net

- Appointed by the Commissioners.
- Manages the daily operations of County government.

Who we are & What we are doing...

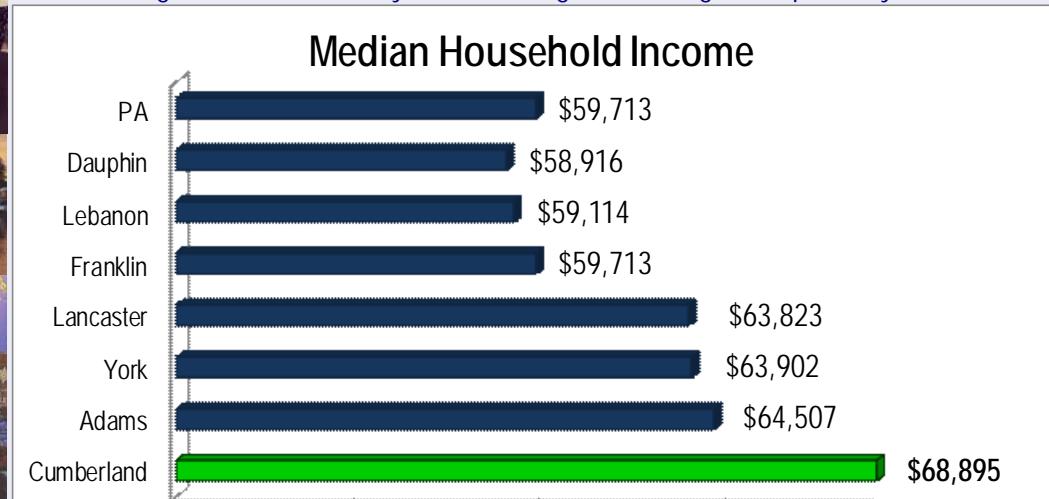
People

Cumberland County is the fastest growing County in the state since 2010. The graph below shows local counties growth percentage. It also shows each county's population.



Income

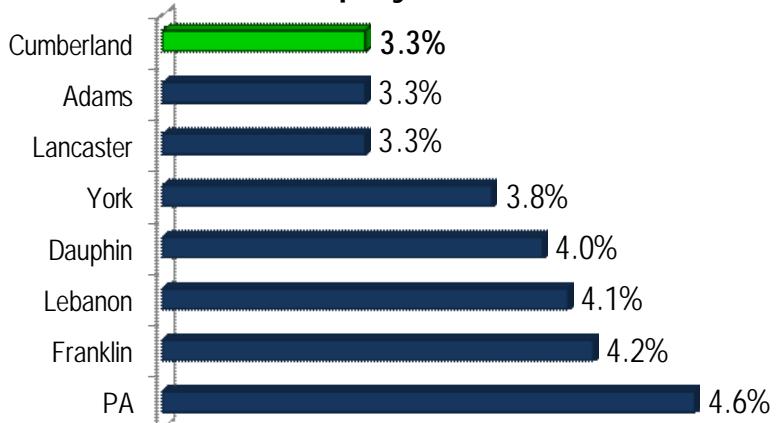
The graph below shows the median household income for employees across all industries in local counties and the state. On average, Cumberland County income was 15% and 10% higher than the Pennsylvania and regional averages, respectively.



Economic Conditions

The graph to the right shows the unemployment rate in the region and the state. As per Cumberland Area Economic and Development Corporation, *"This positive employment climate is partly due to major employers in the government, healthcare, retail, transportation and warehousing industries that are located and, in many cases, headquartered here."*

Unemployment Rate



Commute to Work in Minutes



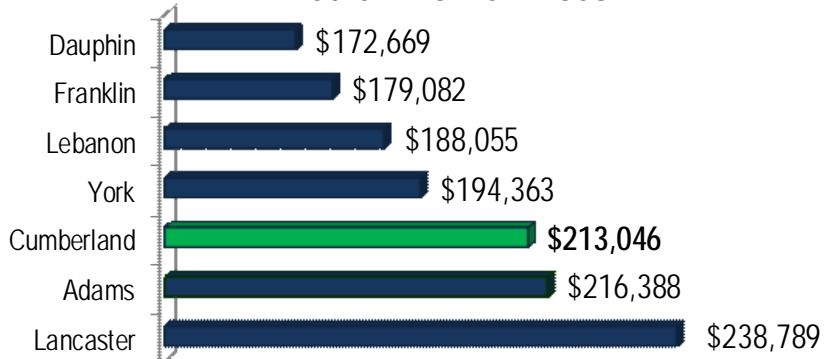
Quality of Life

Although statewide we are the fastest growing County and have the third lowest unemployment rate, more of our residents jobs are located either here or nearby. The graph to the left indicates we have the shortest commute in the region.

Housing

The graph to the right shows the median home value for a single-family home in the mid-state. It shows Cumberland County as the third highest in the region yet single family homes are affordable to most families.

Median Home Prices





Financial Section

To help you understand the financial presentations...

All of the County's financial information, except for the financial information presented on page 10, the graph at top of page 12, the graph at top of page 13, the graph at top of page 14 and the information on page 17, is presented on the full accrual basis of accounting. The information on pages 15 and 16 is from Commonwealth reports/websites.

The full accrual basis reports revenues when earned and expenses when the liability is incurred regardless of the timing of related cash flows. This is the same basis businesses use to report their results.

The information not specified in the first paragraph above is presented on the modified accrual basis of accounting which differs from a full accrual presentation most materially in its recognition of revenue based on its availability to fund current liabilities and the recognition of capital purchases as expenditures rather than capitalizing and depreciating them. The County's general fund, reported on the modified accrual basis, is the main operating fund of the County and is the primary user of County general tax revenues.

Statements of Net Position

The summary of the County's financial position, below, shows the County's total resources at year-end versus the amount owed at year-end. The amounts below are on the full accrual basis and measure financial position as would a business.

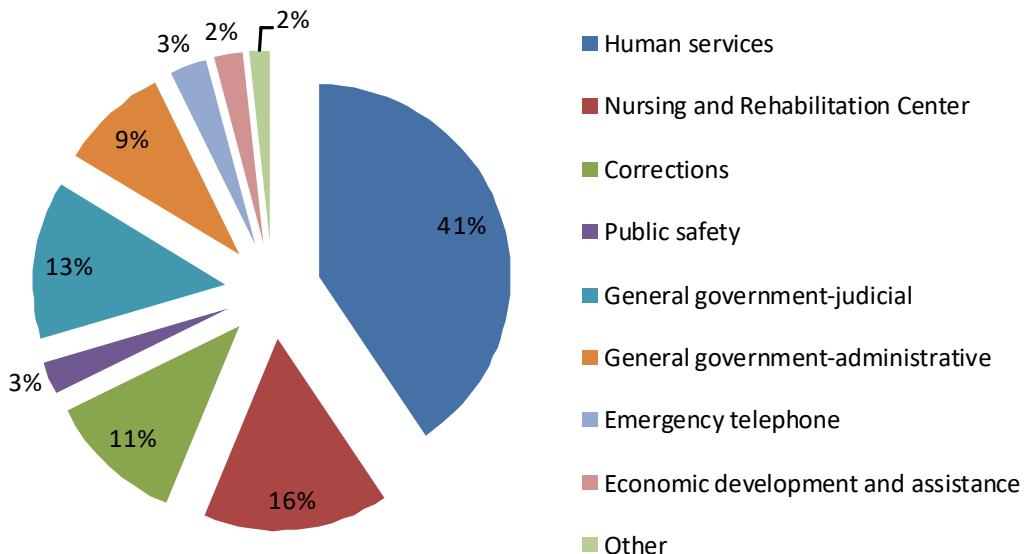
| | 2019 | 2018 | 2017 |
|---------------------------------------|-----------------------|-----------------------|-----------------------|
| Assets: | | | |
| Current and other assets | \$ 88,844,518 | \$ 87,375,980 | \$ 86,773,351 |
| Capital assets | 91,893,288 | 88,570,765 | 89,017,845 |
| Total assets | 180,737,806 | 175,946,745 | 175,791,196 |
| Deferred outflows of resources | | | |
| | 10,977,210 | 26,919,503 | 2,167,973 |
| Liabilities: | | | |
| Other liabilities | 37,487,248 | 23,314,117 | 20,117,390 |
| Long-term liabilities | 21,633,744 | 63,935,912 | 42,011,853 |
| Total liabilities | 59,120,992 | 87,250,029 | 62,129,243 |
| Deferred inflows of resources | | | |
| | 10,862,698 | 2,065,749 | 5,289,677 |
| Net position | \$ 121,731,326 | \$ 113,550,470 | \$ 110,540,249 |

Statements of Net Activities

The summary of the County's financial activities shows County-wide revenues and expenses on the full accrual basis, similar to how a business measures its financial results.

| | 2019 | 2018 | 2017 |
|-------------------------------|---------------------------|---------------------------|---------------------------|
| Revenues: | | | |
| Charges for services | \$ 52,956,438 | \$ 53,139,705 | \$ 52,959,861 |
| Grants | 74,897,409 | 89,813,194 | 86,899,178 |
| Real estate taxes | 53,750,856 | 52,994,780 | 52,084,725 |
| Hotel taxes and other | 2,106,019 | 2,179,563 | 2,108,153 |
| Investment earnings | 1,414,301 | 1,089,648 | 519,425 |
| Total revenues | <u>185,125,023</u> | <u>199,216,890</u> | <u>194,571,342</u> |
| Expenses: | | | |
| Salaries | 59,327,205 | 57,871,481 | 55,559,873 |
| Benefits and payroll taxes | 25,568,804 | 27,748,941 | 21,525,453 |
| Operating | <u>92,176,369</u> | <u>110,586,247</u> | <u>105,091,254</u> |
| Total expenses | <u>177,072,378</u> | <u>196,206,669</u> | <u>182,176,580</u> |
| Change in net position | \$ 8,052,645 | \$ 3,010,221 | \$ 12,394,762 |

The following pie chart breaks down 2019 expenses (\$177,072,378) by type along with the respective percentage. You can see further detail in the complete annual report available at our website.



Major County Initiatives

The impact of the the global pandemic on Cumberland County government

The impact of the COVID-19 pandemic has been unprecedented in modern times and has been felt by the government and citizens of Cumberland County. Below are some of the milestone dates and decisions which effected the County government to date:

- 3/13/20-Claremont Nursing and Rehabilitation Center along with the County Prison closed to the public.
- 3/17/20-Board of Commissioners sign a declaration of disaster.
- 3/19/20-Courthouse closes to the public.
- 4/23/20-County temporarily furloughs 156 staff members.
- 6/12/20-Courthouse reopens under revised guidelines.

Through cooperation between the County Commissioners, elected Row Officers, the Court system and County administrative staff, vital services continued to be provided through all three phases of reopening of the County.

In addition to adherence to the CDC guidelines to reduce community spread of COVID-19, the County employed innovative means to continue County func-

tions including:

- Purchase of PPE and wireless computer equipment to keep County functions operating and staff safe.
- Where feasible, the County used virtual private networks to allow employees to telework from remote work sites and teleconferencing for meetings to ensure social distancing.
- Restricted office visits and strict staffing procedures.
- Use of electronic signatures to reduce staff interaction.
- Use of new electronic payroll, implemented in 2019, along with the current ERP financial system to meet critical needs which changed on a daily basis.
- Use of absentee ballots to allow County voters a safe means to cast important votes.

The financial impact of COVID-19 may have a significant impact on the collection of revenues and impact Federal and State grants due to the financial impact on those levels of governments.

Workforce management system

In 2019, a workforce management system was implemented at the County using the software entitled Kronos. The software has resulted in the County being able to electronically maintain timekeeping, scheduling, attendance and leave management records along with workforce analytics. Previously, only the twenty-four hour programs (County nursing home, prison and emergency telephone department) used Kronos prior to 2019.

By implementing Kronos County-wide, it has ensured accountability of both employees and supervisors are in compliance with the County's human resource policies. It allows management and employees real time access to check schedules, accrual balances, time requests and reports. It has eliminated the need for paper records as well.

Bridge capital improvement program (CIP)

Cumberland County owns nineteen bridges and shares joint ownership and maintenance responsibilities with York County for an additional nine bridges. Of the bridges, twelve are structurally deficient. The bridge capital improvement program (CIP) outlines fifteen million dollars of bridge maintenance and replacement projects.

When important Federal and State funding is approved for a project, the County will only need to incur 5% of the project cost. This funding is limited and requires close administrative and regulatory monitoring that may lead to these projects taking up to a year longer to complete than similar project funded with local funds. To expedite bridge projects the County has enacted a five dollar car registration fee which will be used for bridge projects.

There are currently ten active bridge projects.

Your Money At Work

Who receives your real estate tax dollar.....The following graph depicts for each dollar of real estate taxes paid, who is receiving it.



Per resident spending.....

Reading left to right, the information below shows how much, on average, a resident in Cumberland County pays for each general fund department service, net of revenue earned by that department. The cost per department along with subsidy to County programs are offset by general revenues to lead to the net deficit (surplus) per resident.

| County department | 2019 | 2018 | Percent Change-(Favorable) Unfavorable | County department | 2019 | 2018 | Percent Change-(Favorable) Unfavorable |
|--|--------------|--------------|--|---|-----------------|-----------------|--|
| Information management and technology | \$ 8.55 | \$ 7.42 | 15 % | Recorder of Deeds | (3.32) | (3.35) | 1 |
| County buildings and grounds | 12.15 | 16.16 | (25) | Treasurer | 1.09 | 1.02 | 7 |
| Finance | 4.04 | 3.28 | 23 | Coroner | 4.02 | 3.85 | 4 |
| Bureau of elections | 3.77 | 3.32 | 14 | Clerk of Courts | (1.07) | (1.18) | 9 |
| Tax administration | 2.12 | 1.62 | 31 | Prothonotary | (0.51) | (0.61) | (16) |
| Human resources | 2.75 | 2.09 | 32 | Sheriff | 10.20 | 9.50 | 7 |
| Administrative services | 4.08 | 4.10 | 0 | Security | 1.13 | 1.01 | 12 |
| Total general government-administrative | 37.46 | 37.99 | | Register of Wills | <u>(0.58)</u> | <u>(0.71)</u> | 18 |
| District Attorney | 12.87 | 11.50 | 12 | Total County row offices | 15.20 | 13.73 | |
| District justices | 8.46 | 8.55 | (1) | Other departments | 0.75 | 0.97 | (7) |
| Criminal courts system | 18.20 | 17.31 | 5 | Debt service | 13.46 | 19.72 | (32) |
| Public defender | 6.06 | 5.63 | 8 | Subsidy to county programs: | | | |
| Total general government-judicial | 45.59 | 42.99 | | Emergency telephone/911 | 1.16 | 1.28 | (9) |
| County prison | 43.27 | 42.53 | 2 | Human services | 17.89 | 17.28 | 4 |
| Adult and juvenile probation | 17.89 | 17.63 | 1 | Domestic relations | 4.48 | 4.26 | 5 |
| Total corrections | 61.16 | 60.16 | | Public safety | 1.02 | 1.08 | (6) |
| Public safety administration | 2.02 | 1.99 | 2 | Self insurance | 0.65 | 0.00 | 1 |
| Conservation and planning | 7.39 | 6.39 | 16 | General revenues | (228.61) | (226.70) | (1) |
| Commissioners Office | 3.83 | 4.00 | (4) | Net deficit (surplus) per capita | \$16.55) | \$14.86) | |
| Controller | 4.24 | 4.20 | 1 | | | | |



How does Cumberland County compare within South Central Pennsylvania?

The graphs on the next five pages compare the largest counties in south central Pennsylvania on core measures of taxation, spending, funding resourcefulness and debt load on a per capita, i.e. per resident, basis to equalize the regional comparisons. New this year is a comparison of important elements of spending by regional joint ventures in the public transit and transit planning realm.

At the time of preparation of this report, most 2019 data is not yet available from all counties, therefore comparisons use 2018 data, unless otherwise noted.

South central Pennsylvania counties population estimates, as of July 1, 2019:

| | | | |
|------------------|---------|-------------------|---------|
| Lancaster County | 545,724 | Dauphin County | 278,299 |
| York County | 449,058 | Cumberland County | 253,370 |

Cumberland County is the fastest growing county in Pennsylvania since 2010.

Conservative financial practices—credit rating

Cumberland County enjoys the low financing rates that a AAA debt rating affords. Cumberland County earned this highest rating as a result of sound comprehensive financial policies, conservative borrowing practices, and thorough long-term financial planning. Cumberland County has held its AAA credit rating since 2008.

| <i>South Central Pennsylvania County</i> | <i>Standard & Poor's Rating Equivalents</i> |
|--|---|
| Cumberland | AAA |
| Lancaster | AA |
| York | AA |
| Dauphin | A/AA |

Compare Reliance on Real Estate Taxes

County Real Estate Tax Revenue per Resident



Cumberland County compares favorably; offering its residents not only the lowest county tax rate in south central Pennsylvania but also the lowest tax rate among all third class counties in Pennsylvania.

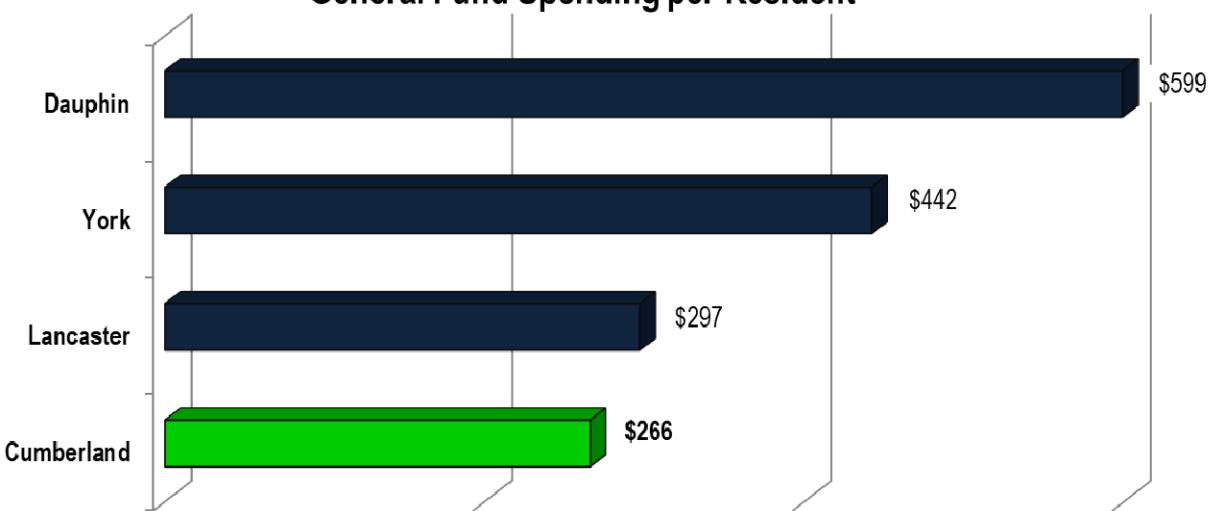
Reliance on County Real Estate Tax Revenues to Fund County Programs and Activities



Among our regional peer counties offering similar public services, Cumberland County is the most resourceful in arranging for a greater share of external funding than its peers—helping to keep county real estate taxes low.

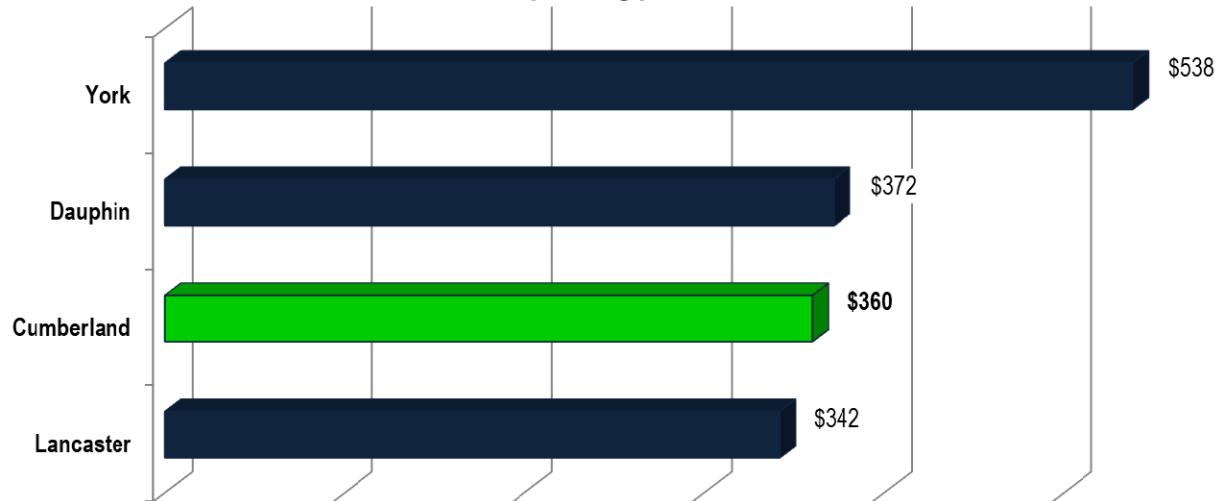
Prudent County Spending

General Fund Spending per Resident



Through judicious programming, spending decisions and incentivizing employees to achieve cost efficiencies—Cumberland County is able to maintain the lowest county tax rate in the region.

Human Service Spending per Resident



Among our large neighboring peer counties in south central Pennsylvania, Cumberland County has been one of the most resourceful over the past decade in leveraging Federal, state and private funding for the slate of human service programs and services offered to Cumberland County residents.

Prudent County Spending and Debt Level

Prison Spending per Resident



Cumberland County's spending on incarceration approximates the lowest of the large south central Pennsylvania counties due, in part, to its several diversionary programs for offenders.

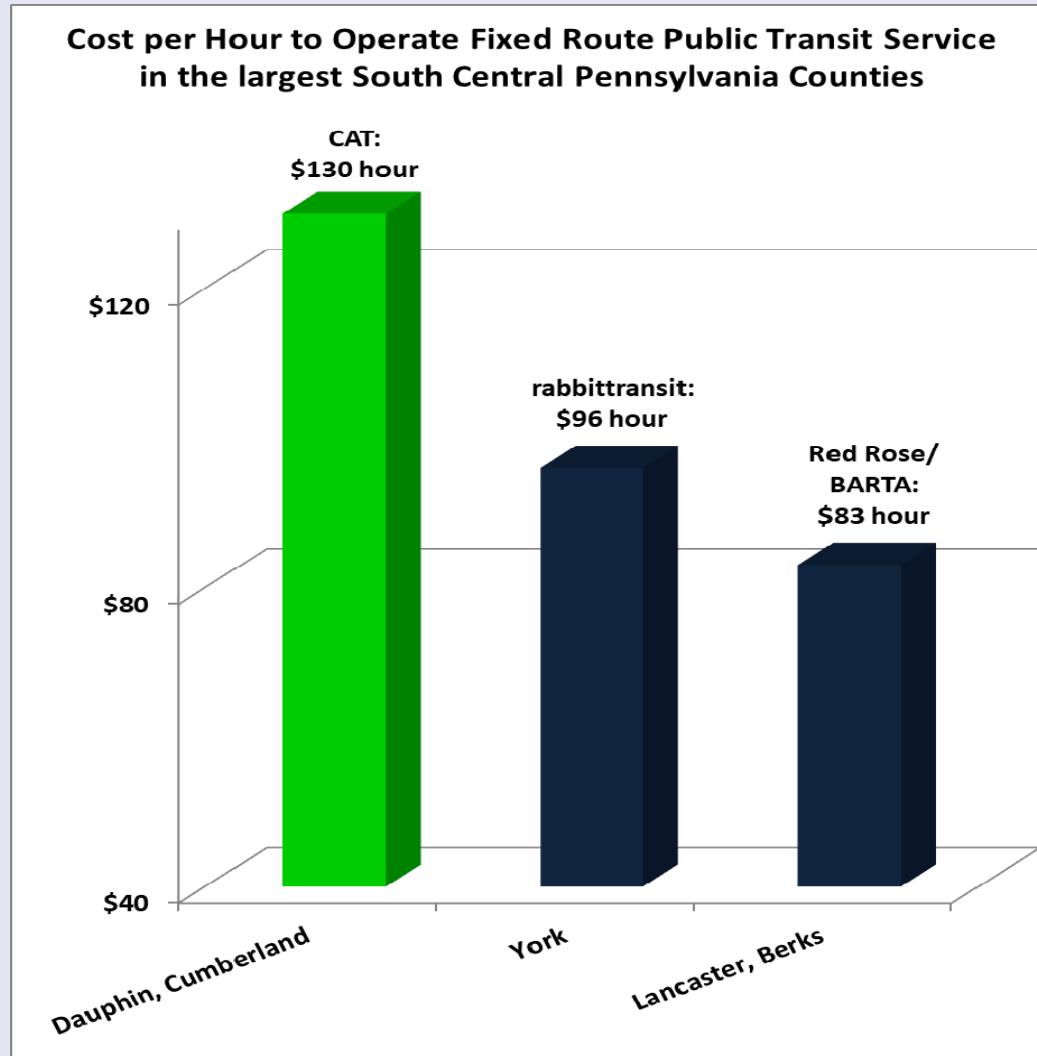
County Debt Per Capita



Cumberland County's conservative debt policy sets the maintenance of a AAA bond rating as an objective, conservatively limits the County's debt load to far below what the law allows, prohibits balloon payments, avoids the use of tax anticipation notes, swaps and derivatives—all to minimize County spending on debt service and related financing costs.

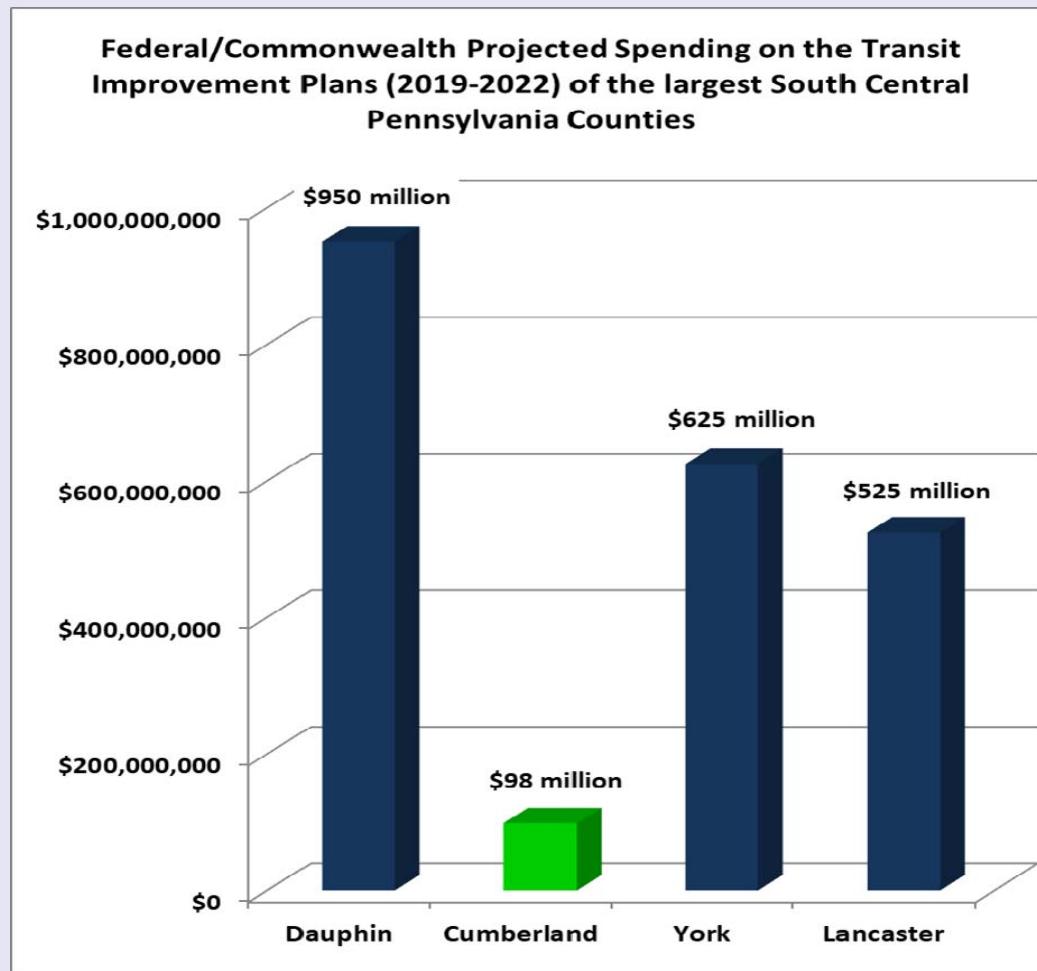
Cumberland County's Joint Ventures

How does the cost to provide public transit compare in the mid-state?



In 2019, Dauphin and Cumberland counties fixed route bus service, provided by Capital Area Transit (CAT), cost taxpayers 35% and 57% more, on a per hour basis, than the same service provided in York and Lancaster/Berks counties, respectively. CAT's comparatively high operating costs, as compared to rabbittransit and Red Rose/BARTA, means that CAT provides significantly less service for the taxpayers dollar than is provided in the other jurisdictions of York, Lancaster and Berks counties.

How do the large counties in South Central Pennsylvania fare in terms of securing Federal and Commonwealth funding for their transit improvement projects?



York and Lancaster counties enjoy separate, dedicated transit planning organizations which allocate transit improvement monies to projects within their own counties. In contrast, Dauphin, Cumberland and Perry counties all share a joint transit planning organization (HATS), staffed by the Tri-County Regional Planning Commission in Harrisburg, which prioritizes projects and allocates Federal and Commonwealth transportation funding among transit projects for Dauphin, Cumberland and Perry counties.

Figures above obtained June 17, 2020. Source: www.gis.penndot.gov/paprojects/PAProjects.aspx

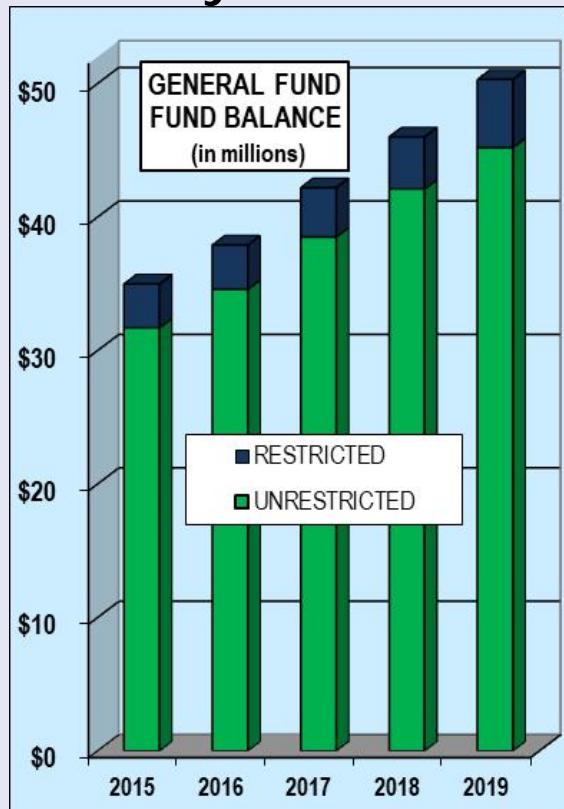
How Strong are the County's Finances?

In 2019, Cumberland County's healthy level of fund balance in its general fund allowed the County to retain the highest Standard & Poor's credit rating, AAA, for the 12th consecutive year.

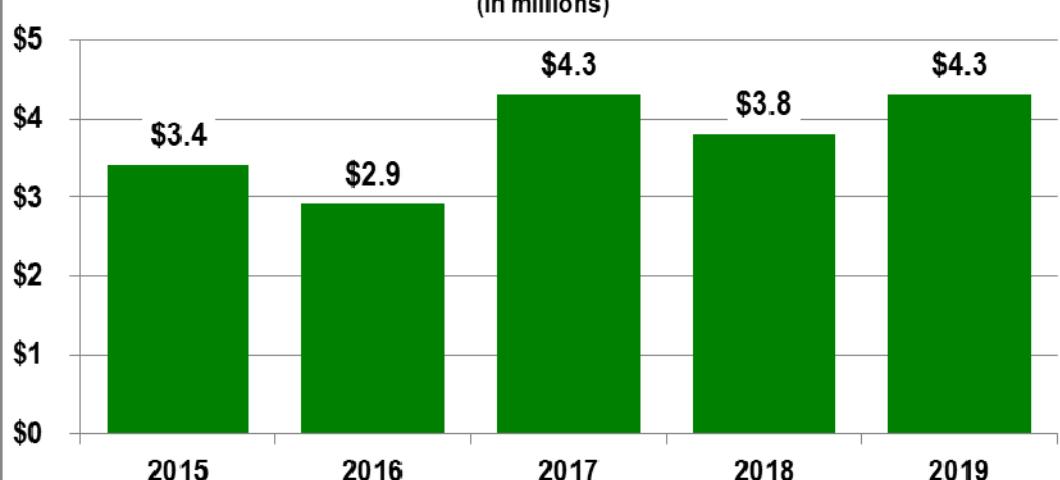
The Government Finance Officers Association recommends governments maintain a general fund unrestricted fund balance of at least two months of expenditures.

At December 31, 2019, Cumberland County's general fund unrestricted fund balance of \$45,209,437 represented approximately eight months of general fund expenditures and program subsidies. A healthy fund balance aides the County in managing financial risks and contingencies and helps ensure stable tax rates.

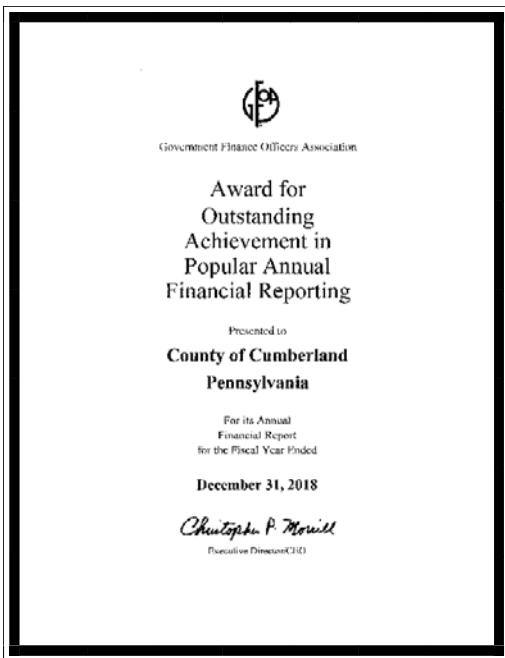
Cumberland County's total fund balance at December 31, 2019, including restricted and unrestricted, was \$50,316,333.



Change in General Fund Total Fund Balance, by Year



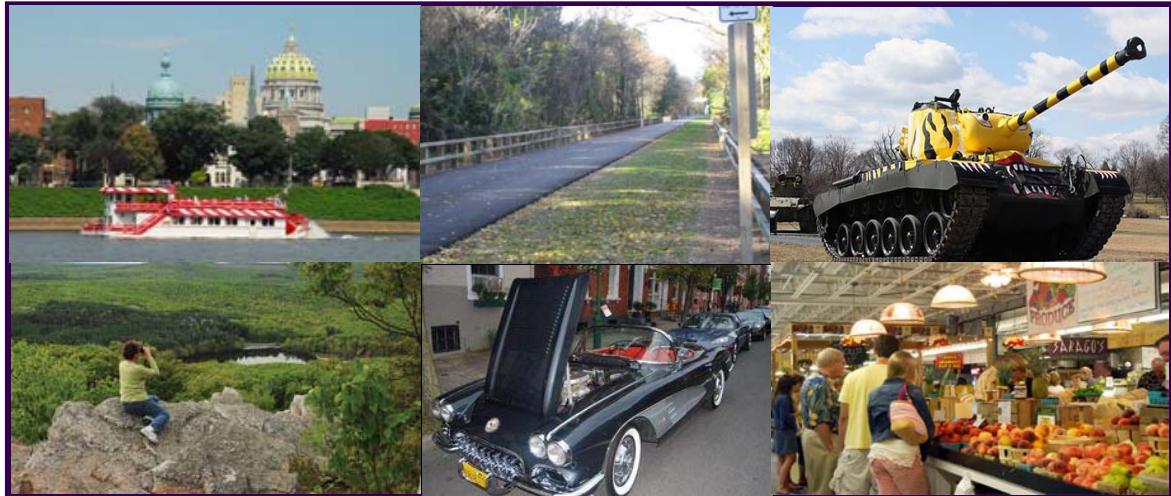
Award



The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Cumberland County, Pennsylvania for its Popular Annual Financial Report for the fiscal year ended December 31, 2018. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. Cumberland County has received a Popular Award for the last sixteen consecutive years. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and are submitting it to the GFOA.



Photos courtesy of the Cumberland Valley Visitors Bureau (www.visitcumberlandvalley.com). (left to right) Pride of the Susquehanna Riverboat, Wormleysburg; Cumberland Valley Rail Trail, Newville; Army Heritage and Education Center's Army Heritage Trail, Carlisle; Pole Steeple overlook Michaux State Forest, Gardners; Carlisle Events—Corvettes at Carlisle; West Shore Farmers Market, Lemoyne.



FRAUD, WASTE & ABUSE HOTLINE



If you think you have knowledge of...

- Suspected theft or misuse of County property or cash
- False reporting of hours worked
- Submission of illegitimate vendor invoices
- Misrepresentation of expense reimbursements
- Mismanagement of tax dollars
- Fraudulent reporting of medical, disability or workers compensation claims
- Spending in excess of what is reasonable and necessary
- Violations of the County's gift and gratuity policy
- Violations of the County's purchasing policy
- Other suspected fraud or abuse
- Suspicious behavior—Fraud perpetrators often display behavioral traits that serve as indicators of possible illegal behavior. The most commonly cited behavioral red flag was "living beyond their apparent means".*

YOU CAN HELP

- U.S. organizations lose an estimated 5% of their annual revenues to fraud.*
- Governments are one of the most commonly victimized industries.*
- Organizations with fraud hotlines significantly cut their losses due to fraud.*
- Frauds are more likely to be detected by a tip than by other means.*
- Organizations with hotlines detected frauds 47% more often and more quickly and experienced frauds that were 50% less costly.
- Fraud and abuse are crimes everyone pays for!
- Significant losses due to fraud could mean
 - Increased taxes
 - Decreased employee benefits
 - Tightening of program budgets
 - Less services for citizens
- It's your money. **You can make a difference!**



THIS HOTLINE WORKS FOR YOU!

Your tip may result in a cost-saving audit or investigation...but only if you report it to us.

** YOU HAVE THE RIGHT TO REMAIN ANONYMOUS! **

(Although, if you identify yourself, it may assist in our investigation)



For any observed fraud waste and abuse

- Report the following:
 - Person or persons involved
 - Physical location where fraud, waste and abuse is suspected.
 - Nature of the fraud/abuse – false reports, stealing, etc.
 - Date and/or duration of occurrences
 - Approximate dollar amount/value involved
 - Any other witnesses

Reporting options...

- Submit your tip electronically: Go to www.ccpa.net and on the Controller page click on 'Fraud & Abuse Hotline'.
- Mail your tip to: Fraud Hotline, P.O. Box 1079, Carlisle, PA 17013 (Restricted access to this PO Box is strictly enforced!)
- Call (717) 240-6192
- Fax (717) 240-6572

* Source: Association of Certified Fraud Examiners' Report to the Nation