

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE**

**COSTS CLAIMED UNDER TITLE IV-A
EMERGENCY ASSISTANCE
FOR CHILDREN IN THE PHILADELPHIA
JUVENILE JUSTICE SYSTEM**

JANUARY 1, 1996 - JUNE 30, 1996



**JUNE GIBBS BROWN
Inspector General**

**SEPTEMBER 1998
A-03-98-00590**



DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL
OFFICE OF AUDIT SERVICES
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SEP 10 1998

Our Reference: Common Identification Number A-03-98-00590

Mr. Jeffrey Logan
Deputy Secretary for Administration
Pennsylvania Department of Public Welfare
Health and Welfare Building
P.O. Box 2675
Harrisburg, Pennsylvania 17105-2675

Dear Mr. Logan:

This final audit report presents the results of an Office of Inspector General (OIG) **REVIEW OF COSTS CLAIMED UNDER THE TITLE IV-A EMERGENCY ASSISTANCE (EA) PROGRAM BY THE PENNSYLVANIA DEPARTMENT OF PUBLIC WELFARE (DPW) FOR CHILDREN IN THE PHILADELPHIA DEPARTMENT OF HUMAN SERVICES' (DHS) JUVENILE JUSTICE SYSTEM FROM JANUARY 1, 1996 THROUGH JUNE 30, 1996.** The objective of our review was to determine if DPW identified all costs associated with children in the DHS juvenile justice system on its claims for Federal Financial Participation (FFP) submitted to the United States Department of Health and Human Services' (HHS) Administration for Children and Families (ACF). Proper identification of these costs was necessary so that ACF could disallow them in accordance with its policy dated September 12, 1995. This policy stated that FFP was not available under the EA program, effective January 1, 1996, for costs associated with children in the juvenile justice system.

EXECUTIVE SUMMARY

Our review showed that DPW continued to claim FFP for services provided to children in the Philadelphia DHS juvenile justice system after January 1, 1996, and did not properly identify \$26 million of these costs on its claims for FFP. As a result, ACF was unable to disallow these costs and DPW was reimbursed FFP of about \$13 million for services provided to children in the Philadelphia DHS juvenile justice system between January 1, 1996 and June 30, 1996. The FFP consists of:

- Two quarterly claims for FFP totaling about \$4.3 million for children in the Philadelphia Youth Study Center (YSC), an institution that provides short term secure detention services to adolescents who have or are alleged to have committed delinquent acts. Philadelphia DHS officials identified the claim as being associated with children in the YSC, but did not identify the children as being adjudicated or non-adjudicated delinquents. Since DHS did not make this

distinction, DPW claimed FFP for the entire claim in accordance with its policy of allowing FFP for claims associated with non-adjudicated delinquents. This policy, in our opinion, violated the ACF instructions prohibiting FFP for adjudicated and non-adjudicated delinquent children, and may have allowed other counties to make similar erroneous claims.

- One quarterly claim for FFP of about \$4.1 million identified by Philadelphia DHS officials as being associated with delinquent children, but posted by DPW to a program measure account for dependent children. This may have been a simple error in posting to the DPW account. We noted that an identical claim made during the next quarter was properly posted to a delinquent children's program measure account.
- Two quarterly claims for FFP of about \$4.6 million for administrative costs that should have been allocated to accounts for delinquent children. We noted that the Philadelphia DHS did not allocate the costs to either dependent or delinquent program measure accounts, leading DPW to claim the entire amount for FFP. This condition likely continued beyond our audit period which ended June 30, 1996.

We recommend that DPW:

1. Conduct a review of all other counties to ensure that the cost of services provided to children in the juvenile justice system after January 1, 1996 were properly identified as such so that ACF could disallow them upon receipt of the quarterly claim for FFP. Also, ascertain that administrative costs were properly allocated by the counties between dependent and delinquent children program measure accounts. Summarize the results, and refund all costs inappropriately posted to dependent program measure accounts.
2. Review all adjustment and supplemental claims submitted after June 30, 1996 by the Philadelphia DHS for the quarters ended March 31, 1996 and June 30, 1996, and make appropriate adjustments to the DPW claims for FFP.
3. Refund to the Federal government \$13,005,829 for FFP associated with services provided to children in the Philadelphia DHS juvenile justice system between January 1, 1996 and June 30, 1996. The recommended refund amount may be adjusted by the results of the review described in recommendation #2. Details of the adjustments should be provided to ACF.
4. Review claims submitted by the Philadelphia DHS for quarters subsequent to June 30, 1996 to ensure they include a breakout allocation between dependent and delinquent related direct and administrative charges. Summarize the results, and

refund all costs inappropriately categorized as dependent costs. Results should be provided to ACF.

By letter dated August 21, 1998, DPW responded to a draft of this report. Although DPW did not agree to make a refund of \$13,005,829 to the Federal government, it did agree that \$4,285,450 was claimed for non-adjudicated delinquents, \$4,070,045 was posted in error to a program measure account for dependent children, and \$2,008,135 in administrative costs were claimed for delinquent children. We have attached DPW's letter as an appendix to this report. We have also summarized their response and our comments after the Conclusions and Recommendations section of this report.

BACKGROUND

Title IV-A, Section 406(e) of the Social Security Act established the EA program which is specifically intended to assist eligible children and families through emergency or crisis situations by providing temporary financial assistance and supportive services. The 45 CFR 233.120 gave States latitude in specifically defining the types of emergencies they will include in their program. States may identify the kinds of assistance and services required to meet the emergency situations they have defined. Once included in a State's definition of EA, services can be reimbursed at the 50 percent FFP rate to the extent that the services are not already reimbursed under the Federal Foster Care or Medicaid programs.

The ACF issued an Action Transmittal ACF-AT-95-9 on September 12, 1995 to State agencies notifying them that FFP was not available under the EA program for costs associated with providing benefits or services to children in the juvenile justice system who have been removed as a result of the child's alleged, charged, or adjudicated delinquent behavior. Pennsylvania, which had an approved State Plan amendment that covered such children, was allowed to continue to claim FFP through December 31, 1995. Effective January 1, 1996, FFP was not available, and any claims for such costs were to be disallowed.

The DPW is the State agency for the EA program in the Commonwealth of Pennsylvania. The Philadelphia DHS submits summary invoices for services provided to children under the EA program to DPW for reimbursement. The DPW rolls up all the summary invoices from the 67 counties in Pennsylvania and submits an ACF-231 report to ACF for FFP.

SCOPE

We conducted our review in accordance with generally accepted government auditing standards. The objective of our review was to determine if DPW identified all costs associated with children in the DHS juvenile justice system on its claims for FFP submitted to ACF. To accomplish this objective, we reviewed financial accounting records, EA summary invoices, Federal and State laws and regulations, Departmental Appeals Board decisions, and DPW policy and procedures. We performed other auditing procedures we considered necessary under the circumstances. Our

audit covered Philadelphia DHS juvenile justice system costs incurred between January 1, 1996 and June 30, 1996, and claimed on the following vouchers:

VOUCHERS REVIEWED BY OIG					
Voucher	Quarter Ended	Direct Costs		Administrative Costs	
		Claim	FFP	Claim	FFP
VT52113917	March 1996	\$4,976,265	\$2,488,132		
VT52113917	March 1996	8,140,090	4,070,045	\$10,342,263	\$5,171,132
VT62112748	June 1996	3,594,636	1,797,318		
VT62112748	June 1996	8,460,736	4,230,368	11,278,674	5,639,337
Totals		\$25,171,727	\$12,585,863	\$21,620,937	\$10,810,469

As shown in the previous table, we reviewed EA claims totaling \$46,792,664. This represents 68.2 percent of the total amount of \$68,587,795 claimed by DHS during the 6-month period under review.

We performed field work at DPW located in Harrisburg, Pennsylvania and at the Philadelphia DHS, Children and Youth Division and Division of Juvenile Justice Services in Philadelphia, Pennsylvania. Our field work was conducted between October 1997 and April 1998.

RESULTS OF REVIEW

Our review of DPW claims for FFP under the EA program disclosed that DPW claimed \$25,171,727 for direct costs of services provided to children in the DHS juvenile justice system between January 1, 1996 and June 30, 1996. Only \$8,460,736 of this amount, however, was properly identified on the FFP claim as being associated with children in the juvenile justice system. The ACF disallowed the amount properly identified but was unable to disallow the remaining \$16,710,991. We are questioning \$8,355,495 in FFP that DPW was reimbursed for these costs. The questioned amount consists of:

The DPW was reimbursed over \$13 million in FFP for services provided to children in the Philadelphia DHS juvenile justice system after January 1, 1996 because it did not accurately report these costs to ACF.

- Two quarterly claims for FFP totaling \$4,285,450 for children in the Philadelphia YSC,

- One quarterly claim for FFP of \$4,070,045 identified by Philadelphia DHS' Children and Youth Division as being associated with delinquent children, but posted by DPW to a program measure account for dependent children.

In addition, DPW claimed \$21,620,937 for administrative costs incurred by DHS during the 6-month period of our review. None of these costs were allocated to children in the DHS juvenile justice system, although we determined that a significant percentage of the direct costs was associated with these children. The ACF allowed the claim since none of the costs were identified as being related to children in the juvenile justice system and reimbursed DPW \$10,810,469 in FFP. We reallocated the administrative costs to the juvenile justice system, and questioned \$4,650,334 in FFP.

ACF Instructions and Actions to Disallow FFP

On September 12, 1995, ACF issued action transmittal ACF-AT-95-9 which stated that, effective January 1, 1996, FFP was not available under the EA program for costs associated with providing benefits or services to children in the juvenile justice system who have been removed as a result of the child's alleged, charged, or adjudicated delinquent behavior, or who have otherwise been determined to be in need of State supervision by reason of the child's behavior. Since the placement in the juvenile justice system was because of a child's behavior rather than a family emergency, the associated program and administrative costs would not be subject to Federal matching under the EA program.

On January 1, 1996, DPW established separate program measure accounts for expenditures associated with dependent children and delinquent children. The program measure accounts were as follows.

EA PROGRAM MEASURE ACCOUNTS				
Quarter Ended	Direct Costs		Administrative Costs	
	Dependent	Delinquent	Dependent	Delinquent
March 1996	66268	66280	66264	66265
	76272	76284	76264	76265
June 1996	66267	66279	66264	66265
	76271	76283	76264	76265

The ACF reviewed the quarterly FFP claims submitted by DPW and disallowed all costs posted to the delinquent accounts shown in the above table. As of May 1998, Region III ACF disallowed about \$50.1 million in juvenile justice related costs claimed by DPW for services

provided after January 1, 1996. The DPW appealed the disallowances to the HHS Departmental Appeals Board (DAB). The DAB upheld the ACF disallowances. Subsequently, DPW filed an appeal of the DAB decisions to the Third Circuit Court of Appeals.

YSC Claims

The two YSC claims totaling \$8,570,901 were incorrectly posted to program measure accounts for dependent children rather than to accounts for delinquent children. The FFP for these claims is \$4,285,450 as shown in the following table.

YSC EA CLAIMS						
Dates of Service		Number of Children	Days of Service	Cost Per Day	YSC Costs	FFP
Begin	End					
01/01/96	03/31/96	1,318	15,347	\$324.25	\$4,976,265	\$2,488,132
04/01/96	06/30/96	1,161	11,086	324.25	3,594,636	1,797,318
Totals		2,479	26,433	\$324.25	\$8,570,901	\$4,285,450

The Division of Juvenile Justice Services of DHS oversees the YSC. The YSC provides short term secure detention services to adolescents who have or are alleged to have committed delinquent acts. Children detained at the YSC were clearly excluded from the EA program under the provisions of the ACF action transmittal of September 12, 1995; nevertheless, the costs were claimed by DPW as being associated with dependent children. We believe there were two primary reasons why the costs were claimed for FFP.

One, DPW had established a policy on claiming EA costs that was clearly in violation of the ACF instruction. The ACF action transmittal excluded from the EA program children who were either delinquents or *alleged* to have committed delinquent acts. The DPW policy, Children, Youth and Families Bulletin 3140-96-05 dated September 17, 1996, allows EA claims for dependent children who are *alleged* to be delinquent until there is a delinquency adjudication.

Two, since under the DPW policy, children in the YSC could remain eligible for EA if they had not been adjudicated as delinquents, it was important, therefore, that the children be identified as either adjudicated or non-adjudicated delinquents. The DHS did not make this distinction, therefore, DPW posted these costs to a program measure account for dependent children and claimed the entire cost for FFP.

Children and Youth Claim

For the quarter ended March 31, 1996, the Philadelphia DHS submitted a claim to DPW for costs of services provided to delinquent children in that quarter. The claim for \$8,140,090 was clearly marked:

“Emergency Assistance (IV-A) Invoice / Delinquent, from: 01/01/96 thru: 03/31/96”

The DPW should have recorded this claim under program measure account 66280--Delinquent Payment. For some reason, DPW posted the claim under program measure account 66268--Dependent Payment. Because of this posting error, ACF was unable to identify and disallow the costs, and, as a result, reimbursed DPW \$4,070,045 in FFP.

We informed DPW officials of the posting error. The officials confirmed that there was a posting error, and stated they would determine if the posting error was adjusted. Although we noted hundreds of adjustments made by DPW to correct EA posting errors, we did not find an adjusting entry made to correct the error we identified. We noted that a similar claim for the quarter ended June 30, 1996 was properly posted by DPW officials to the Dependent Payment account.

Administrative Costs

The Philadelphia DHS reported to DPW that it had incurred \$21,620,937 of allowable administrative costs from January 1, 1996 through June 30, 1996 under the EA program. The DPW posted the full amount to program measure accounts for dependent children and was reimbursed \$10,810,469 in FFP. We believe this is incorrect. Neither DHS nor DPW allocated any of the administrative costs to the program measure accounts for delinquent children although our review disclosed that a significant percentage of the direct costs was associated with children in the DHS juvenile justice system. We reallocated administrative costs of \$9,300,668 associated with delinquent children. The FFP totaled \$4,650,334 as shown below.

- For the quarter ended March 31, 1996, DHS reported direct costs of \$24,570,585 and administrative costs of \$10,342,263 for a total of \$34,912,848. The direct costs consisted of YSC costs, delinquent costs and dependent costs. We excluded from our allocation, costs for delinquent children that were incurred prior to January 1, 1996, and costs associated with the YSC (these costs included administrative costs and were questioned in their entirety). Following this methodology, we determined that \$8,140,090 of the direct costs were incurred for services provided to delinquent children during this quarter. This represents about 41.5 percent of the adjusted direct cost claimed. We, therefore, allocated 41.5 percent of the administrative cost, or \$4,296,498, to the program measure accounts for delinquent children. The FFP totaled \$2,148,249.

- For the quarter ended June 30, 1996, DHS reported direct costs of \$22,396,273 and administrative costs of \$11,278,674 for a total of \$33,674,947. Following the same methodology as above, we allocated 44.4 percent of the administrative cost, or \$5,004,169 to the program measure account for delinquent children. The FFP totaled \$2,502,085.

Since DHS did not have procedures to allocate administrative cost between dependent and delinquent program measure accounts, this condition likely continued subsequent to our audit period, that is, the quarter ended June 30, 1996.

CONCLUSIONS AND RECOMMENDATIONS

The DPW continued to claim costs for services provided to children in the Philadelphia DHS juvenile justice system after January 1, 1996, but did not always identify them as such to ACF. As a result, ACF allowed claims totaling \$26,011,658 that should have been denied and reimbursed DPW \$13,005,829 in FFP for these claims. We believe the causes of these erroneous claims were posting errors and compliance with a DPW policy that violated ACF instructions.

We, therefore, recommend that DPW:

1. Conduct a review of all other counties to ensure that the cost of services provided to children in the juvenile justice system after January 1, 1996 were properly identified as such so that ACF could disallow them upon receipt of the quarterly claim for FFP. Also, ascertain that administrative costs were properly allocated by the counties between dependent and delinquent children program measure accounts. Summarize the results, and refund all costs inappropriately posted to dependent program measure accounts.
2. Review all adjustment and supplemental claims submitted after June 30, 1996 by the Philadelphia DHS for the quarters ended March 31, 1996 and June 30, 1996, and make appropriate adjustments to the DPW claims for FFP.
3. Refund to the Federal government \$13,005,829 for FFP associated with services provided to children in the Philadelphia DHS juvenile justice system between January 1, 1996 and June 30, 1996. The recommended refund amount may be adjusted by the results of the review described in recommendation #2. Details of the adjustments should be provided to ACF.
4. Review claims submitted by the Philadelphia DHS for quarters subsequent to June 30, 1996 to ensure they include a breakout allocation between dependent and delinquent related direct and administrative charges. Summarize the results, and

refund all costs inappropriately categorized as dependent costs. Results should be provided to ACF.

DPW Response and OIG Comments

By letter dated August 21, 1998, DPW responded to a draft of this report. The response addressed our recommendation that DPW refund the Federal government \$13,005,829. Although DPW did not agree to make the refund, it disputed only the amount of administrative costs questioned in this report. The DPW comments associated with the individual findings are summarized below along with our comments.

- The DPW did not dispute the fact that it claimed FFP of **\$4,285,450** for non-adjudicated delinquents. Their position is that the claims are allowable since the children were not adjudicated delinquents.

Our report is very clear on this matter. The ACF action transmittal ACF-AT-95-9 dated September 12, 1995 states that FFP is not available under the EA program for costs associated with children in the juvenile justice system who have been removed as a result of the child's *alleged, charged, or adjudicated* delinquent behavior. Therefore, we believe our recommended financial adjustment is appropriate.

- The DPW agreed that the FFP claim of **\$4,070,045** was posted and claimed as being associated with dependent children rather than delinquent children. The DPW requested that we consolidate these questioned costs with amounts already disallowed by ACF and which are being appealed to the Third Circuit Court.

The OIG is not involved in the litigation, and, cannot consolidate the questioned costs with previously questioned costs being appealed by DPW. We believe our recommended financial adjustment is appropriate.

- The DPW did not agree with our methodology for computing unallowable administrative costs of **\$4,650,334** associated with delinquent children. The DPW recomputed the amount of unallowable administrative costs to be \$2,008,135.

The DPW recognizes that it was not appropriate to post 100 percent of administrative costs to program measure accounts for dependent children. We believe our methodology for computing the unallowable costs is reasonable. We are unable to determine the reasonableness of DPW's alternative method due to lack of supporting documentation. We suggest that DPW provide the supporting documentation to ACF during the audit close-out process. We caution, however, that administrative costs associated with non-adjudicated delinquents need to be

treated in the same manner as administrative costs associated with adjudicated delinquents.

The DPW also stated that DPW auditors reviewed the Philadelphia DHS' supplemental invoices and identified one claim resulting in a reduction of cost claimed in the amount of \$545,932, or FFP of \$272,966. The DPW stated that our recommended refund should be reduced by that amount. As we stated in our recommendation # 3, DPW should provide the supporting details of this adjustment to ACF during the audit close-out process for their consideration.

We noted that DPW did not respond to our recommendations 1 and 4. We believe these recommendations are valid particularly since it was DPW's policy of claiming FFP for delinquent children after January 1, 1996. The ACF was able to disallow these claims only if they were properly identified as being associated with delinquent children.

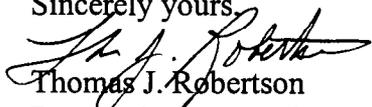
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This report and any findings of overpayments herein in no way addresses whether or not there are facts or legal bases to support a criminal, civil or administrative action under applicable criminal statutes or other authorities, such as the federal civil False Claims Act, the Program Fraud Civil Remedies Act, or the Civil Monetary Penalties Act. Nor does this report in any way conclude or suggest that the proper disposition of matters discussed herein is through administrative recoupment only.

Final determination as to actions taken on all matters reported will be made by the HHS action official named below. We request that you respond to the HHS action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

In accordance with the principles of the Freedom of Information Act (Public Law 90-23), HHS/OIG Office of Audit Services reports issued to the Department's grantees and contractors are made available, if requested, to members of the press and general public to the extent information contained therein is not subject to exemptions in the Act, which the Department chooses to exercise. (See Section 5.71 of the Department's Public Information Regulation, dated August 1994, as revised.)

To facilitate identification, please refer to Common Identification Number A-03-98-00590 in all correspondence relating to this report.

Sincerely yours,

Thomas J. Robertson
Regional Inspector General
for Audit Services

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Direct Reply to HHS Action Official:

Grants Officer
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Appendix
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AUG 21 1998

Jeffrey M. Logan
Deputy Secretary for Administration

(717) 787-3422
Email: jefllo@dpw.state.pa.us

Mr. Thomas J. Robertson
Regional Inspector General for Audit Services
Department of Health and Human Services
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150 S. Independence Mall West
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Philadelphia, Pennsylvania 19106-3499

Dear Mr. Robertson:

This is in response to the Office of Inspector General's (OIG) recent review of Pennsylvania's Title IV-A Emergency Assistance Program for children in the Philadelphia Juvenile Justice System. This review covered the period January 1, 1996 through June 30, 1996.

We disagree with the OIG's recommendation to refund to the federal government \$13,005,829 for federal financial participation (FFP) associated with services provided to children in the Philadelphia Department of Human Services Juvenile Justice System between January 1, 1996 and June 30, 1996.

Children and Youth Claim

The Comptroller's Office has agreed that \$4,070,045 of the FFP claim for one quarter in Philadelphia was posted and claimed as dependent instead of delinquent. We are requesting that you consolidate these questioned costs with amounts which were already disallowed and are currently being appealed to the Third Circuit Court.

Youth Study Center Claims

We disagree with your assertion that \$4,285,450 FFP was incorrectly claimed for delinquent children. We believe that costs can be claimed under Title IV-A Emergency Assistance for children until they have been adjudicated. A child who is charged or alleged has not been proven guilty; therefore, we do not agree with your finding.

Mr. Thomas J. Robertson

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Administrative Claims

Your draft report recommends a recovery of \$4,650,334 in federal participation claimed as administrative expenses. The recommended adjustment was based on the theory that the administrative costs charged for the period January 1, 1996 through June 30, 1996 by the Philadelphia Department of Human Services were expended at a ratio equal to the expenditure of service dollars for delinquent and dependent children. During the subject period, approximately 43 percent of the direct service costs were associated with serving delinquent children. As a result, approximately 43 percent of the administrative claim was questioned and recommended for recovery.

The administrative claim in question was computed by the statewide Random Moment Time Study (RMTS). The RMTS, when combined with child statistical data and a pool of administrative costs, allows the counties to account for the use of staff resources when claiming funds from the federal government. The cost pool utilized for this computation is almost always limited to the costs associated with serving dependent children. The cost of serving delinquent children are incurred by the County Juvenile Probation Office and are not considered in the RMTS computation.

In the case of Philadelphia, the cost pool does contain some costs associated with services of delinquent children. These costs are recorded by the Philadelphia Department of Human Services in a separate cost category and are readily identified. An adjustment of the cost pools to remove these costs and the delinquent children from the child count for the subject period, identifies the value of the inappropriate claim as \$2,008,135. Based on the above, the recommended federal disallowance would appear to be overstated by \$2,642,199.

Recommended Adjustment To Federal Disallowance of Direct Placement Costs

A review of Philadelphia's supplemental invoices for the period January 1, 1996 through June 30, 1996 was also conducted by Department of Public Welfare staff auditors. A supplemental claim for the period January 1, 1996 through March 31, 1996 was made by Philadelphia resulting in a reduction to the claim for the period. The supplemental claim reduced the costs claimed by \$545,932 and the FFP received by \$272,966.

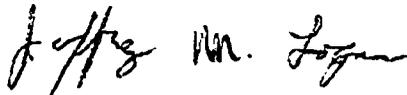
Mr. Thomas J. Robertson

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Since this adjustment already reduced the amount of the FFP claim, a recovery by the recommended amount would cause the claim to be understated. An adjustment or reduction of the recommended recovery by \$272,966 is appropriate.

Please let us know, through our Audit Resolution Section and Mr. Andy Johnson, when you may be able to meet and discuss the above exceptions we have taken with this audit report.

Sincerely,

Handwritten signature of Jeffrey M. Logan in cursive script.

Jeffrey M. Logan