



**MANHEIM CENTRAL SCHOOL DISTRICT
LANCASTER COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT**

JUNE 2014

COMMONWEALTH OF PENNSYLVANIA
EUGENE A. DEPASQUALE - AUDITOR GENERAL
DEPARTMENT OF THE AUDITOR GENERAL



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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Mr. Ken Kowalski, Board President
Manheim Central School District
71 North Hazel Street
Manheim, Pennsylvania 17545

Dear Governor Corbett and Mr. Kowalski:

We conducted a performance audit of the Manheim Central School District (District) to determine its compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). Our audit covered the period October 9, 2009 through January 3, 2014, except as otherwise indicated in the report. Additionally, compliance specific to state subsidies and reimbursements was determined for the school years ended June 30, 2009, 2010, 2011, and 2012. Our audit was conducted pursuant to Section 403 of The Fiscal Code, 72 P.S. § 403, and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit found that the District complied, in all significant respects, with relevant requirements, except as detailed in two (2) findings noted in this report. A summary of the results is presented in the Executive Summary section of the audit report.

Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and administrative requirements.

Sincerely,

A handwritten signature in cursive script, appearing to read "Eugene A. DePasquale".

EUGENE A. DEPASQUALE
Auditor General

June 30, 2014

cc: **MANHEIM CENTRAL SCHOOL DISTRICT** Board of School Directors

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Manheim Central School District (District) in Lancaster County. Our audit sought to answer certain questions regarding the District's compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures and to determine the status of corrective action taken by the District in response to our prior audit recommendations.

Our audit scope covered the period October 9, 2009 through January 3, 2014, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidies and reimbursements was determined for the 2008-09, 2009-10, 2010-11, and 2011-12 school years.

District Background

The District encompasses approximately 78.9 square miles. According to 2010 federal census data, it serves a resident population of 24,089. According to District officials, the District provided basic educational services to 2,956 pupils through the employment of 226 teachers, 160 full-time and part-time support personnel, and fifteen (15) administrators during the 2011-12 school year. The District received \$11.8 million in state funding in the 2011-12 school year.

Audit Conclusion and Results

Our audit found that the District complied, in all significant respects, with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures, except for two (2) compliance related matters reported as findings.

Finding No. 1: Possible Inaccurate Reporting of Retirement Compensation.

Our review of the Manheim Central School District's (District) payroll records found the District may have inaccurately reported compensation eligible for retirement to the Public School Employees' Retirement System for the 2008-09, 2009-10, 2010-11, and 2011-12 school years (see page 5).

Finding No. 2: Inadequate Internal Controls over Pupil Membership Data.

Our audit of the Manheim Central School District's pupil membership data found membership days and instructional time data reported to the Pennsylvania Department of Education by District personnel was inaccurate for the 2009-10, 2010-11, and 2011-12 school years (see page 8).

Status of Prior Audit Findings and Observations.

With regard to the status of our prior audit recommendations to the Manheim Central School District (District) from an audit released on March 4, 2011, we found that the District had taken appropriate corrective action in implementing our recommendations pertaining to transportation (see page 12) and procurement cards findings (see page 13).

Audit Scope, Objectives, and Methodology

Scope

What is a school performance audit?

School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, the Pennsylvania Department of Education, and other concerned entities.

Our audit, conducted under authority of Section 403 of The Fiscal Code, 72 P.S. § 403, is not a substitute for the local annual audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit covered the period October 9, 2009 through January 3, 2014, except for the verification of professional employee certification, which was performed for the period October 10, 2009 through October 25, 2013.

Regarding state subsidies and reimbursements, our audit covered the 2008-09, 2009-10, 2010-11, and 2011-12 school years.

While all districts have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with Pennsylvania Department of Education (PDE) reporting guidelines, we use the term *school year* rather than fiscal year throughout this report. A school year covers the period July 1 to June 30.

Objectives

What is the difference between a finding and an observation?

Our performance audits may contain findings and/or observations related to our audit objectives. Findings describe noncompliance with a statute, regulation, policy, contract, grant requirement, or administrative procedure. Observations are reported when we believe corrective action should be taken to remedy a potential problem not rising to the level of noncompliance with specific criteria.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws and defined business practices. Our audit focused on assessing the District's compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures. However, as we conducted our audit procedures, we sought to determine answers to the following questions, which serve as our audit objectives:

- ✓ Were professional employees certified for the positions they held?
- ✓ In areas where the District received state subsidies and reimbursements based on pupil membership (e.g., basic education, special education, and vocational education), did it follow applicable laws and procedures?

- ✓ In areas where the District received state subsidies and reimbursements based on payroll (e.g., Retirement), did it follow applicable laws and procedures?
- ✓ In areas where the District received transportation subsidies, were the District, and any contracted vendors, in compliance with applicable state laws and procedures?
- ✓ Did the District, and any contracted vendors, ensure that current bus drivers were properly qualified, and did they have written policies and procedures governing the hiring of new bus drivers?
- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the current employment contract(s) contain adequate termination provisions?
- ✓ Did the District have sufficient internal controls to ensure that the membership data it reported to PDE through the Pennsylvania Information Management System was complete, accurate, valid, and reliable?
- ✓ Were there any declining fund balances that may pose a risk to the District's fiscal viability?
- ✓ Did the District take appropriate steps to ensure school safety?
- ✓ Did the District have a properly executed and updated Memorandum of Understanding with local law enforcement?
- ✓ Were there any other areas of concern reported by independent auditors, citizens, or other interested parties?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audit?

Methodology

What are internal controls?

Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as:

- Effectiveness and efficiency of operations.
- Relevance and reliability of operational and financial information.
- Compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures.

Government Auditing Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our results and conclusions based on our audit objectives.

The District's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, as they relate to the District's compliance with relevant requirements that we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

In order to properly plan our audit and to guide us in possible audit areas, we performed analytical procedures in the areas of state subsidies and reimbursements, pupil transportation, pupil membership, and comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, pupil membership, bus driver qualifications, professional employee certification, state ethics compliance, financial stability, reimbursement applications, tuition receipts, and deposited state funds.
- Items such as board meeting minutes and policies and procedures.

Additionally, we interviewed select administrators and support personnel associated with the District's operations. To determine the status of our audit recommendations made in a prior audit report released on March 4, 2011, we reviewed the District's response to PDE dated April 23, 2012. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Possible Inaccurate Reporting of Retirement Compensation

Criteria relevant to the finding:

The Public School Employees' Retirement System Employer Manual (Manual) states that based on a Commonwealth Court decision, incentive payments are qualified earnings for retirement purposes. The Manual states that the following criteria must be met:

- The payment must be tied to work performance.
- There is an objective means to calculate the payment.
- The employee is contractually obligated to make the payment if the performance standards are met and are not discretionary or subjective.
- The payment is a significant part of the employee's income.

The 2007-2010 Agreement between the Manheim Central School District and the Manheim Central Education Association states in part:

Employees who receive National Board Certification shall receive an annual stipend of \$7,000 in addition to their regular salary for each full year they spend teaching at the District during the term of the Certification (subject to a 10-year maximum per teacher) . . .
(Emphasis Added)

Our review of the Manheim Central School District's (District) payroll records found the District may have inaccurately reported compensation eligible for retirement to the Public School Employees' Retirement System (PSERS) for the 2008-09, 2009-10, 2010-11, and 2011-12 school years.

Based on the Collective Bargaining Agreements (CBA), District employees were entitled to a non-cumulative stipend of \$7,000 from July 1, 2004 through June 30, 2012, and a non-cumulative stipend of \$3,500 from July 1, 2012 through June 30, 2014, for individuals who attain National Board Certification (NBC) as defined by the National Board of Professional Teaching Standards for each year the NBC was maintained.

Our review of payroll records found the District's payroll department processed NBC payments as if the payments were eligible PSERS compensation. Additionally, auditors found *The Public School Employees' Retirement System Employer Manual* lacked clarity on how to handle processing stipend payments such as the NBC. The \$7,000 annual stipends were included with the employees' annual salaries and paid over 26 pay periods. However, based on the e-mail correspondence from PSERS dated August 15, 2012, since NBC payments were one-time stipends that are not added to base salary, they would *not* be considered eligible PSERS compensation. Therefore, the District may have over-reported eligible PSERS compensation for individuals under the CBA as follows:

Compensation in Question		
School Year	Employees	Compensation
2011-12	27	\$189,000
2010-11	27	189,000
2009-10	25	175,000
2008-09	14	98,000
	Total:	<u>\$651,000</u>

*Criteria relevant to the finding
(continued):*

The 2010-2015 Agreement between the Manheim Central School District and the Manheim Central Education Association states in part:

Effective July 1, 2010, employees who receive National Board Certification shall receive an annual stipend of \$7,000. Effective July 1, 2012, employees who have National Board Certification on that date shall receive an annual stipend of \$3,500. Effective July 1, 2013, similarly certified employees will receive an annual stipend of \$3,500. The stipend, however, will not be paid after the 2013-14 contract year . . .

Discrepancy sheets will be provided to PSERS for the resolution of individuals' compensation identified as possibly being incorrectly reported to PSERS for the four (4) years ended June 30, 2009, 2010, 2011, and 2012. It should be noted that any \$7,000 payments issued to individuals from July 1, 2004 through June 30, 2008, for the NBC were not identified in this finding. In addition, any \$3,500 payments issued or payments that will be issued to individuals from July 1, 2012 through June 30, 2014, for the NBC were not identified in this finding.

Recommendations

The *Manheim Central School District* should:

1. Contingent upon PSERS determination, ensure the proper adjustments are made for all individuals whose eligible retirement compensation were not correctly reported.
2. Implement procedures for reviewing all salary and contribution reports prior to submission to PSERS in order to ensure that only eligible compensation is being reported to PSERS for retirement purposes, in accordance with the PSERS' Employer Reference Manual.
3. Contingent upon PSERS determination, provide to PSERS any documentation that PSERS needs to adjust incorrectly reported retirement compensation for periods prior to July 1, 2008, during the audit period of July 1, 2008 to June 30, 2012, and after July 1, 2012.

The *Public School Employees' Retirement System* should:

4. Review NBC payments made to employees from July 1, 2008 to June 30, 2012, to determine if the compensation was properly reported to PSERS for retirement purposes.
5. Based on its final determination, PSERS should adjust all compensation incorrectly reported by the District for professional employees from July 1, 2008 to June 30, 2012. Furthermore, PSERS must advise the District on how to resolve any compensation incorrectly reported to PSERS for all employees from July 1, 2004

through June 30, 2008, and July 1, 2012 through June 30, 2014, who received NBC stipends.

6. Consider incorporating revisions into *The Public School Employees' Retirement System Employer Manual*, which addresses the handling of stipends such as the NBC to ensure the correct reporting of retirement compensation.

Management Response

Management stated the following:

“Although management agrees with the finding in theory, the district will await the final written determination of PSERS. If PSERS determines that the National Board Certification payments are not considered eligible PSERS compensation, the district will make any necessary adjustments as required per that determination.”

Auditor Conclusion

Determination and adjustment of eligible wages for retirement purposes will ultimately need to be completed by PSERS. Our finding will stand as written.

Finding No. 2

Inadequate Internal Controls over Pupil Membership Data

Criteria relevant to the finding:

Pupil membership classifications must be maintained and reported in accordance with the Pennsylvania Department of Education's (PDE) guidelines and instructions, since membership is a major factor in determining state subsidies and reimbursements. Beginning in 2009-10, PDE required that child accounting data be collected in a database called the Pennsylvania Information Management System (PIMS).

According to PDE's *PIMS User Manual*, all Pennsylvania local education agencies must submit data templates in PIMS to report child accounting data. PIMS data templates define fields that must be reported. Four (4) important data elements from the Child Accounting perspective are: District Code of Residence; Funding District Code; Residence Status Code; and Sending Charter School Code. In addition, other important fields used in calculating state education subsidies are: Student Status; Gender Code; Ethnic Code Short; Poverty Code; Special Education; Limited English Proficiency Participation; Migrant Status; and Location Code of Residence. Therefore, PDE requires that student records are complete with these data fields.

The Pennsylvania Department of Education (PDE) bases all local education agencies' (LEA) state subsidy calculations on the student record data it receives in the Pennsylvania Information Management System (PIMS). PIMS is a statewide longitudinal data system or "data warehouse," designed to manage individual student data for each student served by Pennsylvania's Pre-K through Grade Twelve (12) public education systems.

PDE began calculating the LEA's state subsidy using the data that LEAs enter into PIMS beginning in the 2009-10 school year. Therefore, it is vitally important that the student information entered into this system is accurate, complete, and valid. LEAs must have strong internal controls in place to ensure the integrity of this data and to mitigate the risk of erroneous reporting. Without such controls, the LEA cannot be assured it receives the proper state subsidy.

Our audit of the Manheim Central School District's (District) pupil membership data for the 2009-10, 2010-11, and 2011-12 school years found membership days and instructional time data reported to PDE by District personnel was inaccurate for the 2009-10, 2010-11, and 2011-12 school years.

District personnel provided detailed pupil membership reports from their student information system (SIS) that did not agree with the final PIMS reports. We found numerous discrepancies with the data reported to PDE, as follows:

- Membership days for various students in various grades were possibly over/understated since District personnel did not reconcile each student's membership between the SIS report and the PIMS Summary of Child Accounting Membership report for the 2009-10 school year.
- Most non-resident children placed in private homes (foster children) were identified. However, District personnel incorrectly reported the district of residence as the Manheim Central School District instead of the

*Criteria relevant to the finding
(continued):*

PDE guidelines and instructions require the maintenance and retention of adequate documentation to verify the district's entitlement to state payments. Failure to maintain and retain this documentation could result in the loss of state funding.

Section 518 of the Public School Code requires that records be retained for a period of not less than six (6) years.

custodial parent(s) district of residence for several students during the 2009-10 and 2011-12 school years.

- Attendance days were incorrectly reported the same as the membership days figures, instead of the actual student days of attendance for the 2009-10, 2010-11, and 2011-12 school years.
- It appeared membership days for part-time students educated at the Lancaster Career and Technology Center were not reported during the 2010-11 school year.
- Instructional days reported on the Instructional Time and Membership Report (ITMR) and SIS reports were not in agreement for various terms during the 2010-11 school year.

The errors resulted from the following causes:

- Failure to establish written procedures for the collection, recording, and reporting of membership data.
- Failure to implement reconciliation procedures of membership data between the various SIS, PIMS, and ITMR reports for agreement.
- Use of incorrect extract parameters to create membership data reports from the SIS that were used to report membership data to PDE.

District personnel were unable to reconcile all of the differences noted during our membership verification because the individual responsible for reporting and processing child accounting data left the District during the audit. It was noted that District personnel had performed small batch verification procedures for the audit years. However, this process was not adequate as membership data was not reconciled in total for all students.

District personnel were unable to provide explanations for the membership data discrepancies or provide adequate documentation to support the accuracy of membership data reported to PDE. Therefore, no audit adjustments could be made to the District's reported pupil membership data or

the state subsidies and reimbursements for which the District received from PDE.

It is the responsibility of District management to have in place the proper internal policies and procedures to ensure that student data is accurate and reported correctly to PDE. Without such internal controls, the District cannot be assured that its student data is accurate or that it is receiving the appropriate state subsidies and reimbursements.

Recommendations

The *Manheim Central School District* should:

1. Develop and implement procedures to ensure detailed SIS generated pupil membership reports are reconciled to final PIMS reports and ITMRs.
2. Establish procedures to ensure the proper data elements are selected within the SIS to generate accurate and reliable membership reports.
3. Develop and implement written procedures for collecting, recording, and reporting of membership data to avoid reporting inaccurate data to PDE.
4. Review membership data submitted to PDE for years subsequent to our audit. If errors are found, submit the revisions to PDE.
5. Retain reports used to reconcile PIMS, SIS, and ITMR data for audit purposes.

Management Response

Management stated the following:

“In response to this finding, the district is in the process of developing procedures and implementing internal auditing and reconciliation processes to ensure the proper collection, recording and reporting of membership data to PDE and to assure that data is reconciled between the district SIS and PIMS and ITMR reports. Additionally, the district will retain any necessary reports to support the data reported.”

Auditor Conclusion

We are encouraged that the District is taking steps to address this deficiency. We will follow up on the status of our recommendations during our next cyclical audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Manheim Central School District (District) released on March 4, 2011, resulted in two (2) findings. The first finding pertained to internal control weaknesses resulting in questionable transportation reimbursements, and the second finding pertained to internal control weaknesses governing the use of procurement cards. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We analyzed the District's written response provided to the Pennsylvania Department of Education (PDE), performed audit procedures, and interviewed District personnel regarding the prior findings. As shown below, we found that the District did implement our recommendations related to both findings.

Auditor General Performance Audit Report Released on March 4, 2011

Finding No. 1: Continued Internal Control Weaknesses Resulted in Questionable Transportation Reimbursements

Finding Summary: Our prior audit of the District's 2004-05, 2005-06, 2006-07, and 2007-08 school years' pupil transportation data reported to PDE found:

- The District was not recording and calculating miles with and without pupils, nor was it retaining odometer readings for all vehicles to support mileage data used in calculations. The District was relying on the contractors to provide this data without odometer reading support. Only one (1) of the two (2) contractors was able to provide odometer readings to support data provide to the District. Review of the odometer readings provided found numerous errors in miles with and without pupils reported by the contractor to the District.
- The District was not maintaining pupil rosters to support the sample average calculations. Only one (1) monthly roster was available for audit review.
- The District was not verifying the accuracy of data supplied by the contractors, but merely accepting the figures and relying on their accuracy.

As a result of the lack of documentation, we were unable to verify the accuracy of transportation reimbursements of \$792,764, \$747,598, \$934,505, and \$875,741 for the 2004-05, 2005-06, 2006-07, and 2007-08 school years, respectively.

Recommendations: Our audit finding recommended that the District:

1. Obtain, review, and record the odometer readings for all vehicles in order to complete the sample average calculations used to report miles with and without pupils to PDE.
2. Retain pupil rosters, for audit review, used to complete the sample average calculations of pupil counts reported to PDE.
3. Develop and implement a review system to ensure all transportation data and supporting documentation was accurately reported and maintained for audit review.
4. The District's business manager should ensure the above recommendations were implemented by transportation personnel, so that management was provided assurance that data being reported to PDE was accurate.

We also recommended that PDE should:

5. Require the District to maintain sufficient, competent, and relevant documentation to ensure proper justification for the receipt of state funds.

Current Status: During our current audit, we found that the District did implement the recommendations. The District obtained the required odometer readings and pupil rosters which was required for audit verification. Furthermore, the transportation coordinator is independently tracking the transportation data to ensure all required documentation is obtained and retained for audit purposes. The District's transportation coordinator uses a spreadsheet to monitor and calculate transportation data. A process has been implemented to have the spreadsheet reviewed by the business manager prior to reporting data to PDE.

Finding No. 2: Internal Control Weaknesses Governing the Use of Procurement Cards

Finding Summary: Our prior audit found that during a review of procurement card (p-card) invoices for three (3) months of 2007 (July, August, and September) the District had issued 53 p-cards with various limits. Furthermore, the following issues were identified: 1) failure to bid the purchase of supplies and equipment, 2) payment of nineteen (19) separate items that were not supported by an invoice or receipt, 3) improper payment of Pennsylvania sales tax on 43 separate purchases totaling \$283, and 4) lack of board policy and administrative control over transactions.

Recommendations: Our audit finding recommended that the District should:

1. Determine if the controls governing the use of p-cards in the District were adequate.
2. Review the limits given to p-card holders to ensure those limits are low enough to ensure that purchases cannot exceed bidding thresholds.
3. Ensure compliance with state bid law requirements.
4. Ensure that all p-card purchases were supported by actual invoices or receipts.
5. Implement a policy making the p-card user liable for any sales tax charges, other than room and meal costs.

Current Status: During our current audit, we found that the District did implement our prior recommendations by implementing the following corrective actions:

1. The District has steadily increased controls governing the use of p-cards, and, at the time of review, the number of card holders had been reduced to ten (10) individuals. The District urges all users to procure items through traditional avenues if possible and to use the p-cards only when necessary. The District's Tax Identification number is printed on the front of each of card so applicable tax-exempt purchases can be easily made.
2. The maximum limits of purchases allowable per card are reasonable based on the types of purchases each individual could make.
3. The p-card policy #625 requires a purchase order for invoices exceeding \$4,000 to avoid circumventing the bidding process.
4. All p-card holders must complete an expense report, attach the original invoice and receipt for all purchases/transactions, and submit the documents for review.
5. The District updated their p-card policy #625 on July 25, 2010. This update holds the p-card users accountable for sales tax and disputes.

Distribution List

This report was initially distributed to the Superintendent of the District, the Board of School Directors, our website at www.auditorgen.state.pa.us, and the following stakeholders:

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This report is a matter of public record and is available online at www.auditorgen.state.pa.us. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.