

PERFORMANCE AUDIT

Oil City Area School District Venango County, Pennsylvania

October 2014



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

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

Mr. Randall Schwabenbauer, Board President
Oil City Area School District
825 Grandview Road
Oil City, Pennsylvania 16301

Dear Governor Corbett and Mr. Schwabenbauer:

We conducted a performance audit of the Oil City Area 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 February 3, 2012 through May 15, 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, 2011 and June 30, 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. We appreciate the District's cooperation during the conduct of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale".

Eugene A. DePasquale
Auditor General

October 16, 2014

cc: **OIL CITY AREA 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 Oil City Area School District (District) in Venango 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 February 3, 2012 through May 15, 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 2010-11 and 2011-12 school years.

District Background

The District encompasses approximately 80 square miles. According to 2010 federal census data, it serves a resident population of 15,057. According to District officials, the District provided basic educational services to 2,214 pupils through the employment of 149 teachers, 121 full-time and part-time support personnel, and twelve (12) administrators during the 2011-2012 school year. The District received \$18 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: Errors in Reporting Social Security and Medicare Wages Resulted in a Net Reimbursement Overpayment of \$57,709. Our audit of the Oil City Area School District's Social Security and Medicare wages reported for the 2010-11 school year found administrative internal control weaknesses, which resulted in inaccurate reports being submitted to the Pennsylvania Department of Education. These inaccuracies resulted in an overpayment of \$57,709 (see page 5).

Finding No. 2: Failure to Have All School Bus Drivers' Qualifications on File. Our audit of the Oil City Area School District's (District) bus drivers' qualifications for the 2013-14 school year found that the District did not have all of the qualification records on file at the time of the audit (see page 8).

Status of Prior Audit Findings and Observation. With regard to the status of our prior audit recommendations to the Oil City Area School District (District) from an audit released on January 14, 2013, we found that the District had taken appropriate corrective action in implementing our recommendations pertaining to pupil membership (see page 11), pupil transportation (see page 12), and regarding the lack of sufficient internal controls over its student record data (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 February 3, 2012 through May 15, 2014, except for the verification of professional employee certification, which was performed for the period November 21, 2011 through February 19, 2014.

Regarding state subsidies and reimbursements, our audit covered the 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., Social Security and retirement), did it follow applicable laws and procedures?
- ✓ In areas where the District received transportation subsidies, was 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?
- ✓ Were votes made by the District's Board of School Directors free from apparent conflicts of interest?
- ✓ 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

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.

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.

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 January 14, 2013 we reviewed the District's response to PDE dated March 18, 2013. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1 →

Errors in Reporting Social Security and Medicare Wages Resulted in a Net Reimbursement Overpayment of \$57,709

Criteria relevant to the finding:

The 1986 Budget Reconciliation Act requires local education agencies (LEA) to deposit Social Security and Medicare tax contributions for wages earned on or after January 1, 1987, directly to authorized depositories or Federal Reserve banks. LEAs were required to pay the full amount of the employer's tax due, including the Commonwealth's share, which is 50 percent of the employer's share of tax due for employees employed by an LEA prior to July 1, 1994, (existing employees).

Act 29 of 1994 further changed the way in which LEAs are reimbursed for Social Security and Medicare contributions by providing that employees who had never been employed by an LEA prior to July 1, 1994, (new employees) would have Social Security and Medicare employer shares reimbursed based on the LEA's aid ratio or 50 percent, whichever is greater.

LEAs are subsequently reimbursed for the Commonwealth's share based on wages reported to the Pennsylvania Department of Education, excluding wages paid with federal funds.

Our audit of the Oil City Area School District's (District) Social Security and Medicare wages reported for the 2010-11 school year found administrative internal control weaknesses that resulted in inaccurate reports being submitted to the Pennsylvania Department of Education (PDE). These inaccuracies resulted in a net overpayment to the District of \$57,709.

We found that the wages reported in the third quarter (July, August, and September) of the 2010-11 fiscal year, included wages paid in the month of June. The June wages were previously reported in the second quarter of the previous fiscal year. The reporting error effected wages paid with Commonwealth funds and wages paid by federal funds. District personnel stated the reporting of the wages from June 2010 twice was a clerical error.

The Commonwealth does not reimburse districts for wages paid with federal funds. Reported federal wages are deducted from total wages when the reimbursement is calculated. Therefore, it is very important to report wages and federal wages accurately.

If the District had an internal review process in place that compared the quarterly wages reported to PDE to the quarterly wages reported to the Internal Revenue Service (IRS), they would have noticed the error and could have corrected it prior to submitting the application for reimbursement.

Total wages eligible for Social Security and Medicare reimbursement were incorrectly submitted to PDE, as follows:

<u>Total Wages Subject to State Reimbursement</u>					
<u>Reporting Period</u>	<u>Audited</u>	<u>Reported</u>	<u>Wages Overstated</u>	<u>Rate</u>	<u>Reimbursement (Over) Payments</u>
Existing Employees					
7/10 – 9/10 *	\$ 920,532	\$ 1,363,873	\$ 443,341	0.03100	\$(13,744)
7/10 – 9/10 **	920,532	1,363,873	443,341	0.00725	(3,214)
New Employees					
7/10 – 9/10 *	1,773,321	2,484,495	711,174	0.04818020	(34,265)
7/10 – 9/10 **	1,773,321	2,484,495	711,174	0.01126795	<u>(8,013)</u>
	* Social Security Wages		** Medicare Wages		<u>\$(59,236)</u>

<u>Federal Wages Not Subject to State Reimbursement</u>					
<u>Reporting Period</u>	<u>Audited</u>	<u>Reported</u>	<u>Wages Overstated</u>	<u>Rate</u>	<u>Reimbursement Under Payments</u>
Existing Employees					
7/10 – 9/10 *	\$ 51,683	\$ 71,945	\$ 20,262	0.03100	\$628
7/10 – 9/10 **	51,683	71,945	20,262	0.00725	147
New Employees					
7/10 – 9/10 *	192,209	204,856	12,647	0.04818020	609
7/10 – 9/10 **	192,209	204,856	12,647	0.01126795	<u>143</u>
	* Social Security Wages		** Medicare Wages		<u>\$1,527</u>

Recommendations

The *Oil City Area School District* should:

1. Comply with PDE instructions for the completion of the Reconciliation of Social Security and Medicare Tax Contributions form when reporting wages paid in total for each quarter.
2. Implement administrative internal control procedures to ensure that wages reported to the IRS and PDE are balanced prior to submission of quarterly and annual reports.
3. Perform an internal review of subsequent reports and make any necessary revisions as required.

The *Pennsylvania Department of Education* should:

4. Adjust the District's allocations to resolve the reimbursement overpayment of \$57,709.

Management Response

Management stated the following:

“Management agrees with the finding. Form PDE-339 ‘Reconciliation of Social Security and Medicare Tax Contributions’ was properly filed for the quarter ended June 30, 2010. This report was filed using wages paid by the district for the months of April, May and June 2010. However, when form PDE-339 was filed for Period 1 of 2010 for the months of July, August and September 2010, the month of June was inadvertently included again in this report. Due to this clerical error, the district received reimbursement twice for the month of June 2010. This was the only report filed in error for this quarter.

The district understands the importance of accurately filing all reports. This error was simply an oversight and not intentional. The district understands that this overpayment will be withheld from future payment(s) from the state.”

Auditor's Conclusion

We are encouraged that the District understands the importance of accurately completing the reimbursement applications. We will verify the District's corrective actions during our next cyclical audit.

Finding No. 2

Failure to Have All School Bus Drivers' Qualifications on File

Criteria relevant to the finding:

Section 111 of the Public School Code (PSC), 24 P.S. § 1-111, (Act 34 of 1985, as amended) requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police.

Additionally, as of April 1, 2007, under Act 114 of 2006, as amended (see 24 P.S. § 1-111 (c.1)), public and private schools have been required to review federal criminal history record information (CHRI) records for all prospective employees and independent contractors who have contact with children, and make determination regarding the fitness of the individual to have contact with children. The Act requires the report to be reviewed in a manner prescribed by the Pennsylvania Department of Education. The review of CHRI reports is required prior to employment, and includes school bus drivers and other employees hired by independent contractors who have contact with children.

Similarly, Section 6355 of the Child Protective Services Law (CPSL), 13 Pa. C.S 6355, known as Act 151, requires prospective employees to submit an official child abuse clearance statement obtained from the Pennsylvania Department of Public Welfare.

Our audit of the Oil City Area School District (District) bus drivers' qualifications for the 2013-14 school year found that the District did not have all of the correct records on file at the time of the audit.

Several different state statutes and regulations establish the minimum required qualifications for school bus drivers. The purpose of these requirements is to ensure the safety and welfare of the students transported on school buses.

We reviewed the personnel records for all 47 bus drivers employed by the District's pupil transportation contractor and found that fourteen (14) drivers' personnel files were missing one (1) or more of the required documentation, as noted below:

- Eight (8) bus drivers did not have a valid "S" Endorsement Card on file.
- Seven (7) bus drivers did not have a valid physical examination certificate on file.
- Six (6) bus drivers did not have a valid Act 34 clearance on file.
- Three (3) bus drivers did not have a valid Act 151 child abuse clearance on file.
- Five (5) bus drivers did not have a valid Act 114 clearance on file.

District personnel stated that it is the contractor's responsibility to provide the District with up-to-date documents when they receive them. However, it is the District's responsibility to ensure that any information supplied by the contractor is accurate and complete.

If the District had appropriate review procedures in place, they would have been aware that the drivers did not have complete records.

Criteria relevant to the finding:

The CPSL prohibits the hiring of an individual named as the perpetrator of a founded report of child abuse or is named as the individual responsible for injury or abuse in a founded report for school employee.

Regarding the maintenance of documentation, Section 111 (7)(b) of the PSC, 24 P.S. § 1-111 (7)(b), provides in part:

“Administrators shall maintain a copy of the required information. Administrators shall require contractors to produce a report of criminal history record information for each prospective employee of such contractor prior to employment. . . .”

Additionally, Chapter 23 of the State Board of Education Regulations indicates the board of directors of a school district is responsible for the selection and approval of eligible operators who qualify under the law and regulations.

On March 17, 2014, we informed the District’s management of the missing documentation and instructed them to obtain the necessary documents so they could ensure the drivers are properly qualified to have direct contact with children. The District immediately notified the contractor of the missing documentation, and the contractor immediately faxed the missing documentation to the District.

The review of the missing documentation found no issues that would call into question the drivers suitability to provide transportation services to the District’s students.

It is the responsibility of District’s management to have internal policies and procedures in place to ensure that all employees or contracted employees who have direct contact with children have the proper qualification documentation. By not having the required bus drivers’ qualifications documentation on file, the District was unable to determine whether all drivers are qualified to transport students. If unqualified drivers transport students, there is an increased risk to the safety and welfare of students.

Recommendations

The *Oil City Area School District* should:

1. Ensure all bus drivers’ qualifications are on file prior to hiring them to transport students.
2. Ensure bus drivers’ personnel files are kept up-to-date and the proper clearances are obtained.
3. Establish procedures to ensure the contractor’s recommended drivers’ qualifications are reviewed prior to Board of School Directors’ approval to ensure completeness and appropriateness and that the contractor does not allow any bus driver to transport students prior to the Board’s review and approval.
4. Review its current bus driver listing and work with its contractor to obtain all required clearances.

Management Response

Management stated the following:

“Management agrees with the finding. During the course of the audit, it was discovered that certain school driver qualifications that the district had on file were not the ‘official’ copies that were required by the state auditors. The district was not aware that these forms were unacceptable.

For example, a driver provided proof of his FBI fingerprint check through the PA Department of Public Welfare. Although the letter indicated that there was no record and specifically mentioned the FBI, apparently this particular background check through the PA Department of Public Welfare was for the Commonwealth of Pennsylvania only and not the entire United States.

As another example, a driver provided proof of the FBI fingerprint check which also stated that there was no record. However, the ‘Rap Sheet’ was not attached, which made it unacceptable.

In other cases regarding the Criminal Record Check for Pennsylvania, the forms that the drivers provided indicated ‘no record’, but the auditors were looking for the official certificate. The forms that the district had on file were similar to a receipt for payment.

The district understands the importance of allowing only drivers who meet these high standards to transport our students. The district believes that the information that we had on file was sufficient to ensure that none of these drivers have a criminal record. However, in the interest of the safety of our students, the district is in the process of obtaining the official qualifications necessary even through it requires some of the drivers to apply for new clearances.”

Auditor Conclusion

We are encouraged that the District has taken the concerns of the Pennsylvania Department of the Auditor General seriously and is taking the necessary corrective actions. We will determine the effectiveness of the corrective actions during our next cyclical audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Oil City Area School District (District) released on January 14, 2013, resulted in two (2) findings and one (1) observation, as shown below. 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 and observation. As shown below, we found that the District did implement our recommendations related to pupil membership, pupil transportation, and student record data.

Auditor General Performance Audit Report Released on January 14, 2013

Finding No. 1: Errors in Reporting Pupil Membership Resulted in Reimbursement Underpayments of \$12,031

Finding Summary: Our prior audit of the pupil membership reports submitted to PDE for the 2008-09 and 2009-10 school years found reporting errors. District personnel failed to report or inaccurately reported non-resident pupil membership days. These errors resulted in reimbursement underpayments totaling \$12,031.

Recommendations: Our audit finding recommended that the District should:

1. Strengthen controls to ensure adherence to PDE regulations when reporting non-resident students attending the District's educational programs.
2. Perform an internal audit of all records received from each building to ensure accuracy.
3. Implement internal control procedures to ensure District personnel request and obtain verification of residency and legal guardianship for non-resident students enrolled in the District.
4. Review reports submitted subsequent to the years audited and submit revised reports to PDE if errors are found.

We also recommended that PDE should:

5. Adjust the District's allocations to resolve the reimbursement underpayments totaling \$12,031.

Current Status: Our current audit of non-resident pupil membership for the 2011-12 school year did not disclose any reporting discrepancies. The District implemented a central registration process whereby one (1) person enrolls new students and enters the information into the student accounting software program. In addition, this person collects verification of residency and legal guardianship paperwork so that non-resident students will clearly be identified. During our current audit, we found that the District did implement our prior recommendations.

Finding No. 2: Internal Control Weaknesses in Pupil Transportation

Finding Summary: Our prior audit of the District's board meeting minutes revealed that the Board of School Directors (Board) did approve a pupil transportation program for the District, but the approved program did not meet all of the requirements of the Pennsylvania State Board of Education Regulations.

Recommendations: Our audit finding recommended that the District should:

1. Consult with the District's solicitor to develop proper procedures to assist the Board in meeting their responsibilities for the District's pupil transportation program.
2. Instruct the District's transportation coordinator to develop appropriate written procedures relating to the District's transportation program in compliance with Pennsylvania State Board of Education Regulations and PDE reporting requirements.
3. Develop a system of dual controls to ensure that all district-prepared transportation reports are accurate and correct prior to submission to PDE.
4. Implement procedures with the non-public schools to ensure that proper documentation relating to requests for transportation are received and properly implemented.
5. Independently verify non-reimbursable pupil documentation to ensure the data reported to PDE is accurate.
6. Independently verify hazardous pupil information to ensure the propriety of data reported to PDE.

7. Consult with the District’s solicitor to convert the “Proposal for Transportation Services” to a signed agreement or contract to protect the District’s interests.
8. Require the District’s contractor to name the District as “additional insured” on their Certificate of Insurance.

Current Status:

Our current audit of pupil transportation for the 2011-12 school year noted one (1) discrepancy in reporting one (1) bus; however, the monetary effect is not enough to warrant a current audit finding. The District resubmitted the annual transportation report to resolve this discrepancy. The District correctly reported the number of non-public pupils, non-reimbursable pupils, and hazardous pupils transported. The contract between the District and contractor has since been signed by both parties even though it was previously approved by the Board and the District has been added as additional insured on the contractor’s certificate of insurance. Additionally, the District is receiving Board approval of pupil rosters, miles traveled with and without, and the total annual approved miles. During our current audit, we found that the District did implement our prior recommendations.

Observation:

The Oil City Area School District Lacks Sufficient Internal Controls Over Its Student Record Data

Observation Summary:

Our prior audit of the District’s board meeting minutes revealed that the Board did approve a pupil transportation program for the District, but the approved program did not meet all of the requirements of the Pennsylvania State Board of Education Regulations.

Recommendations:

Our audit observation recommended that the District should:

1. Reference the Pennsylvania Information Management System (PIMS) manual for proper instructions in reporting non-resident student’s membership days.
2. Strengthen internal controls to ensure adherence to PDE regulations when reporting non-resident students.
3. Review the accuracy of membership reports submitted to PDE for school years subsequent to the audit and, if reporting errors are found, contact the PIMS help desk for guidance in changing the coding and submitting revised reports to PDE.

We also recommended that PDE should:

4. Adjust the District's and other local education agencies (LEA) allocations to resolve any over or underpayments that may have occurred as a result of the reporting errors.
5. Process the District's submitted manual changes and recalculate the possible effect on all LEA subsidies.

Current Status:

Our current audit for the 2011-12 school year did not disclose any discrepancies. District employees responsible for child accounting have attended numerous trainings and review reports for accuracy before submitting to PDE. During our current audit, we found that the District did implement our prior recommendations.

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:

The Honorable Tom Corbett
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