



BETHLEHEM-CENTER SCHOOL DISTRICT
WASHINGTON COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

JULY 2013

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

Mrs. Karen Drill, Board President
Bethlehem-Center School District
194 Crawford Road
Fredericktown, Pennsylvania 15333

Dear Governor Corbett and Mrs. Drill:

We conducted a performance audit of the Bethlehem-Center School District (District) to determine its compliance with applicable state laws, contracts, grant requirements, and administrative procedures. Our audit covered the period August 24, 2010 through March 20, 2013, except as otherwise indicated in the report. Additionally, compliance specific to state subsidies and reimbursements was determined for the school years ended June 30, 2010 and June 30, 2009. Our audit was conducted pursuant to 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 applicable state laws, contracts, grant requirements, and administrative procedures, except as detailed in one finding noted in this report. In addition, we identified three matters unrelated to compliance that are reported as observations. A summary of the results is presented in the Executive Summary section of the audit report.

Our audit finding, observations, 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,

/s/

EUGENE A. DEPASQUALE
Auditor General

July 18, 2013

cc: **BETHLEHEM-CENTER 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 Bethlehem-Center School District (District). Our audit sought to answer certain questions regarding the District's compliance with applicable state laws, contracts, grant requirements, and administrative procedures.

Our audit scope covered the period August 24, 2010 through March 20, 2013, 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 2009-10 and 2008-09 school years.

District Background

The District encompasses approximately 99 square miles. According to 2010 federal census data, it serves a resident population of 8,759. According to District officials, the District provided basic educational services to 1,340 pupils through the employment of 107 teachers, 47 full-time and part-time support personnel, and 8 administrators during the 2009-10 school year. Lastly, the District received \$12 million in state funding in the 2009-10 school year.

Audit Conclusion and Results

Our audit found that the District complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except for one compliance related matter reported as a finding. In addition, we identified three matters unrelated to compliance that are reported as observations.

Finding: Errors in Reporting Student Data Resulted in a \$22,036 State Subsidy Underpayment.

Our audit of the Bethlehem-Center School District's (District) student data reported to the Pennsylvania Department of Education found that membership for foster children was understated, which resulted in a \$22,036 state subsidy underpayment to the District for the 2009-10 school year (see page 6).

Observation No. 1: The District Lacks Sufficient Internal Controls Over Its Student Data.

Our review of the Bethlehem-Center School District's data integrity found that its internal controls need to be improved (see page 8).

Observation No. 2: The Amount Paid to Transportation Contractors Greatly Exceeds the Pennsylvania Department of Education Allowance.

Our audit of the Bethlehem-Center School District's contracted pupil transportation costs found that its payments to a transportation contractor exceeded the Pennsylvania Department of Education's final formula allowance (see page 11).

Observation No. 3: Lack of Segregation of Duties. Based on our audit of the Bethlehem-Center School District's (District) internal controls, we found that District lacks proper segregation of duties within its business office (see page 14).

Status of Prior Audit Findings and Observations. There were no findings or observations in our prior audit report.

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 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 August 24, 2010 through March 20, 2013.

Regarding state subsidies and reimbursements, our audit covered the 2009-10 and 2008-09 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 applicable state laws, 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:

- ✓ 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?
- ✓ 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?

- ✓ 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 their current bus drivers were properly qualified, and did they have written policies and procedures governing the hiring of new bus drivers?
- ✓ Were there any declining fund balances that may pose a risk to the District's fiscal viability?
- ✓ 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 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 local auditors, citizens, or other interested parties?

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.

The District's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with applicable laws, contracts, grant requirements, and administrative procedures. 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 applicable state laws, regulations, contracts, grant requirements, and

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 applicable laws, contracts, grant requirements, and administrative procedures.

administrative procedures 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 control 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, bus driver qualifications, pupil membership, and financial stability.
- Items such as board meeting minutes and policies and procedures.

Additionally, we interviewed select administrators and support personnel associated with the District's operations.

Findings and Observations

Finding →

Criteria relevant to the finding:

The Public School Code, 24 P.S. § 25-2503(e), provides for Commonwealth payment of tuition for children placed in private homes.

The Pennsylvania Information Management System manual of reporting provides guidelines for the reporting of all residency classifications.

Errors in Reporting Student Data Resulted in a \$22,036 State Subsidy Underpayment

Our audit of the Bethlehem-Center School District's (District) nonresident pupil membership for the 2009-10 school year found errors in the reports submitted by the District to the Pennsylvania Department of Education (PDE). These errors resulted in a \$22,036 state subsidy underpayment for children placed in private homes (foster children) for the 2009-10 school year.

In the 2009-10 school year, the District's student membership for nonresident elementary foster children was understated by 15 days. Likewise, the District's membership for nonresident secondary foster children was understated by 439 days. This resulted in a total underpayment of \$22,036 in Commonwealth subsidies.

The errors occurred because District personnel incorrectly reported these children's "District Code of Residence" in PDE's Pennsylvania Information Management System (PIMS). In addition, District personnel responsible for entering student data into the PIMS system were not familiar with the PIMS residency code reporting guidelines.

District management is ultimately responsible for the accuracy of the student data that PDE uses to calculate the District's state subsidies. The District did not have the proper policies and procedures in place to ensure that its staff submitted correct information to PIMS. Without these internal controls, the District cannot be sure that the information it sends to PDE is accurate, jeopardizing the District's state subsidy.

We have provided PDE with a report detailing the nonresident membership errors for use in recalculating the District's tuition for foster children.

Recommendations

The *Bethlehem-Center School District* should:

1. Review the PIMS manual of reporting for instructions in the proper reporting of nonresident students.
2. Put into place policies and procedures for verifying student data reported to PDE through PIMS.
3. Review membership reports submitted to PDE for years subsequent to the audit, and if similar errors are found, submit revised reports to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's allocations to correct the underpayment of \$22,036.

Management Response

Management provided a response agreeing with the finding but making no further comment at the time of our audit.

Observation No. 1

The District Lacks Sufficient Internal Controls Over Its Student Data

Criteria relevant to the observation:

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 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 and analyze individual student data for each student served by Pennsylvania's Pre-K through Grade 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 review of the Bethlehem-Center School District's (District) data integrity found that its internal controls need to be improved. Specifically, our review found that:

1. The PIMS administrator/child accounting coordinator is also the transportation coordinator and the business manager. In December 2012, he was also appointed as acting superintendent. With one person responsible for so many reporting requirements, there is an increased risk that the District will not be able to maintain an effective and an efficient PIMS reporting system.
2. District personnel in charge of child accounting and PIMS reporting did not print out the required validation reports from the District's Student Information System (SIS) software after the data was uploaded to PIMS at the end of the 2009-10 school year. Consequently, District personnel did not reconcile the SIS vendor membership reports with the PIMS reports, which would have identified inconsistencies.

Criteria continued...

Additionally, according to the *Federal Information System Controls Audit Manual*, a business entity should implement procedures to reasonably assure that: (1) all data input is done in a controlled manner; (2) data input into the application is complete, accurate, and valid; (3) incorrect information is identified, rejected, and corrected for subsequent processing; and (4) the confidentiality of data is adequately protected.

3. Our test of student registrations found that data for one of the 17 students tested was not uploaded to the PIMS student calendar fact template.
4. When creating information for the PIMS School Calendar Template, District personnel did not report the correct number of scheduled school days on the original calendar. Specifically:
 - a. The District reported 191 school days. However, the board-approved school calendar was actually 180 days.
 - b. The District incorrectly reported the number of non-instructional “Act 80” days.
 - c. Ten days were lost due to inclement weather, but personnel reported nine.
 - d. Four snow days were made up within the calendar, but District personnel reported zero.
 - e. District personnel reported June 14, 2010, as the last instructional day when it was actually June 11, 2010.
5. The aggregate days of membership District personnel reported on the SIS state attendance report did not agree with membership shown on the PIMS Summary of Child Accounting Membership report.
6. The District does not have adequately documented procedures in place to ensure continuity over its PIMS data submission in the event of a sudden change in personnel or child accounting vendors.

The District’s management is responsible for maintaining adequate information system controls to ensure that the membership data it maintains in the SIS, and uploads into PIMS, is complete, valid, and accurate. Moreover, it appears that management did not properly train and educate the District staff responsible for maintaining its membership data. Finally, management increased the risk that data errors would not be caught by placing the District’s membership reporting responsibilities on one individual, who was already in charge of several operational areas.

Recommendations

The *Bethlehem-Center School District* should:

1. Consider delegating the PIMS coordinator duties to personnel who would be dedicated to PIMS reporting.
2. Print out SIS membership reports and PIMS reports after the PIMS upload is completed for that school year and perform reconciliations between the District's child accounting software data and the PIMS reports, and retain them for our audit purposes.
3. Work in conjunction with the software vendor to determine why one student listed on the SIS state audit report was not uploaded to the PIMS student calendar fact template.
4. Correctly report days in session, "Act 80" days, days lost due to other reasons, total make-up days, and the last day of instruction when creating information for the PIMS School Calendar Template.
5. Properly report the days in session to ensure the correct reporting of the aggregate days of membership.
6. Develop documented procedures (e.g., procedure manuals, policies, or other written instructions) to ensure continuity over PIMS data submission if those involved persons were to leave the LEA suddenly or otherwise be unable to upload PIMS data to PDE.
7. Review membership reports submitted to PDE for years subsequent to the audit, and if similar errors are found, submit reviewed reports to PDE.

Management Response

Management waived the opportunity to reply to the observation at the time of our audit.

Observation No. 2

The Amount Paid to Transportation Contractors Greatly Exceeds the Pennsylvania Department of Education Allowance

Criteria relevant to the observation:

Chapter 23 of the State Board of Education Regulations states that the Board of School Directors is responsible for the negotiation and execution of contracts or agreements with contractors, and approval of the drivers of the vehicles providing transportation.

Our audit of the Bethlehem-Center School District's (District) contracted pupil transportation costs found that the District paid its transportation contractor substantially more than the Pennsylvania Department of Education's (PDE) final formula allowance. The allowance is used to determine the District's subsidy for pupil transportation services.

PDE's final formula allowance provides for a per-vehicle allowance based on the year of manufacture of the vehicle chassis, the approved seating capacity, number of trips the vehicle operates, the number of days pupils were transported, the approved daily miles driven, any excess hours, and the greatest number of pupils transported. The final formula allowance is adjusted annually by an inflationary cost index. The District receives the lesser of the final formula allowance for the vehicles or the actual amount paid to the contractor, multiplied by the District's aid ratio.

The following chart details the fluctuation in contracted cost compared to PDE's final formula allowance:

<u>School Year</u>	<u>Contractor Cost</u>	<u>Final Formula Allowance</u>	<u>Contractor Cost Exceeding Final Formula Allowance</u>	<u>Percentage Difference</u>
2009-10	\$2,706,267	\$1,328,642	\$1,377,625	103.69
2008-09	2,594,531	1,310,433	1,284,098	97.99
2007-08	2,663,761	1,315,264	1,348,497	102.53
2006-07	2,397,150	1,222,798	1,174,352	96.04
2005-06	2,285,458	1,120,277	1,165,181	104.01

The following chart details the total amount paid to all contractors each school year, the maximum cost allowable, the total reimbursement received by the District from PDE, and the actual local tax dollars required to operate the District's pupil transportation program.

<u>School Year</u>	<u>Contractor Cost</u>	<u>Maximum Allowable Cost</u>	<u>Reimbursement Received</u>	<u>Local Share</u>
2009-10	\$2,706,267	\$1,313,126	\$1,207,861	\$1,498,406
2008-09	2,594,531	1,302,470	1,198,198	1,396,333
2007-08	2,663,761	1,310,035	1,216,732	1,447,029
2006-07	2,397,150	1,222,798	1,134,278	1,262,872
2005-06	<u>2,285,458</u>	<u>1,115,995</u>	<u>1,041,305</u>	<u>1,244,153</u>
Total	<u>\$12,647,167</u>	<u>\$6,264,424</u>	<u>\$5,798,374</u>	<u>\$6,848,793</u>

A query of PDE's pupil transportation data found that 486 Pennsylvania school districts, intermediate units, and area vocational-technical schools contracted their pupil transportation service for the 2009-10 school year. Approximately 27 percent of local education agencies paid their contractors the final formula allowance or less. An additional 23 percent paid less than 10 percent over their final formula allowance. As shown in the chart on the previous page, the District's payments to the contractor ranged from 96.04 to 104.01 percent over the final formula allowance during the five years reviewed.

District personnel stated the District's Board of School Directors did not seek competitive bids for the pupil transportation services. The District chose to instead negotiate with the same local contractor that had been providing service for many years.

While the Public School Code does not require districts to bid pupil transportation, our work has found that those that choose to do so frequently obtain a better price, even from an existing contractor. This reduction in cost can result in substantial savings to the district.

Recommendations

The *Bethlehem-Center School District* should:

1. Prior to negotiating a new contract, and in conjunction with the Board of School Directors, should be cognizant of the state's final formula allowance cost formula.

2. Routinely seek competitive bids for all the District's pupil transportation services to ensure the most efficient cost to the District and its taxpayers.
3. Prepare pupil transportation contracts to ensure that the local effort share is as minimal as possible by establishing a base rate and increases that are in line with PDE's final formula allowance for all pupil transportation costs.
4. Have District personnel continually monitor and justify any increase in the District's pupil transportation costs.

Management Response

Management waived the opportunity to reply to the observation at the time of our audit.

Observation No. 3

Lack of Segregation of Duties

Criteria relevant to the observation:

The United States General Accounting Office's (GAO) *Standards for Internal Control in the Federal Government* (November 1, 1999) states, in part:

"[Internal control is] an integral component of an organization's management that provides reasonable assurance that the following objectives are being achieved:

- effectiveness and efficiency of operations,
- reliability of financial reporting, and
- compliance with applicable laws and regulations."

GAO standards also state:

"Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud. This should include separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets. No one individual should control all key aspects of a transaction or event."

During our audit of the Bethlehem-Center School District's (District) internal controls, we found a lack of segregation of duties in the District's business office.

The Business Manager's duties include preparing the accounts receivables, preparing the deposits, and reconciling the bank statements. Additional duties include being the Pennsylvania Information Management System (PIMS) administrator/child accounting coordinator, the transportation coordinator, the student activity fund custodian, and the food service custodian. The Business Manager also oversees the football concession stand, records all free and reduced lunches for the cafeteria program, and makes calls to identify substitute teachers for the next day. In addition, on December 3, 2012, the Board of School Directors (Board) appointed the business manager as Acting Superintendent.

Our review of the Business Manager's job description found that his responsibilities include supervising the collection, safekeeping, recording, and depositing of all funds. However, it does not indicate that he is to perform all of the day-to-day tasks related to these responsibilities. Rather, it discusses his supervision of the staff members who perform these tasks.

The job description also states the Business Manager is to administer, through the food service director, the submission of financial data and reimbursement reports to the State Food Service and Nutrition Division. However, it does not indicate that he should record the free and reduced lunch information as he is currently doing. Instead, once again it describes his supervision of the person who performs this duty. Moreover, the Business Manger's job description does not identify him as the PIMS administrator/child accounting coordinator, student activity fund custodian, or substitute teacher call person recruiter. Nor did it address any type of responsibility for the concession stand.

The District's internal controls are weakened because the Business Manager is responsible for the entire process, rather than the supervision of it. For example, he not only approves transactions, he also processes, records, and reviews them. Without a level of review to ensure that information has been entered accurately and activities have been performed correctly, there is an increased chance that errors will be made. Moreover, it increases the possibility inappropriate activities could occur.

According to District personnel, the Business Manager took on these extra duties himself, without approval or authorization from either the Board or the former Superintendent. This creates additional concerns regarding the overall governance of the District. Specifically, the Board and the former Superintendent were responsible for the overall governance of the District. Therefore, it was their responsibility to ensure that staff was only performing duties as assigned. Without this knowledge, the Board and the administration cannot make sound decisions about how to operate the District.

Segregation of duties is critical to effective internal control. It reduces the risk of errors and inappropriate actions. Segregation of duties is a deterrent to fraud because it requires collusion with another person to perpetrate a fraudulent act.

Recommendations

The *Bethlehem-Center School District* should:

1. Ensure that the Board has information about the District's personnel and their assigned duties.
2. Develop internal controls through policies and procedures that adequately segregate duties to ensure that one individual does not control all key aspects of a transaction.
3. Direct the Business Manager to act in a supervisory capacity overseeing the staff who should perform the day-to-day duties.
4. Contact the District's local auditor to help the District improve internal controls.

Management Response

Auditor's note: The District's response identified individuals and entities by their specific names, which the Pennsylvania Department of the Auditor General has replaced with position titles and entity type as they were identified throughout the report.

Management stated the following:

“While on its face the auditor might think there is a lack of segregation of duties with regard to the business manager serving as the Acting Superintendent. However, it must be understood that this arrangement (was made) in consultation with the Pennsylvania Department of Education and the Office of Chief Counsel. The appointment of [the business manager] as Acting Superintendent was vitally important to the continued operation of the district from both an operational standpoint and a financial one. We have provided copies of documentation detailing the communication with the Pennsylvania Department of Education. We therefore, strenuously disagree with the auditor's assessment.”

Auditor Conclusion

The appointment of the Business Manager as Acting Superintendent was only one aspect of the internal control weakness noted in our observation. Aside from the additional responsibilities the Business Manager has taken on as Acting Superintendent, the fact that one employee is responsible for overseeing, authorizing, processing, and reviewing District transactions constitutes a serious internal control weakness by any definition. The District needs to address this situation immediately in order to prevent possible errors and to meet generally accepted internal control standards meant to minimize the potential for fraud.

Status of Prior Audit Findings and Observations

Our prior audit of the Bethlehem-Center School District resulted in no findings or observations.

Distribution List

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

The Honorable Tom Corbett
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