



**CAMP HILL SCHOOL DISTRICT  
CUMBERLAND COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT**

**DECEMBER 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

Mr. Stephen Karl, Board President  
Camp Hill School District  
2627 Chestnut Street  
Camp Hill, Pennsylvania 17011

Dear Governor Corbett and Mr. Alleman:

We conducted a performance audit of the Camp Hill 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 December 4, 2009 through January 4, 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 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 significant noncompliance with relevant requirements, as detailed in the three (3) audit findings within 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.

On November 26, 2012, we initiated a special audit of the details surrounding the retirement of the District's former Superintendent on July 1, 2011. Specifically, we sought to determine whether the former Superintendent was paid only what he was entitled under his employment contract. This performance audit covered the period July 1, 2008 through July 1, 2011, and 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. This performance audit was separate and distinct from the District's cyclical performance audit, which was conducted simultaneously and the results of which are described in the following pages of the audit report. We conduct cyclical performance audits approximately every two (2) years.

Our special audit of the former Superintendent's retirement found that the District complied, in all significant respects, with the certain relevant requirements related to our specific audit objectives.

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". The signature is fluid and cursive, with a long horizontal stroke at the end.

EUGENE A. DEPASQUALE  
Auditor General

December 11, 2013

cc: **CAMP HILL SCHOOL DISTRICT** Board of School Directors

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## **Executive Summary**

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### **Audit Work**

The Pennsylvania Department of the Auditor General conducted a performance audit of the Camp Hill School District (District) in Cumberland 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 December 4, 2009 through January 4, 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 two (2) square miles. According to 2010 federal census data, it serves a resident population of 7,888. According to District officials, the District provided basic educational services to 1,190 pupils through the employment of 98 teachers, 80 full-time and part-time support personnel, and seven (7) administrators during the 2009-10 school year. Lastly, the District received \$2.5 million in state funding in the 2009-10 school year.

### **Audit Conclusion and Results**

Our audit found significant noncompliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures, as detailed in the three (3) audit findings within this report.

**Finding No. 1: Possible Ineligible Wages Reported to the Public School Employees' Retirement System.** Our review of retirement and payroll records found that the Camp Hill School District possibly reported ineligible wages to the Public School Employees' Retirement System (see page 6).

**Finding No. 2: Deficiencies in School Bus Drivers' Qualifications.** Our audit of the Camp Hill School District's (District) bus drivers' qualification information found a lack of documentation needed to verify that all of the District's bus drivers possessed the minimum required qualifications for employment. In addition, we found that the District was not maintaining a list of current and substitute bus drivers and that the District's Board of School Directors had not approved the bus drivers prior to transporting students (see page 8).

**Finding No. 3: Memorandum of Understanding with Local Law Enforcement Continued to Not Be Updated Timely.** Our audit found that the Memorandum of Understanding (MOU) between the Camp Hill School District (District) and a local law enforcement agency had not been updated since August 20, 2010, and that the District had not followed its own policy for updating the MOU every two (2) years (see page 12).

**Status of Prior Audit Findings and**

**Observations.** With regard to the status of our prior audit recommendations to the Camp Hill School District (District) from an audit released on June 25, 2010, we found the District had taken appropriate corrective action in implementing our recommendations pertaining to updating their Memorandum of Understanding (MOU) with local law enforcement (see page 14). However, the District did not follow its own policy for updating the MOU every two (2) years as noted in Finding No. 3 of the current audit (see page 12).

## Audit Scope, Objectives, and Methodology

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### 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 December 4, 2009 through January 4, 2013, except for the verification of professional employee certification which was performed for the period December 5, 2009 through January 4, 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 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?

- ✓ 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 state subsidies and reimbursements based on payroll (e.g. Social Security and retirement), did it follow applicable 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 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 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, bus driver qualifications, professional employee certification, state ethics compliance, 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.

Lastly, to determine the status of our audit recommendations made in a prior audit report released on June 25, 2010, we reviewed the District's response to PDE dated August 25, 2010. We then performed additional audit procedures targeting the previously reported matters.

## Findings and Observations

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### Finding No. 1

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### Possible Ineligible Wages Reported to the Public School Employees' Retirement System

*Criteria relevant to the finding:*

The Public School Employees' Retirement System Employer's Reference Manual for Reporting, Chapter 5 provides in part that reimbursement for unused vacation days or annual leave are unqualified payments, not eligible for retirement contributions.

Our audit of the Camp Hill School District's (District) retirement and payroll records for the 2006-07 through 2012-13 school years found that the District may have incorrectly reported its former Superintendent's payments for unused vacation days to the Public School Employees' Retirement System (PSERS). The District included these payments in the wages it reported to PSERS from the 2006-07 school year until the former Superintendent retired at the end of the 2011-12 school year (payment for 2010-11 vacation days was made during the 2011-12 school year). The PSERS Reference Manual for Reporting indicates that reimbursement for unused vacation days or annual leave are not eligible for inclusion in retirement contributions.

The District reported the following potentially ineligible wages to PSERS:

<b>Ineligible Unused Vacation Days Reported to PSERS</b>		
Year End June 30	Unused Vacation Days Reported	Ineligible Wages Reported
2012	10	\$ 5,903
2010	10	5,666
2009	5	2,344
2008	5	1,553
2007	5	1,410
	35	<u>\$16,876</u>

The District was unaware that these wages may be ineligible. During our audit, the District also paid its current Superintendent for unused vacation days. However, the District did not report these wages to PSERS for inclusion in his retirement contributions.

Information pertaining to the possible ineligible wages was provided to PSERS for their review. PSERS will make the final determination as to whether these wages can be included in the former Superintendent's retirement contributions.

## **Recommendations**

The *Camp Hill School District* should:

1. Contingent upon PSERS' final determination, report to PSERS only those wages allowable for retirements purposes, as provided for in the PSERS Employer Reference Manual.
2. Have payroll personnel and the business manager review the PSERS manual to familiarize themselves with wages which are considered not eligible for retirement reporting purposes.
3. Implement procedures for reviewing all salary and contribution reports in order to ensure that only eligible wages are being reported to PSERS for retirement contributions.

The *Public School Employees' Retirement System* should:

4. Review the Superintendents' salary payments and determine what action, if any, is necessary with regard to the District's inclusion of payment for unused vacation days as retirement contributions.

## **Management Response**

Management stated the following:

“We were unaware that payment for accrued vacation was PSERS ineligible, as the retiring superintendent was the first, and only, employee who had a payment for vacation clause as part of her contract.

We now are aware and will handle payments in lieu of vacation as non PSERS eligible compensation.”

## **Auditor Conclusion**

Contrary to the District's response, the current Superintendent's contract does contain a payment for vacation clause—Section 6.01. We will review the steps the District has taken to prevent such ineligible payments during our next audit.

## Finding No. 2

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## Deficiencies in School Bus Drivers' Qualifications

*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, as well as a federal criminal history record. Section 111 lists convictions for certain criminal offenses that would prohibit individuals from being hired and provides that convictions for other felonies and misdemeanors would disqualify individuals for employment if they occurred within ten (10) or five (5) years, respectively.

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 will have contact with children, and make a 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.

Our audit of the Camp Hill School District's (District) bus drivers' qualification information found a lack of documentation needed to verify that all of the District's bus drivers possessed the minimum required qualifications for employment. In addition, we found that the District was not maintaining a list of current and substitute bus drivers and that the District's Board of School Directors (Board) had not approved the bus drivers prior to their transporting students.

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

During our audit, we requested that the District provide us with the following six (6) pieces of required documentation for its current and substitute bus drivers:

1. Valid driver's license.
2. Certification of school bus driver skills and safety training.
3. Certification of a physical examination.
4. State criminal history background check.
5. Federal Criminal History Record.
6. Official child abuse clearance statement.

According to the District's personnel records, its contractor provides it with one regular driver. However, the District did not have any of the necessary documentation on file to verify that this bus driver was properly qualified. In addition, District personnel did not have a substitute drivers' list from the contractor, nor were they able to provide the names of the substitute drivers. Additionally, based on a review of the District's board meeting minutes the District's Board had not approved the regular driver or the substitute(s) before they were permitted to transport the

*Criteria relevant to the finding (continued):*

22 Pa Code 23.4(2) states in part that the Board of School Directors is responsible for “The selection and approval of appropriate vehicles for use in district service and eligible operators who qualify under the law and regulations.”

Chapter 8 of the State Board of Education Regulations states that School entities shall require a criminal history background check prior to hiring an applicant or accepting the services of a contractor, if the applicant, contractor or contractor’s employees would have direct contact with children. The criminal history background check may not be more than one year old at the time of employment or engagement of contracted services.

Similarly, Section 6355 of the Child Protective Services Law (CPSL), 23 Pa. C.S. § 6355, known as Act 151, requires prospective school employees to submit an official clearance statement obtained from the Pennsylvania Department of Public Welfare. 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.

Amendments to Section 111 required all current school employees to submit an “Arrest/Conviction Report and Certification” form (PDE-6004) to local education agencies indicating whether or not they have ever been arrested or convicted of any Section 111 offense by December 27, 2011. Furthermore, effective September 28, 2011, all current employees arrested or convicted of a Section 111 offense must complete the form and file it a designated school administrator within 72 hours.

District’s students. This action was a violation of the State Board of Education Regulations, Chapter 23, which requires that the Board select and approve qualified operators for transporting students.

On December 3, 2012, we informed District personnel of the missing documentation for verifying the qualifications of its current and substitute driver(s) and instructed them to obtain the necessary documents. On December 6, 2012, the contractor provided District personnel with a state criminal record check (dated July 15, 2011) and the child abuse clearance (dated September 17, 2001) for the current bus driver, and both indicated there was no record. However, we were still ultimately unable to conclude on whether the current driver had the proper qualifications because District personnel could not determine when the individual started transporting students for the District. As explained under the criteria box on the left, the state criminal history clearance may not be more than one year old at the time of engagement of contracted services. Furthermore, the District did not provide any documentation for the current driver’s substitute(s). Therefore, we could not verify if the substitute driver(s) was properly qualified to transport students.

These deficiencies were caused by the District’s lack of policies and procedures for the hiring of contracted or District employed bus drivers, both current and substitute. By not having the required bus drivers’ qualification documents on file at the District, District personnel were not able to review these documents prior to determining whether the drivers were qualified to transport students. If unqualified drivers transport students, there is an increased risk to the safety and welfare of students.

In addition, it is the responsibility of District management to have policies and procedures in place to ensure that bus drivers, or contracted employees driving buses, comply with applicable reporting requirements. With such internal controls, the District cannot be assured that it is complying with the law or that it is properly protecting its students.

*Criteria relevant to the finding  
(continued):*

Regarding the maintenance of documentation, Section 111 (7)(b) of the Public School Code, 24 P.S. § 1-111(7)(b), provides, in part: “Administrators shall maintain a copy of the required information and shall require each applicant to produce the original document prior to employment . . .”

## **Recommendations**

The *Camp Hill School District* should:

1. Once they are identified, review all substitute bus drivers’ files and obtain any clearances that were not obtained during the audit.
2. Develop procedures to ensure that the District is obtaining the required clearances for each new bus driver or substitute driver and ensure each drivers’ qualifications for transporting District students.
3. Maintain an annual list of all regular and substitute drivers with their required clearances, obtain Board approval for all drivers to transport District students, and retain this list for audit purposes. The Board’s approval should be documented in the board meeting minutes.
4. Implement a policy requiring the transportation coordinator (or designee) to review all regular and substitute bus drivers’ clearances on an annual basis. This procedure should be completed prior to obtaining board approval for each individual to transport students for the District.

## **Management Response**

Management stated the following:

“CHSD [Camp Hill School District] does not provide regular transportation for students. We do, however, contract with a professional bus service for Vo-tech students, which we share with a neighboring District. We were not aware of the requirement to secure clearances from the contractor for our files. We will request all clearances from contracted transportation providers for drivers.”

## **Auditor Conclusion**

We commend the District for taking steps to resolve this deficiency. However, we emphasize that District personnel should ensure that all bus and van drivers who transport students for any purpose, including vocational-technical

students, have the necessary qualifications to do so safely. We will again evaluate the District's new policies and procedures during our next regularly scheduled audit.

### Finding No. 3

### Memorandum of Understanding with Local Law Enforcement Continued to Not Be Updated Timely

*Criteria relevant to the finding:*

24 P.S. 13-1303-A(c) of the Public School Code, as amended November 17, 2010, provides, in part:

“Each chief school administrator shall enter into a memorandum of understanding with police departments having jurisdiction over school property of the school entity. Each chief school administrator shall submit a copy of the Memorandum of Understanding to the office by June 30, 2011, and biennially update and re-execute a Memorandum of Understanding with local law enforcement and file such memorandum with the office on a biennial basis.”

The effective date of this amended provision was **February 15, 2011**. The “office” refers to the Office for Safe Schools within the Pennsylvania Department of Education.

The District’s Policy No. 225 states, in part:

“ . . . The Memorandum of Understanding will be reviewed and re-executed every two years.”

Our audit found that the Memorandum of Understanding (MOU) between the Camp Hill School District (District) and a local law enforcement agency had not been updated since August 20, 2010. This was a repeat finding from our previous District audit (see page 14). While the District implemented our recommendations to update the MOU and to adopt a Board of School Directors’ policy (Board) to require an update every two (2) years, we found that the District did not follow its own policy for updating the MOU timely.

As a result of our audit, the District did update their MOU on November 30, 2012.

The failure to update the MOU with a local law enforcement agency in a timely manner could result in a lack of cooperation, direction, and guidance between District employees and the local law enforcement agency if an incident occurs on school grounds, at any school-sponsored activity, or on any public conveyance providing transportation to or from a school or school-sponsored activity. Non-compliance with the statutory requirement to biennially update and re-execute a MOU could have an impact on law enforcement notification and response, and ultimately, the resolution of a problem situation.

#### Recommendations

The *Camp Hill School District* should:

Establish procedures to ensure that the District’s adopted board policy for updating its MOU every two years is properly implemented by the District’s administration.

The *Camp Hill School District Board of School Directors* should:

Implement a mechanism for verifying that the District’s administration is properly enacting its policy regarding the timely updating of MOUs, and any and all other adopted board policies, as necessary.



## **Management Response**

Management stated the following:

“Although the 3 year agreement with the local police department had not lapsed, we have signed a new agreement and will continue to renew every two (2) years.”

## **Auditor Conclusion**

While we acknowledge that the District did implement our prior audit recommendations to re-execute the MOU and to adopt a board policy requiring a review and re-execution of the MOUS every two years, the District must ensure compliance with its own Board Policy No. 225, which set the re-execution time period at every two years. We will again evaluate the District’s compliance with its board policy during our next audit.

## Status of Prior Audit Findings and Observations

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Our prior audit of the Camp Hill School District (District), released on June 25, 2010, resulted in one (1) observation. The observation pertained to Memorandum of Understanding (MOU) with the local law enforcement agency. 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 observation. As shown below, we found that the District did implement our recommendations related to the observation.

### Auditor General Performance Audit Report Released on June 25, 2010

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**Observation:**                      **Memorandum of Understanding Not Updated Timely**

Observation Summary:      Our prior audit of the District's records found that the District had on file a properly signed MOU between the District and its local law enforcement agency. However, the MOU had not been updated since July 25, 2003.

Recommendations:              Our prior audit observation recommended that the District:

1. Review, update, and re-execute the current MOU between the District and the local law enforcement agency.
2. Adopt a policy requiring the administration to review and re-execute the MOU every two years.

Current Status:                      During our current audit, we found that the District implemented both of our recommendations from the prior audit. The District re-executed an MOU on August 20, 2010, and adopted a board policy on April 19, 2010. However, the District did not follow its policy requiring the MOU to be reviewed and re-executed every two (2) years as noted in Finding No. 3 of the current audit report.

## **Distribution List**

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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](http://www.auditor.gen.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.auditor.gen.state.pa.us](http://www.auditor.gen.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@auditor.gen.state.pa.us](mailto:news@auditor.gen.state.pa.us).