

MANHEIM CENTRAL SCHOOL DISTRICT

LANCASTER COUNTY, PENNSYLVANIA

PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2004 AND 2003,  
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2004

WITH FINDING, OBSERVATIONS, RECOMMENDATIONS AND  
STATUS OF PRIOR YEARS' FINDING AND RECOMMENDATIONS  
THROUGH MARCH 9, 2007





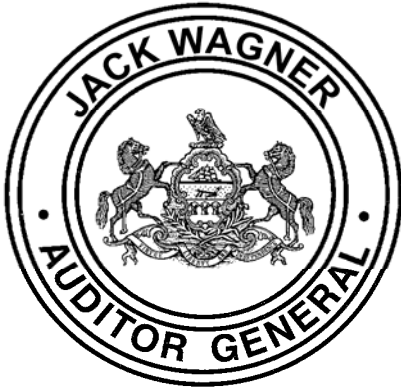
MANHEIM CENTRAL SCHOOL DISTRICT  
LANCASTER COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2004 AND 2003,  
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2004  
WITH FINDING, OBSERVATIONS, RECOMMENDATIONS AND  
STATUS OF PRIOR YEARS' FINDING AND RECOMMENDATIONS  
THROUGH MARCH 9, 2007



MANHEIM CENTRAL SCHOOL DISTRICT  
CONTENTS

	<u>Page</u>
Independent Auditor's Report .....	1
Background .....	3
Objectives, Scope and Methodology .....	4
Conclusions.....	5
Objective No. 1 .....	5
Objective No. 2 .....	12
Supplementary Information: Schedule and Description of State Revenue Received .....	15
Audit Report Distribution List .....	19



The Honorable Edward G. Rendell  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

We have conducted a performance audit of the Manheim Central School District for the years ended June 30, 2004 and 2003, and in certain areas extending beyond June 30, 2004. 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 was limited to the following objectives:

- Objective No. 1 - To determine if the Manheim Central School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit; and
- Objective No. 2 - To determine if the Manheim Central School District took appropriate corrective action to address the finding and recommendations contained in our prior audit report.

To plan and perform our audit of the Manheim Central School District, we considered the district's internal controls pertinent to our audit objectives. Based on our consideration of these internal controls we determined audit procedures for the purpose of reporting on our audit objectives, but not to provide assurance on the effectiveness of the district's internal controls. However, any significant internal control deficiencies found during our audit were included in our report.

Independent Auditor's Report (Continued)

The results of our tests indicated that, in all significant respects, the Manheim Central School District was in compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit. However, we did identify certain internal control weaknesses, as noted in the following finding and observations and further discussed in the Conclusions section of this report:

Observation No. 1

- Finding – Unmonitored Vendor System Access and Logical Access Control Weaknesses
- Observation No. 1 – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications
- Observation No. 2 – Internal Control Weaknesses Regarding School Violence Memorandum of Understanding

We believe that our recommendations, if implemented by the district, will improve the internal control weaknesses identified.

The accompanying supplementary information is presented for purposes of additional analysis. We did not audit the information and, accordingly, express no form of assurance on it.

Sincerely,

March 9, 2007, except for the Finding, for which the date was March 15, 2007, and Observation No. 2, for which the date was May 14, 2007

/s/  
JACK WAGNER  
Auditor General



MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT  
BACKGROUND

**Background**

The Manheim Central School District is located in Lancaster County and encompasses an area of approximately 78 square miles. The school district has a population of 20,674, according to the 2000 federal census. The administrative offices are located at 71 North Hazel Street, Manheim, Pennsylvania.

According to school district administrative officials, during the 2003-04 school year, the district provided basic educational services to 3,086 pupils through the employment of 18 administrators, 219 teachers, and 100 full-time and part-time support personnel. Special education was provided by the district and the Lancaster-Lebanon Intermediate Unit #13. Occupational training and adult education in various vocational and technical fields were provided by the district and the Lancaster County Career and Technology Center.

Generally, state subsidies and reimbursements are paid in the year subsequent to the year in which the school district incurs the cost that qualifies it for the applicable subsidy or reimbursement. While the Pennsylvania Department of Education (DE) makes partial payments to the school district throughout the year, final payments are normally made in June. Refer to the Supplementary Information on pages 15 through 18 of this report for a listing of the state revenue the district received during the 2003-04 and 2002-03 school years and for descriptions of the state revenue received by category.

In July of each year, the Commonwealth's Labor, Education and Community Services, Comptroller's Office confirms the payments that were made by DE throughout the prior fiscal year. School district annual financial reports and the related certified audits of the payments are not available before October 31<sup>st</sup> of the following fiscal year.

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT  
OBJECTIVES, SCOPE AND METHODOLOGY

**OBJECTIVES AND SCOPE**

Our audit objectives were:

- Objective No. 1 - To determine if the Manheim Central School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit; and
- Objective No. 2 - To determine if the Manheim Central School District took appropriate corrective action to address the finding and recommendations contained in our prior audit report.

The scope of our audit covered the years ended June 30, 2004 and 2003, and in certain areas extending beyond June 30, 2004.

**METHODOLOGY**

Our audit was conducted under authority of 72 P.S. § 403, and does not supplant the local annual audit as required by the Public School Code of 1949, as amended (Public School Code).

The proper administration of a school district requires school board members to establish and maintain internal controls to provide reasonable assurance that specific school district objectives will be achieved. School board members are responsible for the adoption and use of policies and procedures that promote the economical and efficient conduct of assigned duties and responsibilities. In completing our audit, we obtained an understanding of the school district's internal controls as they relate to the district's compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit. We evaluated and tested documents, files, reports, agreements, and systems, and performed analytical procedures to the extent necessary to satisfy our audit objectives. Additionally, we interviewed selected administrators and operations personnel.

As noted in the Background section of this report, the Department of Education generally pays state subsidies and reimbursements in the fiscal year subsequent to the fiscal year in which the district incurs the qualifying cost. Because we use the payment confirmations, annual financial reports and certified audit data as supporting documentation of actual payments received in the performance of our audit, we cannot begin the field work of a school district's operations for a given year until after this information becomes available.

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**CONCLUSIONS – OBJECTIVE NO. 1**

The first objective of our audit was to determine if the Manheim Central School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit.

The results of our tests indicate that with respect to the items tested, the Manheim Central School District complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit, except as noted in the Conclusions-Objective No. 2 section of this report. However, our audit did find internal control weaknesses, as detailed in the following finding and observations. The finding, observations and recommendations were reviewed with representatives of the Manheim Central School District, and their comments have been included in this report.

**Finding – Unmonitored Vendor System Access and Logical Access Control Weaknesses**

The Manheim Central School District uses software purchased from an outside vendor for its critical student accounting applications (membership and attendance). The software vendor has remote access into the district's network servers.

Based on our current year procedures, we determined that a risk exists that unauthorized changes to the district's data could occur, and not be detected, because the district was unable to provide supporting evidence that they are adequately monitoring all vendor activity in their system. Further, the district does not perform formal, documented reconciliations between manual records and computerized records for membership and attendance. Since the district does not have adequate manual compensating controls in place to verify the integrity of the membership and attendance information in its database, the risk of unauthorized changes is increased.

Unmonitored vendor system access and logical access control weaknesses could lead to unauthorized changes to the district's membership information and result in the district not receiving the funds to which it was entitled from the state.

During our review, we found the district had the following weaknesses as of March 15, 2007, over vendor access to the district's system:

- the district does not have evidence to support that they are reviewing monitoring reports of users' remote access and activity on the system (including vendor and district employees). There is no evidence to support that the district is performing any procedures in order to determine which data the vendor may have altered or which vendor employees accessed their system;

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**Finding (Continued)**

- . the district does not perform reconciliations between system generated membership and attendance reports and manually kept membership and attendance records to ensure that any unauthorized changes within the system would be detected in a timely manner;
- . the district does not have current IT policies and procedures for controlling the activities of vendors/consultants, nor does it require the vendor to sign the district's Acceptable Use Policy;
- . the district's Acceptable Use Policy does not include provisions for authentication (e.g., password security and syntax requirements);
- . the district has certain weaknesses in logical access controls. We noted that the district's system parameter settings do not require all users, including the vendor, to change their passwords every 30 days; to use passwords that are a minimum length of eight characters and include alpha, numeric and special characters; to lock out users after three unsuccessful attempts; and to log off the system after a period of inactivity (i.e., 60 minutes maximum); and
- . system back-ups are not stored in a secure, off-site location.

Recommendations

We recommend the district implement the following:

- . the district should review monitoring reports of vendor activity on the district's system. The district should review these reports to determine that the access was appropriate and that data was not improperly altered. The district should also ensure it is maintaining evidence to support this monitoring and review;
- . the district should perform reconciliations between system generated membership and attendance reports and manually kept membership and attendance records to ensure that any unauthorized changes within the system would be detected in a timely manner;

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**Finding (Continued)**

- the district should establish separate IT policies and procedures for controlling the activities of vendors/consultants and have the vendor sign this policy, or the district should require the vendor to sign the district's own Acceptable Use Policy;
- the district's Acceptable Use Policy should include provisions for authentication (e.g., password security and syntax requirements);
- the district should implement a security policy and system parameter settings to require all users, including the vendor, to change their passwords on a regular basis (i.e., every 30 days). Passwords should be a minimum length of eight characters and include alpha, numeric, and special characters. Also, the district should to lock out users after three unsuccessful attempts and log users off the system after a period of inactivity (i.e., 60 minutes maximum); and
- the district should store system back-ups at a secure, off-site location.

Response of Management

Management provided the following written response to our finding:

The Manheim Central School District agrees in part with the finding. In reply to the recommendations, we offer the following:

- The district will institute a formal process for coordination and monitoring of vendor access to the district's student accounting application. This will include signatures by district and vendor staff to document access to files and/or segments of the software system. The documentation may include statement of affirmation of preservation of extant system data.
- The district does not concur with the recommendation for reconciliation to manual records. As the system matures, the software application will be the repository of child accounting data. Manual data will be used for entry and modification on a limited basis.
- Vendors (with access) will be required to sign the district's AUP [Acceptable Use Policy] (modified appropriately).

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**Finding (Continued)**

- . The district's Acceptable Use Policy does not contain provisions for authentication because those requirements are established and controlled via the district's directory services system and are not controllable by the end user.
- . The district believes that current policies for access controls provide adequate password complexity requirements. Additionally, current password expiration and account lockout requirements have been established with the entire user base in mind (Students K-12, Staff, Administrators, Vendors) since these restrictions must be applied to ALL users in our domain.
- . The district will update its back-up system by providing a redundant storage location in conjunction with the addition of a new network operations center at the Middle School.

Auditor's Conclusion

The conditions and recommendations stated above represent the information communicated to the auditors during our fieldwork. Any subsequent improvements or changes in management representations will be evaluated in our subsequent audit. The finding remains as presented.

**Observation No. 1 – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications**

Section 111 of the Public School Code 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. Section 111 lists convictions of certain criminal offenses that, if indicated on the report to have occurred within the preceding five years, would prohibit the individual from being hired.<sup>1</sup>

Similarly, Section 6355 of the Child Protective Services Law (CPSL) requires prospective school employees to provide an official child abuse clearance statement obtained from the Pennsylvania Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.<sup>2</sup>

---

<sup>1</sup> 24 P.S. § 1-111.

<sup>2</sup> 23 Pa.C.S. § 6355.

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**Observation No. 1 (Continued)**

The ultimate purpose of these requirements is to ensure the protection of the safety and welfare of the students transported in school buses. To that end, there are other serious crimes that school districts should consider, on a case-by-case basis, in determining a prospective employee's suitability to have direct contact with children. Such crimes would include those listed in Section 111 but which were committed beyond the five-year look-back period, as well as other crimes of a serious nature that are not on the list at all. School districts should also consider reviewing the criminal history and child abuse reports for current bus drivers on a periodic basis in order to learn of incidents that may have occurred after the commencement of employment.

Our review of a random sample of 26 of 71 personnel records for bus drivers currently employed by the Manheim Central School District and the district's transportation contractors found that these individuals possessed the minimum requirements to be employed as bus drivers. In addition, we found that the Manheim Central School District had on file the required report of criminal history record information and an official child abuse clearance statement for all drivers' files that we reviewed. There was no information contained in these reports that would have prohibited the Manheim Central School District from hiring any of the drivers. Therefore, we concluded that the Manheim Central School District has satisfied the minimum legal requirements set forth in both the Public School Code and the CPSL. Additionally, there were no serious crimes identified or other information that called into question the applicants' suitability to have direct contact with children.

However, our review found that the district's transportation contractors do not have written policies or procedures in place to ensure that they are notified if current employees have been charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children. This lack of written policies and procedures is an internal control weakness that could result in the continued employment of individuals who may pose a risk if allowed to continue to have direct contact with children.

Recommendations

The school board and district administrators should consider, in consultation with the district's solicitor:

- . developing a process to determine, on a case-by-case basis, whether prospective and current employees of the district or the district's transportation contractors have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children; and

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**Observation No. 1 (Continued)**

- implementing written policies and procedures to ensure the district is notified when current employees of the district's transportation contractors are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children and to ensure that the district considers on a case-by-case basis whether any conviction of a current employee should lead to an employment action.

Response of Management

Management provided the following response agreeing with the observation:

Management concurs that the existing Board policies are not explicit regarding bus drivers' qualifications. The vendor contracts will be updated to incorporate language to extend the requirements to all drivers of Manheim Central pupils.

**Observation No. 2 – Internal Control Weakness Regarding School Violence Memorandum of Understanding**

Our review of the district's records found that the current Memorandums of Understanding (MOU) between the school and the Manheim Borough and Penn Township police departments were dated February 3, 1997, and the MOU with the Pennsylvania State Police was dated February 12, 1997.

Section 1303-A(c) of the Public School Code provides:

All school entities shall develop a memorandum of understanding with local law enforcement that sets forth procedures to be followed when an incident involving an act of violence or possession of a weapon by any person occurs on school property. Law enforcement protocols shall be developed in cooperation with local law enforcement and the Pennsylvania State Police.<sup>3</sup>

---

<sup>3</sup>24 P.S. § 13-1303-A(c).



MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**Observation No. 2 (Continued)**

Additionally, the Basic Education Circular issued by the Department of Education entitled Safe Schools and Possession of Weapons contains a draft MOU format to be used by school entities. Section VI, General Provisions, item B of this draft states:

This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties, but in any event must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter. (Emphasis added)

The failure to review and re-execute the MOU every two years is an internal control weakness that could result in unanticipated delays or lack of action by either or both parties, in the event of an emergency situation occurring.

Recommendations

The school board and district administrators, in consultation with the district's solicitor, should review, update and re-execute the current MOUs between the school and the Manheim Borough and Penn Township police departments, and the Pennsylvania State Police.

Additionally, the school board should adopt a policy requiring the administration to review and re-execute the MOUs every two years.

Response of Management

Management provided a written response agreeing with the observation and stating, "The school district will execute MOU's with each authority."

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**CONCLUSIONS - OBJECTIVE NO. 2**

The second objective of our audit was to determine if the Manheim Central School District took appropriate corrective action to address the finding and recommendations contained in our prior audit report for the years ended June 30, 2002 and 2001, and in certain areas extending beyond June 30, 2002. The status of this finding, along with a description of the school board's disposition of each recommendation, was determined by one or more of the following procedures:

- reviewing the board's written response, dated February 22, 2005, to the Department of Education, replying to the Department of the Auditor General's audit report for the years ended June 30, 2002 and 2001, and in certain areas extending beyond June 30, 2002;
- performing tests as a part of, or in conjunction with, the current audit; and
- questioning appropriate district personnel regarding specific prior years' finding and recommendations.

**Finding – Internal Control Weaknesses Resulted in Questionable Transportation Reimbursements of \$1,549,761**

Our prior audit of the district's 2001-02 and 2000-01 school years' pupil transportation data reported to the Department of Education (DE) found procedural errors resulting in questionable transportation reimbursements of \$778,228 and \$771,533, respectively. The errors were:

- failure to correctly weight miles vehicles traveled with pupils and miles vehicles traveled without pupils; and
- failure to weight pupil count.

We recommended that the board require transportation personnel to:

- review and adhere to DE instructions and guidelines for the completion of end-of-year reports;
- record and calculate miles with and without pupils in accordance with DE instructions, and retain odometer readings for all vehicles to support mileage data used in calculations;

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**Finding (Continued)**

- maintain pupil rosters in accordance with DE instructions for weighting purposes. These pupil rosters must support the number of students transported used in district calculations and must be retained for all vehicles;
- develop and implement internal control procedures to ensure that all transportation data and supporting documentation was accurately reported and maintained for audit review; and
- implement a review process prior to submission of reports to DE.

We also recommended that the business manager ensure that the above recommendations were addressed by transportation personnel to provide management with assurance that data being reported to DE is accurate.

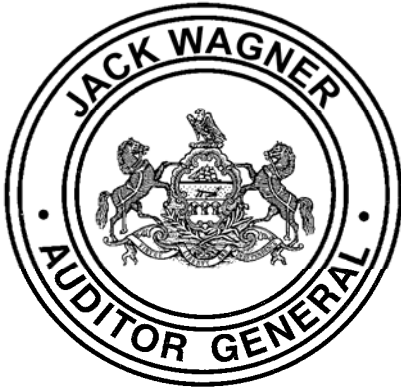
Finally, we recommended that DE require the district to maintain sufficient, competent, and relevant documentation to ensure proper justification for the receipt of state funds.

The board in its written response agreed with the finding and noted:

School District transportation staff will work with the Pennsylvania Department of Education to implement appropriate formula calculations and direct transportation vendors to collect, verify and submit the necessary data. Additionally, corrections will be made to the year-to-date data in the current school year.

Because our prior audit was released on December 23, 2004, the district could not implement our recommendations until the 2004-05 school year. Accordingly, our current audit for the 2003-04 and 2002-03 school years confirmed that the same procedural errors occurred during our audit period, and that documentation that would allow us to calculate the weighted averages required by DE instructions was again not available.

Since the board's corrective actions were for the school year subsequent to our current audit period, the effectiveness of those corrections will be verified during our next audit of the district.



MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**SUPPLEMENTARY INFORMATION**  
**[UNAUDITED]**

**Schedule of State Revenue Received**

The district reported it received state revenue of \$9,412,837 and \$9,350,017, respectively, for the years ended June 30, 2004 and 2003, as detailed in the following schedule:

<b>STATE REVENUE</b>	<u>2004</u>	<u>2003</u>
Basic Education	\$5,596,388	\$5,480,586
Read to Succeed	3,781	14,575
Charter Schools	35,969	47,082
School Performance Incentives	-	29,184
Tuition for Orphans and Children Placed in Private Homes	83,504	86,814
Homebound Instruction	563	210
Vocational Education	70,056	82,648
Alternative Education	8,192	11,655
Migratory Children	-	80
Special Education	1,361,522	1,314,196
Transportation	793,956	813,402
Rental and Sinking Fund Payments	535,727	728,649
Health Services	60,113	60,953
Social Security and Medicare Taxes	575,874	559,577
Retirement	284,162	111,836
Other Program/Subsidies Grants:		
Manheim Youth Farmers Association	-	1,000
Agriculture and Rural Youth	3,030	7,570
	<u>3,030</u>	<u>7,570</u>
 <b><u>TOTAL STATE REVENUE</u></b>	 <u><u>\$9,412,837</u></u>	 <u><u>\$9,350,017</u></u>

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**SUPPLEMENTARY INFORMATION**  
**[UNAUDITED]**

*Description of State Revenue Received (Source: Pennsylvania Accounting Manual)*

Basic Education

Revenue received from Commonwealth appropriations as subsidy for basic education.

Read to Succeed

Revenue received from the Commonwealth to ensure that all students learn to read and write by the end of the third grade.

Charter Schools

Revenue received from the Commonwealth to fund the Charter Schools initiative. The state subsidy received includes revenue for startup funding, nonpublic transfers, and transitional grants.

School Performance Incentives

Revenue received from Commonwealth appropriations to reward significant educational and school-specific performance improvements as measured by improvements in student attendance and student accomplishments.

Tuition for Orphans and Children Placed in Private Homes

Revenue received from the Commonwealth as tuition for children who are orphans and/or children who are placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.

Homebound Instruction

Revenue received from the Commonwealth as subsidy for expenses incurred for instruction of homebound pupils. Payments are made in accordance with Section 2510.1 of the Public School Code.

Vocational Education

Revenue received from the Commonwealth as subsidy for vocational education expenditures which are classified as current operating expenditures and also for preliminary expenses in establishing an area vocational education school. Payments are made in accordance with Sections 2504, 2506 and 2507 of the Public School Code.

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**SUPPLEMENTARY INFORMATION**  
**[UNAUDITED]**

Alternative Education

Revenue received from the Commonwealth as subsidy for alternative education. Alternative education is specialized educational instruction and support services to students that must be removed from regular classrooms because of disruptive behavior.

Migratory Children

Revenue received from the Commonwealth as subsidy for the attendance of migratory children in accordance with Sections 2502 and 2509.2 of the Public School Code.

Special Education

Revenue received from the Commonwealth as subsidy for expenditures incurred for instructing school age special education students.

Transportation

Revenue received from the Commonwealth as subsidy for pupil transportation expenditures and/or board and lodging in lieu of transportation. Payments for pupil transportation are made in accordance with Section 2541 of the Public School Code. Payments for board and lodging in lieu of transportation are made in accordance with Section 2542 of the Public School Code. This revenue also includes subsidy for the transportation of nonpublic and charter school students.

Rental and Sinking Fund Payments

Revenue received from the Commonwealth as a full or partial subsidy payment for approved lease rentals, sinking fund obligations, or any approved district debt obligations for which the Department of Education has assigned a lease number.

Health Services

Revenue received from the Commonwealth as subsidy for health services. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse and health services.

Social Security and Medicare Taxes

Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare taxes for covered employees who are not federally funded.

MANHEIM CENTRAL SCHOOL DISTRICT  
PERFORMANCE AUDIT REPORT

**SUPPLEMENTARY INFORMATION**  
**[UNAUDITED]**

Retirement

Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of retirement contributions for active members of the Public School Employees' Retirement System.

Other Program Subsidies/Grants

Revenue received from the Commonwealth not specified elsewhere.



BUREAU OF SCHOOL AUDITS

AUDIT REPORT DISTRIBUTION LIST

This report was initially distributed to the superintendent of the school district, the board members, our website address at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us), and the following:

The Honorable Edward G. Rendell  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

The Honorable Gerald Zahorchak, D.Ed.  
Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

The Honorable Robin L. Wiessmann  
State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

Mr. John Godlewski  
Director, Bureau of Budget and Fiscal Management  
Department of Education  
4<sup>th</sup> Floor, 333 Market Street  
Harrisburg, PA 17126

Dr. David Wazeter  
Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

Dr. David Davare  
Director of Research Services  
Pennsylvania School Boards Association  
P.O. Box 2042  
Mechanicsburg, PA 17055

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, Pennsylvania 17120. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).