

PERFORMANCE AUDIT

Western Wayne School District Wayne County, Pennsylvania

April 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Matthew Barrett, Superintendent
Western Wayne School District
1970C Easton Turnpike
Lake Ariel, Pennsylvania 18436

Ms. Bernice Fiorella, Board President
Western Wayne School District
1970C Easton Turnpike
Lake Ariel, Pennsylvania 18436

Dear Dr. Barrett and Ms. Fiorella:

We have conducted a performance audit of the Western Wayne School District (District) for the period July 1, 2012, through June 30, 2016, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Administrator Contract Buyout
- Data Integrity
- Bus Driver Requirements

We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the results in this report. However, we communicated the results of our review of school safety to District officials, Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that the District performed adequately in the areas listed above, except as noted in the following finding:

- The District Amended its Retired Superintendent's Contract to Add Spousal Benefits in Exchange for a Non-Contractual Consulting Arrangement That Could Cost the District Approximately \$86,000 Over 8 Years

Dr. Matthew Barrett
Ms. Bernice Fiorella
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We appreciate the District's cooperation during the course 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 extending to the right.

Eugene A. DePasquale
Auditor General

April 3, 2018

cc: **WESTERN WAYNE SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2017-18 School Year ^A	
County	Wayne
Total Square Miles	174
Resident Population^B	19,292
Number of School Buildings	4
Total Teachers	179
Total Full or Part-Time Support Staff	113
Total Administrators	18
Total Enrollment for Most Recent School Year	1,947
Intermediate Unit Number	19
District Vo-Tech School	N/A

A - Source: Information provided by the District administration and is unaudited.

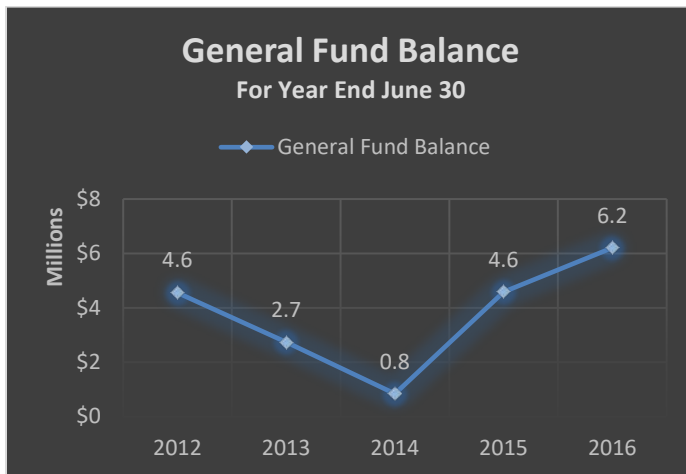
B - Source: United States Census
<http://www.census.gov/2010census>.

Mission Statement^A

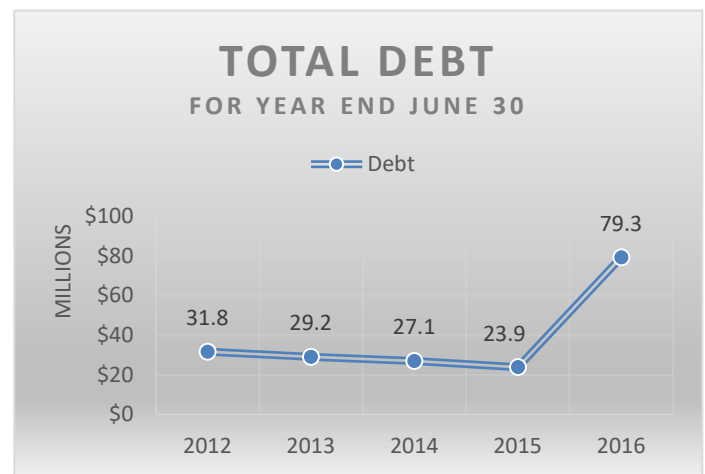
The mission of the Western Wayne School District, in partnership with family and community, is to develop, inspire and educate each student to be an adaptable, culturally aware, independent, lifelong learner and a responsible citizen of a global society.

Financial Information

The following pages contain financial information about the Western Wayne School District (District) obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.

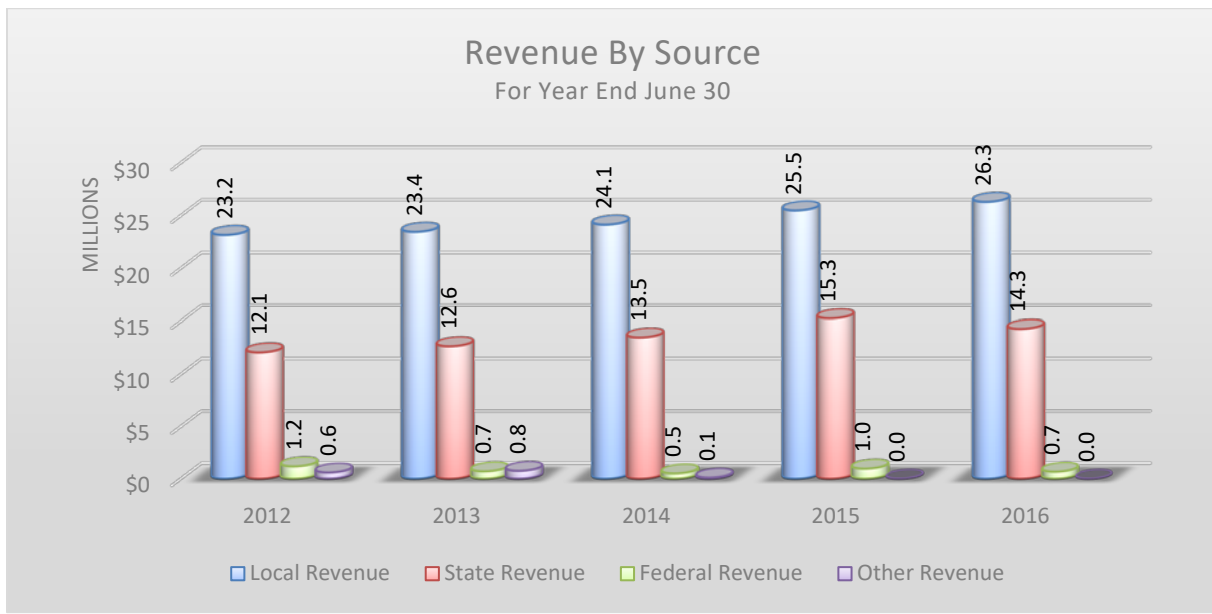
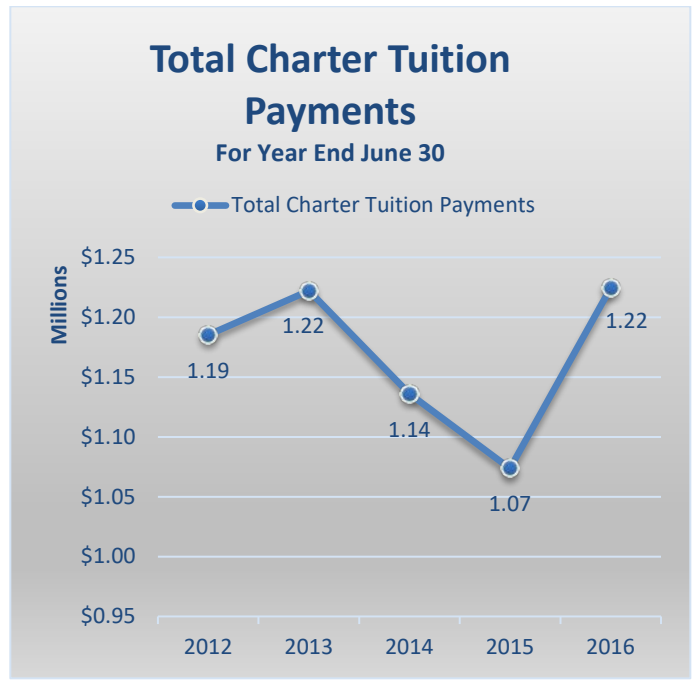
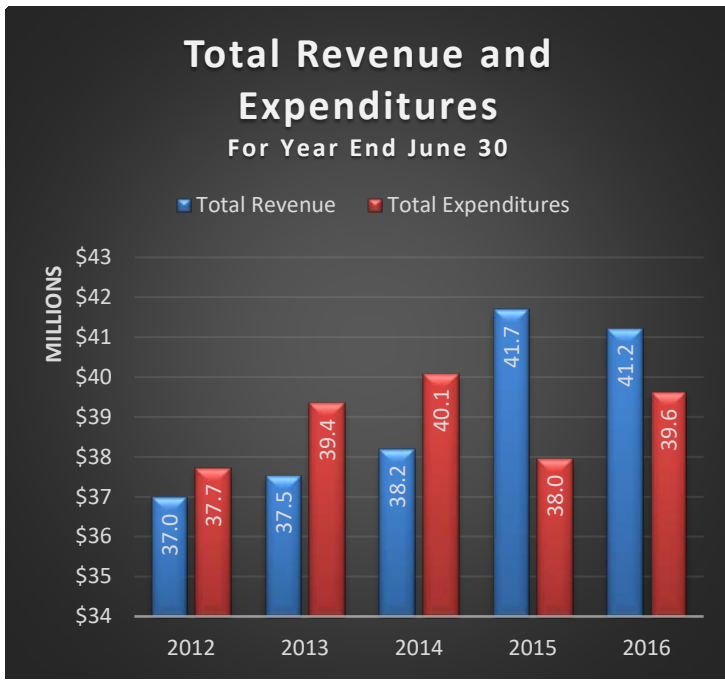


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.

Financial Information Continued



Academic Information

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA), Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2014-15 and 2015-16 school years.¹ These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding chart.² Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.³

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e. PSSA and Keystone exams), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.

PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle schools were put on hold due to changes with PSSA testing.⁴ PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

What is the PSSA?

The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English and Math. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

¹ PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

² PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

³ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

⁴ According to PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of PSSA exams to align with state Common Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.⁵ The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.

What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until at least 2020. In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

What is a 4-Year Cohort Graduation Rate?

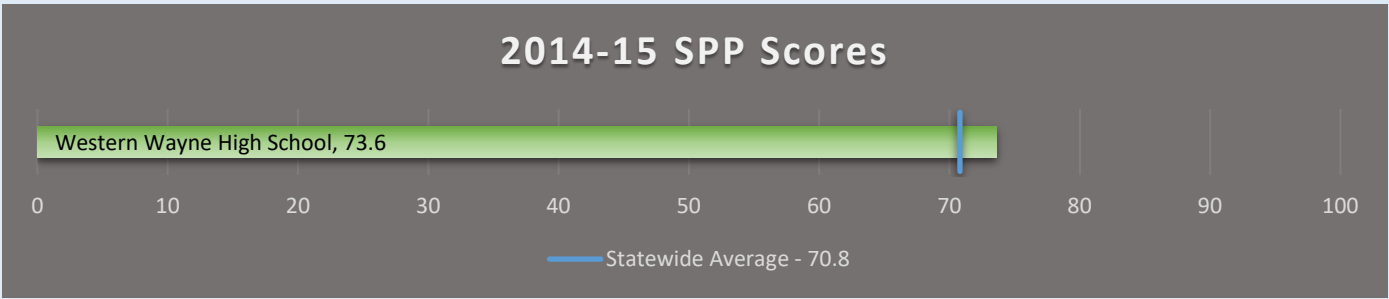
PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph.⁶

⁵ PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam. (Also, see footnote 4).

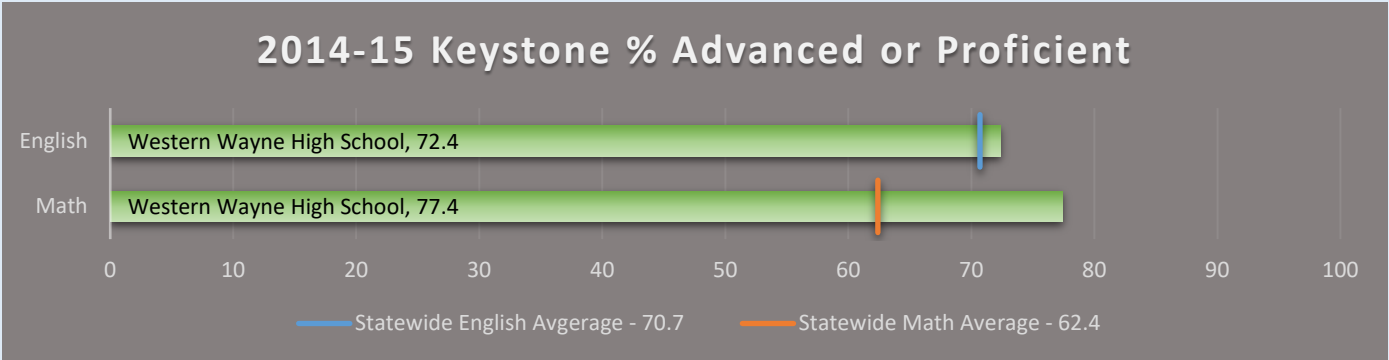
⁶ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

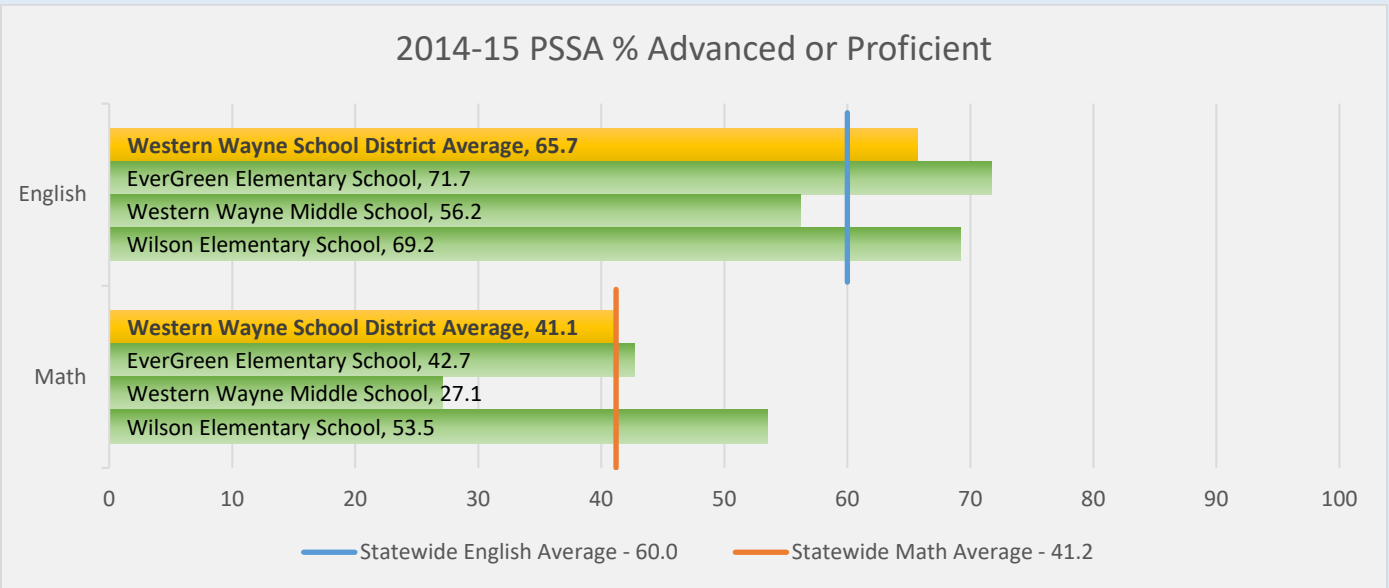
2014-15 SPP Scores



2014-15 Keystone % Advanced or Proficient

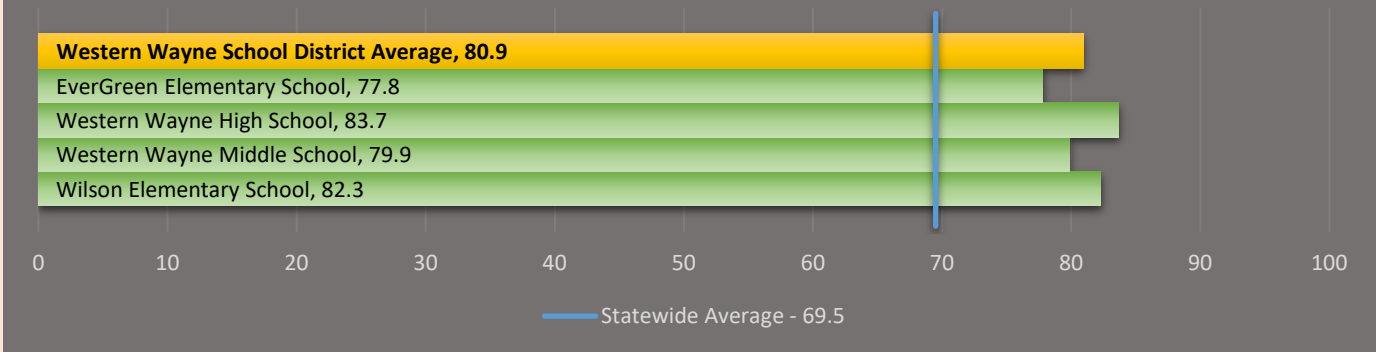


2014-15 PSSA % Advanced or Proficient

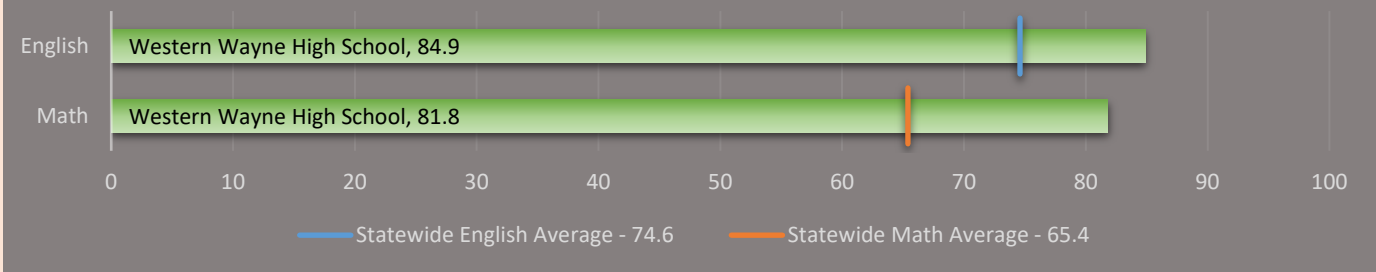


2015-16 Academic Data
School Scores Compared to Statewide Averages

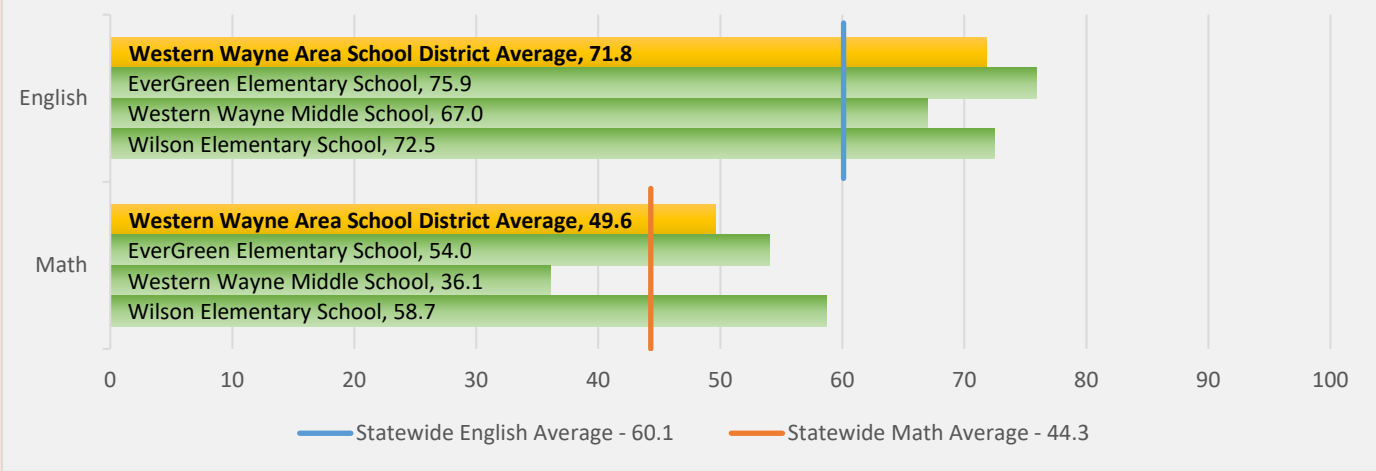
2015-16 SPP Scores



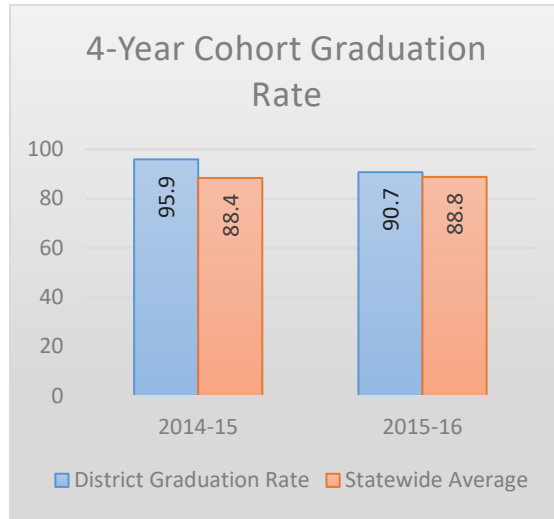
2015-16 Keystone % Advanced or Proficient



2015-16 PSSA % Advanced or Proficient



4-Year Cohort Graduation Rate



Finding(s)

Finding

The District Amended its Retired Superintendent's Contract to Add Spousal Benefits in Exchange for a Non-Contractual Consulting Arrangement That Could Cost the District Approximately \$86,000 Over 8 Years

Criteria relevant to the finding:

Section 1073(e)(2) of the Public School Code (PSC) states:

“(2) A contract for the employment of a district superintendent or assistant superintendent shall do all of the following:

(v) Specify the termination, buyout and severance provisions, including all postemployment compensation and the period of time in which the compensation shall be provided. Termination, buyout and severance provisions may not be modified during the course of the contract or in the event a contract is terminated prematurely.

(xi) Specify postretirement benefits and the period of time in which the benefits shall be provided.” See 24 P.S. § 10-1073(e)(2)(v) and (xi).

A former Superintendent who worked for the Western Wayne School District (District) for less than two years derived an eight-year benefit soon after he retired because the District's Board of School Directors (Board) failed to keep the District's best fiscal interests in mind.⁷ On February 6, 2017, the District's Board approved a contract amendment for the former Superintendent *after* he had already separated from the District. The amendment added health benefits for the former Superintendent's spouse, costing the District at least \$86,000 over an approximate eight-year period.

According to District officials and board meeting minutes, the spousal health benefits were authorized in exchange for consulting services to be provided by the former Superintendent. However, the Board never authorized a separate written contract for consulting services, and the contract amendment did not reference the appointment of the former Superintendent as a consultant. As a result, the added health benefits may have constituted a severance or buyout option that is prohibited by the PSC, and the agreed-upon consulting services were not properly memorialized in a written contract, thereby reducing public accountability.⁸

⁷ As outlined in the Pennsylvania School Boards Association's *Essentials of School Board Service* issued in 2015: “The school board is the district's board of directors and is responsible for establishing goals, adopting policy and **overseeing resources for the school district.**” [Emphasis added.] See <https://www.psba.org/wp-content/uploads/2015/01/Essentials-for-School-Board-Service-2016.pdf>, page 2.

⁸ 24 P.S. § 10-1073(e)(2)(v). Section 1073(e)(2)(v) of the PSC states, in relevant part: “Termination, buyout and severance provisions may not be modified during the course of the contract or in the event a contract is terminated prematurely.”

The following timeline highlights the employment tenure of the former Superintendent and the addition of benefits after he had already separated from the District:

Figure 1

Western Wayne School District Timeline of Former Superintendent's Employment, Separation, Benefits, & Consulting Arrangement	
August 10, 2015	Former Superintendent's employment start date.
October 28, 2015	Former Superintendent's 5-year employment contract was signed.
October 7, 2016	Letter from former Superintendent notifying of intent to retire.
November 7, 2016	Board's acceptance of former Superintendent's letter of intent.
February 1, 2017	Effective date of retirement per letter.
February 6, 2017	<ol style="list-style-type: none"> 1. Board approval of amendment to the October 28, 2015 contract providing health benefits to former Superintendent and his wife. 2. Approval for former Superintendent to provide consulting services (no signed contract was presented, however).
March 6, 2017	Board President announces specific consulting services to be provided by former Superintendent.
December 2017	Our Department requests copy of consulting contract and is told there is no contract.
2025	Estimated final year of the added benefits for former superintendent's wife.

Criteria relevant to the finding (continued):

District Policy No. 818. Contracted Services. Purpose. "In its effort to provide cost-effective programs, the Board may need to utilize contracted services. The District shall monitor and evaluate such services to assure their effectiveness. This policy is adopted to assist the Board in procuring and maintaining qualified and legally certified services."

An Amendment to a Nullified Contract

The former Superintendent separated from the District effective February 1, 2017, only 17 months into the contracted five-year employment term. The amendment to the employment contract, which was approved five days *after* separation from the District, modified the retirement benefit language under Article 6 of his contract, as follows:

. . . the School District shall provide the Superintendent with husband and wife health insurance coverage, including medical, prescription, dental, and vision benefits until he reaches the age of sixty-five (65).⁹

The original contract provided retirement benefits reflecting single coverage upon retirement.

District officials estimated that the time frame for the additional coverage provided for the former

⁹ The former Superintendent's original employment contract, for the time period of August 10, 2015, through June 30, 2020, reflected retirement benefits to include single coverage until the age of 65.

Superintendent's spouse would extend eight years until the age of Medicaid eligibility.¹⁰ The difference between the District's single coverage cost versus husband/wife coverage for the 2016-17 school year averaged \$899 per month. Thus, a conservative estimate of the additional health care cost to the District was at least \$10,800 per year and more than \$86,000 for the duration of the coverage period.

This estimate was provided by the Board President at the March 6, 2017 board meeting, but it did not factor in potential increases in insurance costs; for instance, the District's insurance costs increased by 6.9 percent from the 2016-17 to 2017-18 school years. In addition, according to District officials, the former Superintendent declined healthcare benefits from his new employer.¹¹

The PSC does not specifically prohibit amendments to retirement clauses in superintendent employment contracts. However, as noted earlier, it clearly prohibits, during the course of the contract period or in the event of termination of the contract, any modifications providing for severance and buyouts.

We believe that the contract amendment is flawed for two reasons: **First**, it was approved on February 6, 2017, months after the Board had already accepted the former Superintendent's letter of intent to retire and five days after the former Superintendent's retirement had actually taken effect. Therefore, the contract upon which the amendment was made was arguably already nullified by the former Superintendent's separation from the District. **Second**, even if the contract were still considered valid, the amendment to add spousal health benefits may qualify as a severance or buyout provision in noncompliance with the PSC, given that the amendment belatedly added the benefits and provided no justification for them.

¹⁰ Medicare Eligibility Requirements: <http://www.seniorcorps.org/medicare/what-are-the-medicare-eligibility-requirements-2/>. Accessed on January 25, 2018.

¹¹ The cost estimate for the added spousal coverage was based on the current insurance premium costs paid by the District and did not factor in possible rate increases. The former Superintendent accepted an appointment as Wayne County Commissioner and was eligible for insurance coverage through the county, but declined it. We did not independently verify the 6.9 percent increase from 2016-17 to 2017-18 provided by the administration.

Lack of a Consulting Contract

The amendment to the arguably already nullified contract was approved at the same February 6, 2017 meeting in which the former Superintendent was appointed as a consultant for the District on an as needed basis. A statement made by the Board President at a subsequent meeting on March 6, 2017, along with our conversations with District personnel, revealed the Board authorized the former Superintendent to provide consulting services, such as financial consulting, construction and labor negotiations, and grant writing, in exchange for health benefits for the spouse.

However, the contract amendment that added the spousal health benefits did not mention that the benefits would be provided in exchange for consulting services. Also, a formal, written contract for the consulting services did not exist. A written, board-approved contract could have provided accountability such as parameters for cost of services, a time period for which services would be required, and the specific types of services to be provided. Finally, a written contract would have required signatures of District officials and the former Superintendent, creating legal obligations for both parties, and it could have been monitored by District officials for compliance.¹²

After we asked whether there were any records accounting for the consulting services provided by the former Superintendent, we were provided with a list of services performed between the period of February 2, 2017, through November 6, 2017. The list provided documentation of 33 meetings that the former Superintendent attended as a District consultant. The list, however, contained no evidence of attestation by the former Superintendent and no evidence of any timely review and approval by District officials. Additionally, a new Superintendent was hired on February 2, 2017, who could, in addition to other administrative personnel, perform most of the services provided by the former Superintendent.

¹² District Policy No. 818, related to contracted services, requires the District to monitor and evaluate contracted services to assure their effectiveness.

Conclusion

The amendment, added after the former Superintendent had effectively retired, may have essentially constituted a PSC-prohibited buyout or severance option, particularly since the consulting services to be provided by the former Superintendent were not specified in the amendment or in any other formalized contract. We believe the contract amendment and the arrangement for the former Superintendent to provide consulting services were not negotiated in the best fiscal interest of the District.

Recommendations

The *Western Wayne School District* should:

1. Review, in an open and public forum, whether the amendment to the former Superintendent's contract is valid and resolve whether or not to continue providing the added spousal benefits. In considering this, District officials should perform a more realistic cost assessment by considering historical rate increases as well as other factors to determine a more reasonable fiscal estimate of the cost to the District.
2. Establish a formalized, board-approved consulting contract with the former Superintendent with terms that include, but are not limited to, the following: length/term of contract, payment or compensation requirements, specific types of consulting work to be performed, and accountability requirements.
3. Consider establishing a board policy, in accordance with the PSC, prohibiting the District from amending employment contracts during the contract term and after notification of effective retirement and/or resignation dates.

Management Response

District management provided the following response:

“The District disagrees with the finding that the arrangement with the former superintendent to add health benefits in exchange for consulting services may have constituted a severance or buyout option. The District believed the agreement for consulting services was in the

District's best interest when the School Board unanimously passed the motion. The District confirms that it has received, and continues to receive consulting services of the former superintendent. While the District disagrees with the finding, the District acknowledges that a formal contract with the former superintendent was not created. As a result, the District will take the following steps to address the finding:

#1. The School Board will meet in a public session on 3/26/18 to review the amendment.

#2. The Board will consider developing a written contract with the former superintendent that will include specific terms.

#3. The Board will consider establishing a policy pertaining to contract amendments.”

Auditor Conclusion

We are encouraged that the District is in the process of taking affirmative corrective actions regarding the former Superintendent’s post retirement agreement. During the next audit of the District, we will review and evaluate these and any other corrective actions implemented by the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Western Wayne School District resulted in no findings or observations.

Appendix: Audit Scope, Objectives, and Methodology

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, Pennsylvania Department of Education (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹³ is not a substitute for the local annual financial 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. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Scope

Overall, our audit covered the period July 1, 2012, through June 30, 2016. In addition, the scope of each individual audit objective is detailed on the next page.

The Western Wayne School District's (District) management is responsible for establishing and maintaining effective internal controls¹⁴ to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which 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.

¹³ 72 P.S. §§402 and 403.

¹⁴ 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; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2012, through June 30, 2016. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's efficiency and effectiveness in the following areas:

- Administrator Contract Buyout
- Data Integrity
- Bus Driver Requirements
- School Safety

As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buyout, what were the reasons for the termination/settlement, and did the employment contracts comply with the Public School Code¹⁵ and Public School Employees' Retirement System guidelines?
 - To address this objective, we reviewed the contracts, board meeting minutes, board policies, and payroll records for all three contracted administrators who separated employment from the District during the period July 1, 2012, through February 1, 2017. The results of our review of this objective can be found in the finding in this report.
- ✓ Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁶
 - To address this objective, we reviewed all 57 nonresident students reported by the District to PDE for the 2012-13 and 2013-14 school years.¹⁷ We verified that all nonresident foster students have placement letters on file and all wards of the state have been disclaimed by their home district. We obtained documentation to verify that the custodial parent or guardian was not a resident of the District and that the custodial parent received a stipend for caring for the student. The student listings were compared to the total days reported on the Membership Summary and

¹⁵ 24 P.S. § 10-1073(e)(v).

¹⁶ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹⁷ The District reported 26 nonresident students for the 2012-13 school year. The District reported 31 nonresident students for the 2013-14 school year.

Instructional Time and Membership Report to ensure that the District received correct reimbursement for these students. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?¹⁸ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - To address this objective, we randomly selected 8 of the 20 bus drivers transporting District students who were hired to transport District students between July 1, 2012, through November 7, 2017, and reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.¹⁹

- ✓ Did the District take actions to ensure it provided a safe school environment?²⁰
 - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, and anti-bullying policies. In addition, we conducted a follow-up review to assess whether the District had implemented prior basic safety practices.²¹ Due to the sensitive nature of school safety, the results for our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials, and, if deemed necessary, with PDE.

¹⁸ 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code Chapter 8*.

¹⁹ We selected bus drivers randomly in order to obtain a representative selection of vehicles. While the results of the representative selections may be projected to their respective populations, the characteristics present in the population may differ from the characteristics of the items selected.

²⁰ 24 P.S. § 13-1301-A *et seq.*

²¹ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

Distribution List

This report was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

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1010 Harristown Building #2
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The Honorable Joe Torsella

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Harrisburg, PA 17120

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Research Manager
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Harrisburg, PA 17105

Mr. Nathan Mains

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Pennsylvania School Boards Association
400 Bent Creek Boulevard
Mechanicsburg, PA 17050

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.