

PERFORMANCE AUDIT STATUS UPDATE

Harrisburg City School District

Sunshine Act Compliance

November 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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EUGENE A. DePASQUALE
AUDITOR GENERAL

November 18, 2019

Dr. Janet Samuels
Receiver
Harrisburg City School District
1601 State Street
Harrisburg, PA 17103

Dr. John George
Acting Superintendent
Harrisburg City School District
1601 State Street
Harrisburg, PA 17103

Re: Status Update – Sunshine Act Compliance – Harrisburg City School District

Dear Dr. Samuels and Dr. George:

This letter is for the purpose of providing you with a status update regarding the Department of the Auditor General's performance audit of the Harrisburg City School District (District) pertaining to Sunshine Act compliance. The audit covers the period from June 28, 2019, which was the date the Pennsylvania Department of Education (PDE) formally released its audit report of the District's finances and financial records, through the date of this letter, and it will continue until the end of our audit procedures. This audit is being conducted under the authority of Sections 402 and 403 of The Fiscal Code, 72 P.S. §§ 402 and 403. The audit is not being conducted in accordance with applicable generally accepted government auditing standards.

Our performance audit has two objectives, including: (1) to determine the effectiveness of the District's actions (by both the Board and Administration) in response to the results and recommendations of the PDE audit, and (2) to determine whether the District complied with all of the provisions of the Sunshine Act, 65 Pa.C.S. § 701 *et seq.* This status update is limited to the second objective of determining compliance with the Sunshine Act from the beginning of the audit period through October 21, 2019.

To achieve the objective of determining Sunshine Act compliance, we reviewed the minutes of the regular board meetings held in July, August, and September 2019. We also attended the board meetings held on September 16, 2019, and October 21, 2019. We reviewed emails, the District's website, public notices, and documents provided with board agendas. We also conducted several interviews with the receiver and other senior administrative officials.

Dr. Janet Samuels, Receiver, and Dr. John George, Acting Superintendent

November 18, 2019

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We found that the District promptly took sufficient actions to correct three conditions of noncompliance with the Sunshine Act after we brought them to the attention of District management. We also made two observations related to executive sessions and nonpublic information sessions held prior to the regular public board meetings. We issued two recommendations to the District and two recommendations to PDE, one of which is also addressed to the General Assembly. The District is in agreement with all of our recommendations.

In closing, I want to thank the District for its ongoing cooperation and assistance during 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

A Performance Audit Status Update

**Harrisburg City School District
Sunshine Act Compliance**

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Background

Almost seven years ago, the Harrisburg City School District (District) was among the first group of four school districts declared by the Pennsylvania Department of Education (PDE) to be in financial recovery status pursuant to Act 141 of 2012, also referred to as the school district “Financial Recovery Law” (hereafter financial recovery law).¹ Two additional school districts have since been declared in financial recovery status, bringing the total to six school districts now having this designation under the financial recovery law.² An additional five school districts have been declared to be in financial watch status.³ As of the date of this status update, none of these school districts have exited financial recovery status or financial watch status.

In December 2012 and March 2013 respectively, Chester-Upland School District and Duquesne City School District were placed under the control of a court-appointed receiver. On June 17, 2019, more than six years after its initial financial recovery designation, the Harrisburg School District was also placed under the control of a court-appointed receiver.

¹ 24 P.S. § 601-A *et seq.*; Act 141 of 2012, effective on July 12, 2012, amended the Pennsylvania Public School Code (PSC) to “provide for financial recovery in certain school districts.” The act provided that PDE was to develop an early warning system that identifies districts in financial watch status. Subject to certain provisions and an investigation of administrative practices of the board of school directors, financial variables, and other matters, PDE can then issue a declaration that a district is in financial recovery status. When a school district is declared in financial recovery status, the Secretary of Education appoints a chief recovery officer who works with PDE and the district to create and implement a financial recovery plan. *See* 24 P.S. §§ 6-631-A(a) and 6-633-A(1).

² Act 141 of 2012 explicitly limits the number of districts that can be declared in financial recovery status to a total of nine districts. *See* 24 P.S. § 6-621-A(a)(1)(ii).

³ Pennsylvania Department of Education, “Financial Recovery for School Districts” web page, <https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Pages/Financial-Recovery-for-School-Districts.aspx> (accessed September 20, 2019).

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<i>Districts Declared by PDE: Financial Recovery Status</i>			
School District ✓ = Receivership	County	Recovery Classification	Date of Recovery Declaration
Chester-Upland ✓	Delaware	Severe	August 14, 2012
Duquesne City ✓	Allegheny	Severe	November 16, 2012
Harrisburg ✓	Dauphin	Moderate	December 13, 2012
Penn Hills	Allegheny	Moderate	January 16, 2019
Scranton	Lackawanna	Moderate	January 16, 2019
York City	York	Moderate	December 13, 2012
<i>Financial Watch Status</i>			
School District	County	Date of Watch Declaration	
Aliquippa	Beaver	March 15, 2013	
Erie City	Erie	September 20, 2016	
Reading	Berks	March 15, 2013	
Steelton-Highspire	Dauphin	March 15, 2013	
Wilkes-Barre Borough	Allegheny	March 15, 2013	

Source: PDE's web page, "Financial Recovery for School Districts," accessed September 20, 2019.

The table and background described above highlight two important points: (1) receivership lasts years, and (2) the number of school districts in financial recovery status and financial watch status has grown since the enactment of the financial recovery law.⁴ Importantly, those charged with governance in school districts that are placed in financial watch status and financial recovery status are, nonetheless, required to comply with the Sunshine Act.⁵

Section 421 of the Public School Code (PSC), relating to public meetings of the board of school directors, states that the board “shall meet during the school term at least once every two months.”⁶ This section of the PSC is still in effect for boards of school directors of school districts in financial recovery status. Further, it is not inconsistent with the later enacted Sunshine Act. Even for those financial recovery school districts placed under the control of a receiver—

⁴ Although receivership shall last three years, according to the financial recovery law, it may be and has been extended if the Secretary of Education petitions the courts for an extension. See 24 P.S. § 6-671-A(g)(2)(i).

⁵ See 65 Pa.C.S. § 701 *et seq.* (Act 93 of 1996, as amended).

⁶ 24 P.S. § 4-421.

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despite the broad authority of the receiver and the limited authority of the board in receivership—the financial recovery law clearly leaves the board in place and refers to boards meeting in regular and executive sessions.⁷ Thus, the board has a duty to meet as required by the PSC and the Sunshine Act.

In July 2019, almost immediately after appointment, the District’s receiver increased transparency by implementing an online program for posting board meeting agendas, minutes, and documents related to the conduct of district business, including contracts, agreements, treasurer’s reports, check registers, and lists of hires, resignations, and retirements. At public board meetings, each major office of the district presents recommendations to the receiver for approval. The board meeting agendas posted online include easily searchable and downloadable attachments for each office’s business item and recommendation. The reporting offices are:

- Academics
- Accountability
- Business Services
- Human Resources
- Operations

In multiple interviews with management and the receiver, all officials emphasized a commitment to transparency and a willingness to adopt our recommendations. As you will see in the discussion of the first three conditions, district officials promptly took corrective actions after we brought potential Sunshine Act noncompliance matters to their attention. However, we made two observations related to executive sessions and information sessions discussed further below. As a result, we issued two recommendations to the District and two recommendations to PDE, one of which was also addressed to the General Assembly. By implementing our recommendations to address concerns related to the information sessions, the District will be able to ensure compliance with the Sunshine Act.

CONDITION 1 - CORRECTED

No public notice of the board meetings in a newspaper of general circulation.

The Sunshine Act requires public agencies to give public notice in a newspaper of general circulation of its regular and special meetings. We requested a copy of the public notice of the regular board meetings for the 2019-20 school year. The District then discovered that it did not issue a public notice prior to the July, August, and September meetings. The District, however,

⁷ 24 P.S. § 6-672-A(b)(7): “(b) Powers and duties of the receiver.--In addition to the powers assumed under subsection (a), a receiver appointed under section 671-A shall have the following powers and duties, notwithstanding any other provision of law to the contrary: . . . (7) **Attend regular and executive sessions of the board of school directors** of the school district.” (Emphasis added.)

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promptly issued a public notice in October 2019 in a newspaper of general circulation announcing all regular public board meetings for the 2019-20 school year.

According to district management, in the past, after the meeting dates for the upcoming school year were approved at the June board meeting, the board secretary would typically advertise the public notice of the schedule of regular board meetings. However, in June 2019, the receiver was appointed, and there was significant turnover in a number of administrative positions, including the board secretary. The new board secretary was unaware that the previous board secretary had not published the public notice. We acknowledge the lack of public notice as an isolated incident and appreciate the timely corrective action taken by management.

Criteria

Section 709(a) of the Sunshine Act, relating to public notice, states in part: “An agency shall give public notice of its first regular meeting of each calendar or fiscal year not less than three days in advance of the meeting and shall give public notice of the schedule of its remaining regular meetings.” *See* 65 Pa.C.S. § 709(a).

Section 703 of the Sunshine Act, relating to definitions, defines “Public notice” as, in part: “Publication of notice of the place, date and time of a meeting in a newspaper of general circulation, as defined by 45 Pa.C.S. § 101, relating to definitions, which is published and circulated in the political subdivision where the meeting will be held, or in a newspaper of general circulation which has a bona fide paid greater than any newspaper published in the political subdivision.” *See* 65 Pa.C.S. § 703.

CONDITION 2 – CORRECTED

Location of board meetings not disclosed in meeting minutes.

Our review of board meeting minutes found that there was no record of the board meeting location for the two board meetings held on July 24 and August 19 of the 2019-20 school year. After we informed district management that the Sunshine Act explicitly requires the board meeting location to be disclosed in the minutes, officials stated that going forward they would ensure the location was disclosed in all meeting minutes. The receiver approved revised minutes that included the location of both meetings at the October 21, 2019 meeting.

Criteria

Section 706(1) of the Sunshine Act, relating to minutes of meetings, public records and recording of meetings, states: “The minutes **shall include** the date, time and **place** of the meeting.” (Emphasis added.) *See* 65 Pa.C.S. § 706(1).

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CONDITION 3 – CORRECTED

Executive session not disclosed in meeting minutes.

District management informed us that an executive session was held prior to the regular board meeting on August 19, 2019, to discuss a safe schools matter, which is an allowable topic for meeting in executive session under both the Sunshine Act and the PSC.⁸ Management also informed us that the executive session and the allowable topic were announced at the beginning of the regular board meeting held immediately following the executive session. The executive session, however, was not documented in the board meeting minutes as required by the Sunshine Act.⁹

Executive sessions are board meetings from which the public is excluded for topics specifically provided for in the Sunshine Act. Examples of executive session topics include, but are not limited to personnel matters, school safety, and business matters involving proprietary information.

After we informed district management that this executive session should have been disclosed in the meeting minutes, the receiver approved revised minutes for the August 19, 2019, meeting at the October 21, 2019 board meeting to include announcement of the executive session and the allowable topic discussed. In addition, district management stated in interviews that board members, including the board secretary, have not received formal training regarding their roles and responsibilities relating to Sunshine Act compliance. The board secretary was scheduled to receive training in October 2019, and the District stated that it is coordinating training for other board members to receive training on Sunshine Act compliance.¹⁰ These corrective actions will help the District to improve Sunshine Act compliance related to executive sessions recorded in board minutes. We will follow-up to verify whether the board secretary and other board members received training on Sunshine Act compliance.

Criteria

Section 707(a) of the Sunshine Act, relating to exceptions to open meetings, states: “An agency may hold an executive session under section 708, relating to executive sessions.” See 65 Pa.C.S. § 707(a).

Section 708 of the Sunshine Act, relating to executive sessions, provides that an agency may hold an executive session for one or more reasons that are specified in the Sunshine Act. One of

⁸ See 65 Pa.C.S. § 708(7), added by Act 156 of 2018, effective December 24, 2018 and 24 P.S. § 4-425, added by Act 39 of 2018, effective July 1, 2018.

⁹ See 65 Pa.C.S. §§ 706 and 708(b).

¹⁰ Please note that the District may wish to contact PDE to determine whether its board member training program, which includes the topic of governance, implemented pursuant to Act 55 of 2017, may be helpful to such training. See <https://www.education.pa.gov/Schools/Governance/Act55/Pages/School-Board-Directors-Training.aspx> (accessed November 4, 2019).

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the allowable topics for meeting in executive session is public safety. *See* 65 Pa.C.S. § 708(a) and 708(a)(7).

Section 672(b)(7) of the financial recovery law (Act 141 of 2012), relating to powers and duties of the receiver, provides the following:

(b) Powers and duties of the receiver.--In addition to the powers assumed under subsection (a), a receiver appointed under section 671-A shall have the following powers and duties, notwithstanding any other provision of law to the contrary: . . .

(7) **Attend regular and executive sessions of the board of school directors** of the school district. (Emphasis added.) *See* 24 P.S. § 6-672-A(b)(7).

OBSERVATION 1

Discontinued executive sessions with the board of school directors.

With regard to executive sessions, the receiver also stated that the board is not invited to executive sessions because the board has no power to take action other than to levy and raise taxes. The receiver stated executive session matters will only be addressed with senior administrators such as the acting superintendent, the chief operating officer, etc.

The financial recovery law bestows the receiver with broad authority.¹¹ While it also leaves the board intact with limited powers, it implies the board will continue to meet in regular public meetings and executive sessions.¹² We acknowledge, however, the ambiguity in the law with regard to the role of the publicly elected board of school directors when a school district is in receivership, including its role in meetings and executive sessions.

We believe that executive sessions may be a useful avenue for the board to receive information about topics that can affect financial and budgeting decisions, including decisions by the board to levy and raise taxes. In particular, as the District achieves financial and academic progress under receivership, including the board in executive sessions may help ensure a smooth transition when control of the District is returned to the board at the end of the three-year term of receivership.¹³ We will continue to monitor board meetings, including whether executive sessions resume and are disclosed to the public in accordance with the Sunshine Act.

¹¹ 24 P.S. § 672-A(a)(1), relating to the receiver's assumption of powers and duties, states in part: "When a receiver is appointed under section 671-A, the receiver shall assume all powers and duties of the chief recovery officer and the board of school directors, including all powers and duties of the board of school directors stated in the financial recovery plan." Other sections of the financial recovery law provide restrictions on the powers of the receiver, including a prohibition from unilaterally levying or raising taxes. *See* 24 P.S. § 672-A(a)(1)-(2) and (c)(1).

¹² 24 P.S. § 6-672-A(b)(7).

¹³ 24 P.S. § 6-671-A(g)(2)(i).

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Criteria

65 Pa.C.S. § 707(a) and 24 P.S. § 6-672-A(b)(7) (see above).

Recommendations

1. We recommend the board of school directors be invited to executive sessions to ensure that it is fully informed of matters affecting the District.
2. We recommend that PDE make a concerted effort to closely work with the General Assembly to update the financial recovery law to clarify the role of the publicly-elected board of school directors when districts enter receivership. They should also address the role of the board in regular public board meetings and executive sessions.

OBSERVATION 2

Information sessions held prior to public board meetings.

The General Assembly declared in the Sunshine Act, “the public policy of this Commonwealth [is] to insure the right of its citizens to have notice of and the right to attend all meetings of agencies at which any agency business is discussed or acted upon.”¹⁴ Under the Sunshine Act, there is no allowance for holding a nonpublic meeting or session where board members might discuss or deliberate agency business.

District officials informed us that since the appointment of the receiver, nonpublic “information sessions” were being held prior to public board meetings. We conducted interviews and reviewed emails dated on the Sundays preceding the August and September regular board meetings, which were sent from the receiver inviting all board members to information sessions prior to the regularly scheduled public board meetings. The initial stated objectives of the information sessions raised concerns about whether their purpose triggered Sunshine Act compliance.

When we expressed our concern about potential Sunshine Act compliance issues and asked for clarification of the purpose of the information sessions, the receiver stated the following:

The information session is held simply to provide information only for Board members, consistent with the content reflected on the public agenda. . . . Questions are not invited from the board, during the information session. The board is not involved in any deliberation or *discussions of agency* or district *business held for the purpose of making a decision.*

¹⁴ 65 Pa.C.S. § 703.

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Since the information sessions are conducted solely for the purpose of informing board members and do not to invite discussion or deliberation, we agree with the district that they do not trigger Sunshine Act compliance. However, the District should ensure it consistently and clearly communicates to all board members the simple purpose of these meetings is solely to provide information. To avoid violation of the Sunshine Act, it should also take any necessary steps to ensure that the meetings do not allow for discussion or deliberation by the board.¹⁵

Criteria

According to Section 702(a) and (b) of the Sunshine Act, the public has a right to “witness the deliberation, policy formulation and decision making of agencies...vital to the enhancement and proper functioning of the democratic process” Furthermore, “secrecy in public affairs undermines the faith of the public in government and the public’s effectiveness in fulfilling its role in a democratic society.” *See* 65 Pa.C.S. § 702(a)-(b).

Section 703 of the Sunshine Act, relating to definitions, defines “**Agency**” as follows, in part: “The body, and all committees thereof authorized by the body to take official action or render advice on matters of agency business, of all the following . . . any board . . . school board, school governing body” The same section defines “**Meeting**” as follows: “Any prearranged gathering of an agency which is attended or participated in by a quorum of the members of an agency held for the purpose of deliberating agency business or taking official action.” It is important to note that, in a school district under receivership, while board members’ authority to deliberate or take official action is significantly limited, i.e., levying, raising and lowering taxes, the board is still obligated to meet and to do so in compliance with the Sunshine Act.

The Sunshine Act does not allow for nonpublic “information sessions” if any type of back and forth questioning and discussions should occur. It does, however, provide for executive sessions (addressed in Condition 3 and Observation 1), special meetings, and conferences. Special meetings and conferences are defined further below. The information sessions held by the district do not meet any of the definitions of executive sessions, special meetings, or conferences. Under Section 703 of the Sunshine Act, the definition of a “special meeting” is as follows: “A meeting scheduled by an agency after the agency’s regular schedule of meetings has been established.” *See* 65 Pa.C.S. § 703.

Further, under Section 709(a) of the Sunshine Act: “An agency shall give **public notice of each special meeting** or each rescheduled regular or special meeting **at least 24 hours** in advance of the time of the convening of the meeting specified in the notice. Public notice is not required in the case of an emergency meeting or a conference. (Emphasis added.) *See* 65 Pa.C.S. § 709(a).

¹⁵ We observed during the October 21, 2019, regular public board meeting that the receiver announced an information session was held prior to the start of the meeting. We acknowledge the effort to improve transparency about the conduct of the information sessions prior to regular public board meetings.

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Under Section 707 of the Sunshine Act, “An agency is authorized to participate in a conference which need not be open to the public. Deliberation of agency business may not occur at a conference.”¹⁶ These conferences however, are strictly defined in Section 703 of the act, relating to definitions, as follows:

“Conference.” Any training program or seminar, or any session arranged by State or Federal agencies for local agencies, organized and conducted for the sole purpose of providing information to agency members on matters directly related to their official responsibilities.¹⁷

Recommendations

1. We recommend that the District take any necessary steps to consistently and clearly communicate to board members the purpose of the information sessions and to avoid discussion and deliberation so that board members are able to comply with the Sunshine Act.
2. We recommend that PDE promptly work with other school districts in receivership to determine whether any and all meetings of boards of school directors are in compliance with the Sunshine Act. If PDE finds school districts are not in compliance, PDE should assist them in becoming compliant with the law.

¹⁶ 65 Pa.C.S. § 707.

¹⁷ 65 Pa.C.S. § 703.

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Management Response and Auditor's Conclusion

We provided copies of our draft status update to the Harrisburg City School District (District) for its review. On the pages that follow, we included the District's response in its entirety. Following the District's response is our auditor's conclusion.

A Performance Audit Status Update

Harrisburg City School District Sunshine Act Compliance

Management Response from the Harrisburg City School District

November 8, 2019

Commonwealth of Pennsylvania
Department of the Auditor General

Re: Performance Audit Status Update
Harrisburg School District
Sunshine Act Compliance

The Harrisburg School District receiver and administrative team understands and is committed to complying with the Pennsylvania Sunshine Act, which *requires agencies to deliberate and take official action on agency business in an open and public meeting*. The receiver and administrative team is aware that the Sunshine Act *requires that meetings have prior notice, and that the public can attend, participate, and comment before an agency that takes official action*.

Listed below are responses to the recommendations documented in the draft of the Performance Audit Status Update:

Observation 1: Discontinued executive sessions with the board of school directors

Recommendations

1. We recommend the board of school directors be invited to executive sessions to ensure that it is fully informed of matters affecting the District.
Response:
The receiver will invite the board of school directors to executive sessions. However, the board of school directors will not engage in any deliberation or discussion of agency business held for the purpose of making a decision.
2. We recommend that PDE make a concerted effort to closely work with the General Assembly to update the financial recovery law to clarify the role of the publicly-elected board of school directors when districts enter receivership. They should also address the role of the board in regular public board meetings and executive sessions.
Response:
The receiver will work closely with the Pennsylvania Department of Education regarding the recommendation to update the financial recovery law for districts designated in receivership and to add clarity in reference to expectations for the school board of directors related to executive sessions and regular public board meetings.

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Observation 2: Information sessions held prior to public board meetings

Recommendations

1. We recommend that the District take any necessary steps to consistently and clearly communicate to board members the purpose of the information sessions and to avoid discussion and deliberation so that board members are able to comply with the Sunshine Act.

Response:

The receiver will communicate the purpose of any information sessions that may be held with the school board of directors and ensure that there are not discussions or deliberations as required by the Sunshine Act.

2. We recommend that PDE promptly work with other school districts in receivership to determine whether any and all meetings of board of school directors are in compliance with the Sunshine Act. If PDE finds school districts are not in compliance, PDE should assist them in becoming compliant with the law.

Response:

The receiver will work closely with the Pennsylvania Department of Education regarding the recommendation to ensure that districts designated in receivership conduct any and all meeting of the boards of school directors that are in compliance with the Sunshine Act.

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Auditor's Conclusion to the Harrisburg City School District's Response

We appreciate the District's agreement with all of our recommendations. In particular, we are glad the District plans to include board members in executive sessions. We are also glad to see the District will consistently and clearly communicate the limited purpose of the information sessions held prior to the regular public board meetings. We appreciate the District's willingness to take necessary steps to ensure that no discussion or deliberations occur during those sessions. Implementation of these corrective actions will help to ensure the District's compliance with the Sunshine Act.

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Sunshine Act Compliance**

Appendix A

Distribution List

This report was distributed to the following officials:

The Honorable Tom Wolf
Governor

The Honorable Dr. Janet Samuels
Receiver
Harrisburg City School District

The Honorable Pedro A. Rivera
Secretary
Pennsylvania Department of Education

The Honorable Dr. John George
Acting Superintendent
Harrisburg City School District

The Honorable John DiSanto
Senator
Pennsylvania State Senate

The Honorable Danielle Robinson
President
Board of School Directors
Harrisburg City School District

The Honorable Patty Kim
Representative
Pennsylvania House of Representatives

The Honorable Jen Swails
Secretary of the Budget

Mr. William Canfield
Director
Bureau of Audits
Office of Comptroller Operations

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.