

LITTLESTOWN AREA SCHOOL DISTRICT

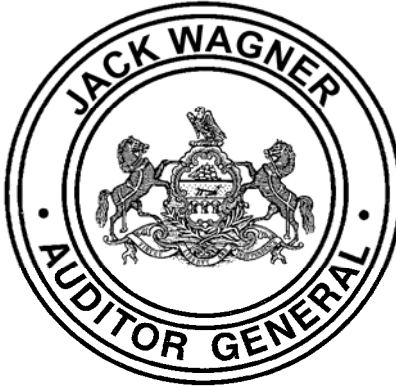
ADAMS COUNTY, PENNSYLVANIA

PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001,
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2004

WITH FINDINGS, OBSERVATION, RECOMMENDATIONS AND
STATUS OF PRIOR YEARS' OBSERVATION AND RECOMMENDATIONS

THROUGH DECEMBER 22, 2005

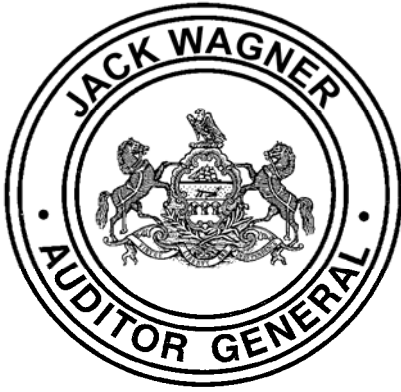


LITTLESTOWN AREA SCHOOL DISTRICT
ADAMS COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001,
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2004
WITH FINDINGS, OBSERVATION, RECOMMENDATIONS AND
STATUS OF PRIOR YEARS' OBSERVATION AND RECOMMENDATIONS
THROUGH DECEMBER 22, 2005

LITTLESTOWN AREA SCHOOL DISTRICT
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The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

We have conducted a performance audit of the Littlestown Area School District for the years ended June 30, 2004, 2003, 2002 and 2001, 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 Littlestown Area School District complied with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit; and
- . Objective No. 2 - To determine if the Littlestown Area School District took appropriate corrective action to address the observation and recommendations contained in our prior audit report.

Solely to assist us in planning and performing our audit, we made a study and evaluation of the internal controls of the Littlestown Area School District to determine if internal controls were adequate to help ensure the district's compliance with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit. Accordingly, we do not express any assurance on the internal controls.

Independent Auditor's Report (Continued)

The results of our tests identified internal control weaknesses and indicated that, in all significant respects, the Littlestown Area School District was in compliance with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit and took appropriate corrective action to address the observation and recommendations contained in our prior audit report, except as noted in the following findings and observation further discussed in the Conclusions section of this report:

Objective No. 1

Finding No. 1 – Certification Irregularities

Finding No. 2 – Board Members Failed to File Statements of Financial Interests in Violation of the State Ethics Commission Act

Observation – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

We believe our recommendations, if implemented by the district, will improve the internal control weaknesses identified and help ensure compliance with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit.

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.

December 22, 2005

JACK WAGNER
Auditor General

LITTLESTOWN AREA SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT
BACKGROUND

Background

Information, as provided by school district officials, indicates that the Littlestown Area School District is located in Adams County and encompasses an area of approximately 50 square miles. The school district has a population of 18,235, according to the 2000 federal census. The administrative offices are located at 162 Newark Street, Littlestown, Pennsylvania.

According to school district administrative officials, during 2003-04, the district provided basic educational services to 2,400 pupils through the employment of 10 administrators, 156 teachers, and 138 full-time and part-time support personnel. Special education was provided by the district and the Lincoln Intermediate Unit #12. Occupational training and adult education in various vocational and technical fields were provided by the district and the York County School of Technology.

Generally, state subsidies and reimbursements are paid in the year subsequent to the year 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, 2002-03, 2001-02 and 2000-01 school years and for descriptions of the state revenue received by category.

In July, the 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 31st of the following fiscal year.

LITTLESTOWN AREA SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES AND SCOPE

Our audit objectives were:

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

The scope of our audit covered the years ended June 30, 2004, 2003, 2002 and 2001, 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.

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 economic 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, grants, 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 the district incurs the qualifying cost. Since 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.

LITTLESTOWN AREA SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

CONCLUSIONS – OBJECTIVE NO. 1

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

The results of our tests indicate that with respect to the items tested, the Littlestown Area School District complied with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit, except as noted in the findings listed below. Additionally, we identified internal control weaknesses as noted in the observation included in this report. The findings, observation, and recommendations were reviewed with representatives of Littlestown Area School District, and their comments have been included in this report.

Finding No. 1 – Certification Irregularities

Our review of the professional employees' certification and assignments for the period of June 11, 2002 through December 12, 2005, disclosed the following irregularities:

- one individual was employed as a middle school counselor prior to receiving secondary school counselor certification;
- one individual assigned to communication arts and one individual assigned to business education were employed prior to receiving valid Pennsylvania (PA) teaching certification;
- one principal and one middle school science teacher continued their employment after their PA certificates had expired. In the case of the middle school science teacher, the district mistakenly believed that the issuance of a middle level science certificate under new guidelines extended the time the teacher had to obtain a permanent certificate; and
- one middle school health teacher was assigned outside her area of certification.

Section 1202 of the Public School Code provides, in part:

No teacher shall teach, in any public school, any branch which he has not been properly certificated to teach.

LITTLESTOWN AREA SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding No. 1 (Continued)

Section 2518 of the Public School Code mandates any school district that:

. . . has in its employ any person in a position that is subject to the certification requirements of the Department of Education but who has not been certificated for his position by the Department of Education . . . shall forfeit an amount equal to six thousand dollars (\$6,000) less the product of six thousand dollars (\$6,000) and the district's market value/income aid ratio. . . .

Certification irregularities are not determined by the Department of the Auditor General. Information pertaining to the assignments and certificates in question was submitted to the Bureau of Teacher Certification and Preparation (BTCPP), Department of Education (DE), for determination. Subsequent to the completion of fieldwork for the audit, BTCPP confirmed the irregularities; the district is therefore subject to subsidy forfeitures, as follows:

<u>School Year</u>	<u>Subsidy Forfeitures</u>
2005-06	\$ *
2004-05	2,615
2002-03	<u>3,608</u>
Total	<u>\$6,223</u>

* Data needed to compute this forfeiture was not yet available from DE.

Recommendations

The superintendent, in conjunction with BTCPP's determination regarding the irregularities, should take necessary action required to ensure compliance with certification regulations.

DE should adjust the district's allocations to recover the appropriate subsidy forfeitures.

LITTLESTOWN AREA SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding No. 1 (Continued)

Response of Management

At the time of the audit, management provided a response to the finding stating it agreed with the citation of the middle school counselor but disagreed with the remaining five citations, providing the following explanations of its position:

[Communication Arts Teacher] – [The individual] was an out-of-state applicant who was hired by the district. Upon being hired, the district requested that the processing of his certification be expedited. It is the District's contention that everything within the power of the District was done in an effort to obtain proper certification for [the individual] and that the District should not be viewed as being out of compliance because of circumstances that were beyond the district's control.

[Business education teacher] – [The individual] applied for certification in a timely manner. When she heard no reply from the Department of Education for quite some time, and called the Department, she was told that her application was on the desk of a PDE employee who had resigned and her application was yet to be reassigned. [BTCP Representative], Certification Evaluator, eventually corresponded to [the individual] in a letter which indicated that it was not a rejection of her application. [The individual] submitted the supporting documentation which [BTCP Representative] requested. After another lengthy passage of time, [BTCP Representative] reported that [the individual] would need to complete student teaching in order to receive her certificate. Upon this determination, the district immediately applied for [the individual's] emergency certification. It is the contention of the district that a finding is not justified due to the lengthy process conducted by PDE prior to coming to a conclusion, and that after being informed of that conclusion, the district acted appropriately and in a timely manner.

[Elementary principal] – [The individual] was notified that his application for certification was being returned to him for clarification. The district was not notified until March 2005 at which time the district responded immediately. It is the contention of the district that because it was unaware of the application being returned, it cannot be liable for the lapse which occurred. . . .

LITTLESTOWN AREA SCHOOL DISTRICT
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Finding No. 1 (Continued)

[Middle school science teacher] – [The individual] was issued an Instructional I certificate in the area of Mid-Level Science, effective December 2003. The certificate was stated as being as being valid for six years, therefore, contradicting the audit finding. . . .

[Middle school health teacher] – [The individual] was elementary-certified and therefore certified to teach any and all subjects which fall under that classification when she was hired in 1999. It was not until [the individual] applied for her Instructional II certificate that it was determined that the elementary certification was not adequate. Upon being notified, [the individual] and the district took steps to become properly certified. It should be noted that an audit conducted while [the individual] held only her elementary certification did not identify this finding. . . .

Auditor's Conclusion

As stated in the body of this finding, subsequent to the completion of fieldwork for the audit BTCP made its final determination regarding the appropriateness of the assignments and certificates, upholding all the citations detailed in this finding. Therefore, the finding will stand as written. Any further disagreement on the part of the district must be addressed to DE.

Finding No. 2 – Board Members Failed to File Statements of Financial Interests in Violation of the State Ethics Commission Act

Our review of district records, conducted on December 22, 2005, disclosed one former board member failed to file his Statement of Financial Interests for the year ended December 31, 2000, one board member failed to file for the years ended December 31, 2002 and 2000, and one board member failed to file his Statement of Financial Interests for the year ended December 31, 2000.

Public office is a public trust sustained by assuring the people of the impartiality and honesty of public officials and public employees. Accordingly, the Public Official and Employee Ethics Act (Ethics Act), 65 Pa C.S. § 1101 *et seq.*, requires all candidates for public office, public officials and certain public employees to complete a Statement of Financial Interests for the preceding calendar year annually, no later than May 1st of each year they hold their positions and of the year after leaving such positions.

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Finding No. 2 (Continued)

The Ethics Act specifically requires public officials and certain public employees to disclose matters on the Statement of Financial Interests that currently or potentially create conflicts of interest with their public duties. When a public official does not properly file a required disclosure, the public cannot examine the disclosure in order to determine whether conflicts of interest exist. This in turn erodes the public's trust. In addition, the board members' failure to file the Statement of Financial Interests constituted a violation of the Ethics Act.

Section 1104(d) of the Ethics Act, 65 Pa. C.S. § 1104 (d), which pertains to the failure to file the required Statement of Financial Interests, provides, in pertinent part, as follows:

No public official shall be allowed to take the oath of office or enter or continue upon his duties, nor shall he receive compensation from public funds, unless he has filed a Statement of Financial Interests . . .

Any person who is required to file a Statement of Financial Interests and fails to do so may be found guilty of a misdemeanor and may be fined not more than \$1,000 or imprisoned for not more than one year.

Furthermore, any person who is required to file a Statement of Financial Interests and fails to do so in a timely manner, or who files a deficient statement of financial interests may be fined not more than \$250.

A copy of this finding will be forwarded to the State Ethics Commission for additional review and investigation, as it deems necessary.

Recommendations

The board should:

- seek the advice of its solicitor in regard to the board's responsibility when an elected board member fails to file a Statement of Financial Interests; and
- develop procedures to ensure that all individuals required to file Statements of Financial Interests do so in compliance with the Ethics Act.

Response of Management

Management provided the following response, agreeing with the finding:

The district will implement an orientation program for Board members which will focus on the accurate and timely filing of the Statement of Financial Interests.

LITTLESTOWN AREA SCHOOL DISTRICT
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Observation – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers’ Qualifications

Section 111 of the Public School Code of 1949, as amended, requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police. 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.¹

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 Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.²

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 the personnel records for the 29 bus drivers currently employed by the district disclosed that these individuals possessed the minimum requirements to be employed as bus drivers and that the Littlestown Area 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 Littlestown Area School District from hiring any of the drivers. Therefore, we concluded that the Littlestown Area 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, the district does 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.

¹ 24 P.S. § 1-111.

² 23 Pa. C.S. § 6355.

LITTLESTOWN AREA SCHOOL DISTRICT
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Observation (Continued)

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 have been charged with or convicted of crimes that, even though not barred by state law, affect their suitability to have direct contact with children; and
- implementing written policies and procedures to ensure the district is notified when drivers are charged with, or convicted of, crimes that call into question their suitability to continue to have direct contact with children.

Response of Management

Management providing the following response, agreeing with the observation:

The district will develop and/or devise a policy which will require the employee to notify the district in the event they are charged with any violations. . . . This policy shall become part of the District Policy Manual and will also be included in the District Support Staff Handbook.

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CONCLUSIONS - OBJECTIVE NO. 2

The second objective of our audit was to determine if the Littlestown Area School District took appropriate corrective action to address the observation and recommendations contained in our prior audit report for the years ended June 30, 2000 and 1999, and in certain areas extending beyond June 30, 2000. The status of this observation, along with a description of the school board's disposition of each recommendation, was determined by one or more of the following procedures:

- review of the board's written response, dated August 11, 2003, to the Labor, Education and Community Services, Comptroller's Office, replying to the Auditor General's audit report for the years ended June 30, 2000 and 1999 and in certain areas extending beyond June 30, 2000;
- tests performed as a part of, or in conjunction with, the current audit; and
- questioning of appropriate district personnel regarding the prior years' observation and recommendations.

Observation – Internal Control Weaknesses

Our prior audit review of district records and board policies through June 30, 2002, disclosed internal control weaknesses that needed to be strengthened in the following areas:

- charges for copying public records; and
- treasurer's report content and format.

We recommended that the treasurer ensure that the computer software upgrade corrected the accuracy of data in monthly reports submitted to the board.

We also recommended that the board revisit board Policy No. 801 and consider a more explicit definition of "official duties" to help clarify under what circumstances board members would be charged when requesting copies of public records.

In addition, we recommended that the board establish policies and procedures concerning the treasurer's report, with consideration given to the following:

- indicate which accounts would be reported to the board and in what format;

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Observation (Continued)

- specify how voided checks would be handled, i.e., should they be on the list of checks provided, or should they not be listed;
- require that a report be presented each month for each of the accounts, including the accounts for the Capital Reserve Fund;
- specify how transfers between accounts and wire transfers were to be reported to the board, i.e. should they be included on the disbursements list or should they be included on a separate list; and
- include a list of accounts for which a list of checks should be presented.

In its written response the board stated the following:

Charges for copying public records

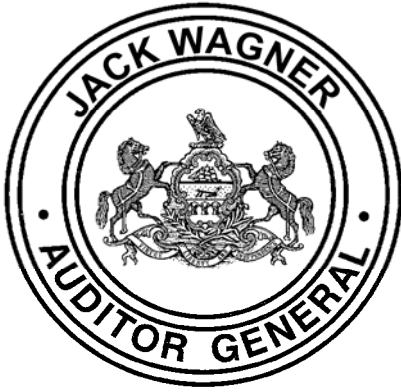
Upon review of Policy 801, it was determined that the wording sets forth a procedure for obtaining information that is clear and fair. It was also determined that the policy does not prevent any individual, Board member or otherwise from obtaining desired information, contingent upon following the proper procedure. The term “official duties” shall be defined as those actions that result from a majority vote of the Board of School Directors.

Accuracy of treasurer’s reports

The conversion from DOS and Windows has been completed. The conversion to new software will produce new accounting reports which should be easier to read for persons not trained in accounting. Future check lists will include voided checks. This change should avoid future questions.

Our current audit disclosed that the Littlestown Area School District implemented new software which appears to have corrected the problems that were previously noted in the reports being provided to the board. Our review also disclosed that the Littlestown Area School District reviewed our recommendations and determined that adequate and appropriate internal controls are in place.

Based on the results of our current audit, we concluded that the district did take appropriate corrective action to address this observation.



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SUPPLEMENTARY INFORMATION
[UNAUDITED]

Schedule of State Revenue Received

The district reported it received state revenue of \$7,858,046, \$7,778,008, \$7,181,550 and \$6,935,139, respectively, for the years ended June 30, 2004, 2003, 2002 and 2001, as detailed in the following schedule:

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
STATE REVENUE				
Basic Education	\$4,767,427	\$4,614,078	\$4,507,724	\$4,351,262
Charter Schools	4,743	5,297	-	-
School Performance Incentives	-	-	9,710	16,769
Tuition for Orphans and Children				
Placed in Private Homes	106,447	97,527	111,340	111,857
Homebound Instruction	517	881	542	284
Vocational Education	113,657	110,629	96,551	96,476
Alternative Education	23,552	53,226	25,951	12,000
Driver Education	2,205	2,730	2,205	2,625
Migratory Children	-	120	120	40
Special Education	1,149,818	1,073,016	1,029,626	931,671
Transportation	395,058	371,111	328,947	281,849
Rental and Sinking Fund Payments	634,261	943,636	593,933	642,184
Health Services	48,195	47,607	48,203	48,466
Social Security and Medicare Taxes	412,846	391,470	372,417	354,084
Retirement	199,320	66,680	51,781	82,472
Other Program Subsidies/Grants:				
Your Schools, Your Money	-	-	2,500	2,500
Chesapeake Bay Seminar	-	-	-	600
<u>TOTAL STATE REVENUE</u>	<u>\$7,858,046</u>	<u>\$7,778,008</u>	<u>\$7,181,550</u>	<u>\$6,935,139</u>

LITTLESTOWN AREA SCHOOL DISTRICT
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SUPPLEMENTARY INFORMATION
[UNAUDITED]

Description of State Revenue Received per the Pennsylvania Accounting Manual

Basic Education

Revenue received from Commonwealth appropriations as subsidy for basic education.

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.

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.

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SUPPLEMENTARY INFORMATION
[UNAUDITED]

Driver Education

Revenue received from the Commonwealth as subsidy for conducting a standardized driver education program. Payments are made in accordance with Section 2504.1 of the Public School Code.

Migratory Children

Revenue received from the Commonwealth as subsidy for the attendance of migratory children in accordance with Section 2502 (Act 341 of 1959) and Section 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 Act 25 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.

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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, and the following:

The Honorable Gerald Zahorchak, D.Ed.
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Harrisburg, PA 17108

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.