

# PERFORMANCE AUDIT

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## Brownsville Area School District Fayette County, Pennsylvania

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January 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

The Honorable Tom Corbett  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Mr. R. W. Brashear, Board President  
Brownsville Area School District  
5 Falcon Drive  
Brownsville, Pennsylvania 15417

Dear Governor Corbett and Mr. Brashear:

We conducted a performance audit of the Brownsville Area School District (District) to determine its compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). Our audit covered the period December 7, 2011 through August 15, 2014, except as otherwise indicated in the report. Additionally, compliance specific to state subsidies and reimbursements was determined for the school years ended June 30, 2011 and June 30, 2012. Our audit was conducted pursuant to Section 403 of The Fiscal Code, 72 P.S. § 403, and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit found that the District complied, in all significant respects, with relevant requirements, except as detailed in two (2) findings noted in this report. A summary of the results is presented in the Executive Summary section of the audit report.

Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and administrative requirements. We appreciate the District's cooperation during the conduct of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale".

Eugene A. DePasquale  
Auditor General

January 15, 2015

cc: **BROWNSVILLE AREA SCHOOL DISTRICT** Board of School Directors

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## **Executive Summary**

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### **Audit Work**

The Pennsylvania Department of the Auditor General conducted a performance audit of the Brownsville Area School District (District) in Fayette County. Our audit sought to answer certain questions regarding the District's compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures and to determine the status of corrective action taken by the District in response to our prior audit recommendations.

Our audit scope covered the period December 7, 2011 through August 15, 2014, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidies and reimbursements was determined for the 2010-11 and 2011-12 school years.

### **District Background**

The District encompasses approximately 57 square miles. According to 2010 federal census data, it serves a resident population of 15,537. According to District officials, the District provided basic educational services to 1,657 pupils through the employment of 130 teachers, 76 full-time and part-time support personnel, and ten (10) administrators during the 2011-12 school year. The District received \$16 million in state funding in the 2011-12 school year.

### **Audit Conclusion and Results**

Our audit found that the District complied, in all significant respects, with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures, except for two (2) compliance related matters reported as findings.

#### **Finding No. 1: Errors in Reporting of Transportation Payments to Pennsylvania Department of Education Resulted in Subsidy Underpayment of \$196,267.**

During the follow-up of the Brownsville Area School District's (District) transportation contractor cost review, we found that the District incorrectly reported, to the Pennsylvania Department of Education, contractor costs in the 2012-13 school year. The reporting errors resulted in the District being underpaid a total of \$196,267 for the payable year 2013-14 (see page 6).

**Finding No. 2: Failure to Have All School Bus Driver Qualifications on File.** Our audit of the Brownsville Area School District bus drivers' qualifications for the 2013-14 school year found that not all records were on file at the time of the audit (see page 8).

**Status of Prior Audit Findings and Observations.** With regard to the status of our prior audit recommendations to the Brownsville Area School District (District) from an audit released on August 13, 2012, we found that the District had taken appropriate corrective action in implementing our recommendations pertaining to non-resident pupil membership coding errors (see page 11). In addition, we found that the District had not taken

appropriate corrective action in implementing our recommendations pertaining to internal control of the student activity fund (see page 12). The District could not implement our recommendations concerning the situation that the amount paid to the transportation contractor greatly exceeded the state formula allowance because the District is in the middle of a multi-year transportation contract (see page 14).

## Audit Scope, Objectives, and Methodology

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### Scope

*What is a school performance audit?*

School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, the Pennsylvania Department of Education, and other concerned entities.

Our audit, conducted under authority of Section 403 of The Fiscal Code, 72 P.S. § 403, is not a substitute for the local annual audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit covered the period December 7, 2011 through August 15, 2014, with the exception of the review of the District's contracted transportation costs, which was reviewed for the period of July 1, 2012 through June 30, 2013.

Regarding state subsidies and reimbursements, our audit covered the 2010-11 and 2011-12 school years.

While all districts have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with Pennsylvania Department of Education (PDE) reporting guidelines, we use the term *school year* rather than fiscal year throughout this report. A school year covers the period July 1 to June 30.

### Objectives

*What is the difference between a finding and an observation?*

Our performance audits may contain findings and/or observations related to our audit objectives. Findings describe noncompliance with a statute, regulation, policy, contract, grant requirement, or administrative procedure. Observations are reported when we believe corrective action should be taken to remedy a potential problem not rising to the level of noncompliance with specific criteria.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws and defined business practices. Our audit focused on assessing the District's compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures. However, as we conducted our audit procedures, we sought to determine answers to the following questions, which serve as our audit objectives:

- ✓ In areas where the District received state subsidies and reimbursements based on pupil membership (e.g., basic education, special education, and vocational education), did it follow applicable laws and procedures?
- ✓ In areas where the District received transportation subsidies, was the District, and any contracted vendors, in compliance with applicable state laws and procedures?

- ✓ Did the District, and any contracted vendors, ensure that current bus drivers were properly qualified, and did they have written policies and procedures governing the hiring of new bus drivers?
- ✓ Did the District have sufficient internal controls to ensure that the membership data it reported to PDE through the Pennsylvania Information Management System was complete, accurate, valid, and reliable?
- ✓ Were there any declining fund balances that may pose a risk to the District's fiscal viability?
- ✓ Did the District take appropriate steps to ensure school safety?
- ✓ Did the District have a properly executed and updated Memorandum of Understanding with local law enforcement?
- ✓ Were there any other areas of concern reported by independent auditors, citizens, or other interested parties?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audit?

## Methodology

### *What are internal controls?*

Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as:

- Effectiveness and efficiency of operations.
- Relevance and reliability of operational and financial information.
- Compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures.

*Government Auditing Standards* require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our results and conclusions based on our audit objectives.

The District's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, as they relate to the District's compliance with relevant requirements that we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in

internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

In order to properly plan our audit and to guide us in possible audit areas, we performed analytical procedures in the areas of state subsidies and reimbursements, pupil transportation, and comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, pupil membership, bus driver qualifications, financial stability, reimbursement applications, tuition receipts, and deposited state funds.
- Items such as board meeting minutes and policies and procedures.

Additionally, we interviewed select administrators and support personnel associated with the District's operations.

To determine the status of our audit recommendations made in a prior audit report released on August 13, 2012, we reviewed the District's response to PDE which was undated. We then performed additional audit procedures targeting the previously reported matters.



## Findings and Observations

### Finding No. 1

### Errors in Reporting of Transportation Payments to Pennsylvania Department of Education Resulted in Subsidy Underpayment of \$196,267

*Criteria relevant to the finding:*

Chapter 23 of the State Board of Education Regulations states that the Board of School Directors is responsible for the negotiation and execution of contracts or agreements with contractors and approval of the drivers of the vehicles providing transportation.

The Pennsylvania Department of Education's final formula allowance provides for a per vehicle allowance based on the year of manufacture of the vehicle chassis, the approved seating capacity, the number of trips the vehicle operates, the number of days pupils were transported, the approved daily miles driven, any excess hours and the greatest number of pupils transported. The final formula allowance is adjusted annually by an inflationary cost index.

The District receives the lesser of the final formula allowance for the vehicles or the actual amount paid to the contractor, multiplied by the District's aid ratio.

Our audit of the Brownsville Area School District's (District) transportation contractor costs, found that the District incorrectly reported contractor costs in the 2012-13 school year to the Pennsylvania Department of Education (PDE). The reporting errors resulted in the District being underpaid a total of \$196,267 for the payable year 2013-14.

We found that the District miscalculated and reported contractor costs of \$1,164,191, when the actual costs were \$1,996,818. Because of this miscalculation, the District was reimbursed at the lesser, contractor cost, instead of the final formula allowance.

The District's transportation subsidy is calculated by using the lesser of formula allowance (column 2) or contractor cost (column 3). By reporting an amount significantly lower than the formula allowance, the District's subsidy was greatly reduced. Recalculating the District's transportation subsidy using the correct figure resulted in an underpayment to the District of \$196,267.

<u>School Year</u>	<u>Final Formula Allowance</u>	<u>Reported Contractor Cost</u>	<u>Audited Contractor Cost</u>	<u>Difference</u>
2012-13	\$1,360,458	\$1,164,191	\$1,996,818	<b><u>\$196,267</u></b>

District administration confirmed and documented that submission errors were made. Based on the information provided, it is apparent that the District did not have review procedures in place to ensure that the data reported was accurate. If the District had established review procedures, they would have been able to make the necessary corrections prior to PDE's finalization of the District transportation subsidy.

*Criteria relevant to the finding  
(continued):*

According to the federal Government Accountability Office's (GAO) (formerly the General Accounting Office) *Standards for Internal Control in the Federal Government*, internal controls are key factors in an agency's ability to meet its mission, improve performance, and "minimize operational problems."

In addition, this guidebook states that an "Internal control is not an event, but a series of actions and activities that occur throughout an entity's operations and on an ongoing basis."

It is the responsibility of District administration to have in place appropriate internal policies and procedures to ensure that transportation data is collected properly, accurate, and reported timely. Without such internal controls, the District is at risk to not receive the proper transportation subsidy.

### **Recommendations**

The *Brownsville Area School District* should:

Establish internal review procedures of transportation reports prior to the submission of the reports to PDE.

The *Pennsylvania Department of Education* should:

Reimburse the District for the transportation subsidy underpayment of \$196,267 for the 2013-14 payable school year.

### **Management Response**

Management stated the following:

"Management agrees with the finding and recommendation. The incorrect figure was picked up off the transportation worksheet and entered onto the e-trans document.

There is a review process in place but more care will be taken to double check all resources used."

### **Auditor Conclusion**

We are encouraged that the District agrees with our finding and is taking steps to address the deficiency. We will follow up on the status of our recommendations during our next cyclical audit of the District.

**Finding No. 2**

**Failure to Have All School Bus Drivers' Qualifications on File**

*Criteria relevant to the finding:*

Section 111 of the Public School Code, 24 P.S. § 1-111, 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 for certain criminal offenses that depending on when the offences occurred would prohibit the individual from being hired.

Section 111 also requires a Federal Bureau of Investigations fingerprint record check for all employees hired on or after April 1, 2007.

Section 111 further provides that these records be no more than one (1) year old.

In addition, Section 111(b) provides, in part:

“Administrators shall maintain a copy of the required information. Administrators shall require contractors to produce a report of criminal history record information and regulations for each prospective employee of such contractor prior to employment.”

Section 6355 of the Child Protective Services Law (CPSL) requires prospective school employees to submit an official child abuse clearance statement from the Pennsylvania Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.

Our audit of the Brownsville Area School District's (District) bus drivers' qualifications for the 2013-14 school year found that not all records were on file at the time of the audit.

Several different state statutes and regulations establish the minimum required qualifications for school bus drivers. The ultimate purpose of these requirements is to ensure the protection of the safety and welfare of the students transported in school buses. We reviewed the following six (6) requirements:

1. Possession of a valid driver's license.
2. Completion of a school bus driver skills and safety training.
3. Passing a physical examination.
4. Lack of convictions for certain criminal offenses.
5. Federal criminal history record.
6. Official child abuse clearance statement.

The first three (3) requirements were set by regulations issued by the Pennsylvania Department of Transportation. As explained further in the box to the left, the fourth and fifth requirements were set by the Public School Code (PSC) of 1949, as amended, and the sixth requirement was set by the Child Protective Services Law.

We reviewed the personnel records of 25 of the 49 bus drivers currently employed by the District's pupil transportation contractor. The District's records were incomplete and it was determined that 24 of the 25 drivers were lacking one (1) or more qualification documents.

*Criteria relevant to the finding (continued):*

Chapter 23 of the State Board of Education Regulations, 22 Pa Code 23.4 (2), states, in part:

“The board of school directors of a school district is responsible for all aspects of pupil transportation programs, including the following:

(2) “The selection and approval of appropriate vehicles for use in district service and eligible operators who qualify under the law and regulations.”

In addition, one (1) new driver hired in the 2013-14 school year had clearances that were almost four (4) years old. The PSC requires clearances to be no more than one (1) year old at the time of hire.

The failure to have complete bus driver records on file at the District was the result of not having a Board policy specifying the responsibility to verify qualifications. The District placed reliance and trust in the contractors to comply with the provisions of the PSC, Pennsylvania Department of Transportation, and the Child Protective Services Law. This is in contradiction to the PSC, which specifically places this responsibility with the District.

It is the responsibility of District management to have internal policies and procedures in place to ensure that all employees or contracted employees who have contact with children have the proper qualification documents. By not having the required bus drivers' qualification documents on file at the District, the District was not able to review the documents to determine whether all drivers were qualified to transport students. If unqualified drivers transport students, there is an increased risk to the safety and welfare of students.

On July 11, 2014, we informed District management of the missing documentation and instructed them to obtain the necessary documents, so that they can prove that the drivers were still properly qualified to have direct contact with children. As of August 15, 2014, management had not provided us with the information required, and we therefore could not verify that the drivers were properly qualified.

### **Recommendations**

The *Brownsville Area School District* should:

1. Ensure that District's personnel are familiar with Pennsylvania's school bus driver's requirements.
2. Establish procedures to ensure that contractor recommended drivers' credentials are reviewed prior to Board approval to ensure completeness and appropriateness.

3. Establish policies and procedures to ensure that the contractor does not allow any bus driver to transport students prior to obtaining all required credentials and providing a copy to the District for review and Board approval.
4. Establish procedures to ensure that District personnel access Federal Bureau of Investigation clearances and a copy kept on file for audit.

### **Management Response**

Management stated the following:

“Driver documents were maintained and filed on an annual basis. However, during the 2013-14 school year the 2012-13 driver file was given to the transportation provider and was asked to update the file, with any new information. The transportation provider sent up the new documentation for the 2013-14 year but did not return the 2012-13 file. Business Manager has been in contact with the transportation provider to see if the 2012-13 information is still in vendor’s possession, they are still trying to locate it.

Unfortunately, the transportation provider destroys all driver renewal documents when new ones are provided so I have to rely on them to find my original file for 2012-13. The annual files, which are kept in the Business Office, have been replaced with a permanent file for each driver and will be updated as current information is received.

The transportation vendor will provide the superintendent’s secretary with new hire information to conduct the FBI background check. The secretary will forward one copy to the Business Office for the driver’s permanent file.”

### **Auditor Conclusion**

During our audit, complete bus driver documentation for the 2013-14 school year required to be on file at the District office was not available. Partial documentation was provided by the transportation provider. It is the District’s responsibility to maintain complete driver files, once complete. The files should not be given to the contractor for update.

We will follow up on the status of our recommendations during our next cyclical audit of the District.

## **Status of Prior Audit Findings and Observations**

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**O**ur prior audit of the Brownsville Area School District (District) released on August 13, 2012, resulted in two (2) findings and one (1) observation. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We analyzed the District's written response provided to the Pennsylvania Department of Education (PDE), performed audit procedures, and interviewed District personnel regarding the prior findings and observation. We found that the District did implement our recommendations related to non-resident pupil membership coding errors but did not implement our recommendations related to internal control of the student activity fund. The District also could not implement our recommendations concerning the situation that the amount paid to the transportation contractor greatly exceeded the state formula allowance.

### **Auditor General Performance Audit Report Released on August 13, 2012**

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**Finding No. 1:**                    **Errors in Reporting Non-Resident Pupil Membership Resulted in an Underpayment of Tuition for Children Placed in Private Homes of \$65,827**

Finding Summary:            Our prior audit of the District found that for the 2009-10 school year membership for kindergarten children placed in private homes (foster children) was under reported by 49 days, elementary membership for foster children was underreported by 763 days, and secondary membership for foster children was underreported by 608 days.

The errors were caused by District personnel incorrectly reporting the "District Code of Residence" for the children in the Pennsylvania Information Management System (PIMS). These errors resulted in an underpayment of \$65,827 in Commonwealth-paid tuition for foster children.

Recommendations:        Our audit finding recommended that the District should:

1. Review the PIMS manual of reporting for instructions on the proper reporting of non-resident students.
2. Review membership reports submitted to PDE for years subsequent to the audit and, if similar errors are found, submit revised reports to PDE.

We also recommended that PDE should:

3. Adjust the District's allocations to correct the underpayment of \$65,827.

Current Status:

During our current audit, we found that the District did implement our prior recommendations. The foster children had proper "District Code of Residence" data in the PIMS system for the 2011-12 school year.

PDE; however, did not implement our recommendation. As of August 15, 2014, the District had not received an adjustment of \$65,827 to their subsidy. We respectfully request once again that PDE make the appropriate subsidy adjustment for the District. District administration contacted PDE concerning this money during the current audit. They were told that the District should receive these funds in June 2015.

In addition, we did note an area of concern during the current audit. In the 2011-12 school year, we reviewed membership files for ten (10) non-resident foster children. On the ten (10) files reviewed, only two (2) of the students' files contained placement agency letters. The District did obtain the remaining placement letters prior to the end of our audit. These letters are necessary documentation in order for the District to claim the subsidy for these children. We recommend that procedures be implemented and monitored to ensure the proper documentation be obtained and retained for audit for all non-resident foster children.

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**Finding No. 2:**

**Continued Lack of Internal Controls Over Student Activity Fund Practices**

Finding Summary:

Our prior audit of the student activity funds for the 2010-11 school year found continuing internal control weaknesses. It should be noted that student activity fund weaknesses have been the topic of findings in our past three (3) audit reports. The review found the following six (6) weaknesses.

1. Lack of Receipts and Evidence of Student Participation.
2. Negative Balances – two (2) of 22 clubs had negative balances.
3. Inactive Accounts – Leo Club and Youth Education Association.
4. Improper Account – the Student Development Center was not student organized and therefore should not have been in this fund.

5. Excessive Balances – eight (8) of 22 clubs had balances in excess of \$1,000.
6. Failure to Close Graduated Class Account – the Class of 2011 had an ending cash balance as of June 30, 2011, which is against board policy.

Recommendations:

Our audit finding recommended that the District should:

1. Ensure that all disbursements require receipts and student officer signatures.
2. Ensure that evidence of student involvement in deposits is required for dual control.
3. Require clubs with negative balances to take immediate action to create a positive balance, and require the fund custodian to refuse to disburse funds for a club if such disbursement causes a deficit balance.
4. Close all inactive accounts.
5. Review the Student Development Center account and determine whether this account should be closed, moved to the District's general fund, or placed in another fund.
6. Strengthen board policy by including provisions to require clubs to utilize any large balances remaining in their accounts before accumulating more funds.
7. Comply with board policy by requiring the graduating class to distribute remaining class funds prior to graduation.

Current Status:

During our current audit, we again found that the District did not implement our prior recommendations. We tested the 2013-14 school year and found continued weaknesses. However, during the 2013-14 school year, the District had assigned a new student activity fund custodian who plans on updating the District's student activity procedures to correct the weaknesses found.

Because implementation of the recommendations was in-progress during our audit, we will determine the success of these procedures during our next cyclical audit of the District.



**Observation**

**Amount Paid Pupil Transportation Contractor Greatly Exceeds Department of Education Final Formula Allowance**

Observation Summary:

Our prior audit of the District's contracted pupil transportation costs for the school years ended June 30, 2007 through June 30, 2010, found that the contracted cost of the District's pupil transportation operations had increased substantially more than the rate of inflation over the four-year period, based on data submitted to PDE by the District for reimbursement purposes.

Recommendations:

Our audit observation recommended that the District should:

1. Prior to negotiating a new contract, the Board and administrative personnel should be cognizant of the State's final formula allowance cost formula.
2. Routinely seek competitive bids for all the District's pupil transportation services to ensure the most efficient cost to the District and its taxpayers.
3. Prepare pupil transportation contracts to ensure the local effort share is as minimal as permitted by establishing the base rate and increases in line with PDE's final formula allowance for all pupil transportation costs.
4. Have District personnel continuously monitor and justify any increase in the District's pupil transportation costs.

Current Status:

During our current audit, we found that the District could not implement our prior recommendations do to the contractual obligations of the District's ten (10) year transportation contract, which expires June 30, 2018.

## **Distribution List**

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This report was initially distributed to the Superintendent of the District, the Board of School Directors, our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us), and the following stakeholders:

The Honorable Tom Corbett  
Governor  
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Harrisburg, PA 17120

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This report is a matter of public record and is available online at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).