



**ALTOONA AREA SCHOOL DISTRICT  
BLAIR COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT**

**JUNE 2013**

**COMMONWEALTH OF PENNSYLVANIA**

**EUGENE A. DEPASQUALE - AUDITOR GENERAL**

**DEPARTMENT OF THE AUDITOR GENERAL**



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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

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

Mr. Ryan Beers, Board President  
Altoona Area School District  
1415 Sixth Avenue  
Altoona, Pennsylvania 16602

Dear Governor Corbett and Mr. Beers:

We conducted a performance audit of the Altoona Area School District (District) to determine its compliance with applicable state laws, contracts, grant requirements, and administrative procedures. Our audit covered the period October 12, 2010 through April 19, 2013, except as otherwise indicated in the report. Additionally, compliance specific to state subsidies and reimbursements was determined for the school years ended June 30, 2010 and June 30, 2009. 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 found that the District complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except as detailed in one finding noted in this report. A summary of the results is presented in the Executive Summary section of the audit report.

Our audit finding 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,

/s/

EUGENE A. DEPASQUALE  
Auditor General

June 28, 2013

cc: **ALTOONA 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 Altoona Area School District (District). Our audit sought to answer certain questions regarding the District's compliance with applicable state laws, 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 October 12, 2010 through April 19, 2013, 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 2009-10 and 2008-09 school years.

### **District Background**

The District encompasses approximately 60 square miles. According to 2010 federal census data, it serves a resident population of 59,585. According to District officials, the District provided basic educational services to 7,884 pupils through the employment of 570 teachers, 422 full-time and part-time support personnel, and 8 administrators during the 2009-10 school year. Lastly, the District received \$50 million in state funding in the 2009-10 school year.

### **Audit Conclusion and Results**

Our audit found that the District complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except for one compliance related matter reported as a finding.

#### **Finding: The District Failed to Document the Board's Official Approval of**

**Employee Salary Increases.** Our review found that during the past several years the Altoona Area School District's Superintendent granted a number of employee promotions, transfers, and pay raises without the Board voting on those changes at a public meeting, and without the Board's approval recorded in the board meeting minutes (see page 5).

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

With regard to the status of our prior audit recommendations to the District from an audit we released on May 9, 2011, we found that the District had taken appropriate corrective action in implementing our recommendations pertaining to errors in health services reimbursement that resulted in an underpayment of \$13,736 (see page 9).

## Audit Scope, Objectives, and Methodology

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### Scope

*What is a school performance audit?*

School performance audits allow the 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 PA Department of Education, and other concerned entities.

Our audit, conducted under authority of 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 October 12, 2010 through April 19, 2013.

Regarding state subsidies and reimbursements, our audit covered the 2009-10 and 2008-09 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 applicable state laws, 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?
- ✓ 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?

- ✓ Did the District, and any contracted vendors, ensure that their current bus drivers were properly qualified, and did they have written policies and procedures governing the hiring of new bus drivers?
- ✓ Were there any declining fund balances that may pose a risk to the District's fiscal viability?
- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the current employment contract(s) contain adequate termination provisions?
- ✓ 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 local auditors, citizens, or other interested parties?

## 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 applicable laws, 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 applicable laws, contracts, grant requirements, and administrative procedures. 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 applicable state laws, contracts, grant requirements, and administrative procedures 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 control 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, pupil membership, and comparative financial information.

Our audit examined the following:

- Records pertaining to bus driver qualifications and financial stability.
- Items such as board meeting minutes and policies and procedures.

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

Lastly, to determine in the status of our audit recommendations made in a prior audit report released on May 9, 2011, we performed additional audit procedures targeting the previously reported matters.

## Findings and Observations

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### Finding

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### The District Failed to Document the Board's Approval of Employee Salary Increases

*Criteria relevant to the finding:*

Section 508 (relating to Majority vote required; recording) of the Public School Code of 1949 (PSC), 24 P.S. § 5-508, provides, in part:

“The affirmative vote of a majority of all the members of the board of school directors in every school district, duly recorded, showing how each member voted, shall be required in order to take action on the following subjects:--

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Fixing salaries or compensation of officers, teachers, or other appointees of the board of school directors.”

Additionally, Section 1164 (relating to Compensation plans for school administrators) of the PSC, 24 P.S. § 11-1164, commonly referred to as “Act 93”, provides, in part:

“ . . . a means by which compensation matters affecting school administrators can be resolved within the framework of a management team philosophy.” (See 24 P.S. § 11-1164(b))

During our audit of the Altoona Area School District (District), we reviewed whether certain employees’ salaries had been increased without the approval of the School Board of Directors (Board). The testing related to this issue was conducted jointly by the Department of the Auditor General’s Office of Special Investigations and the Bureau of School Audits.

Our review found that during the past several years the District’s Superintendent granted a number of employee promotions, transfers and pay raises without the Board voting on those changes at a public meeting, and without the Board’s approval recorded in the board meeting minutes. As a result, the Superintendent violated the Public School Code (PSC)<sup>1</sup>, which requires that boards hold a vote on the fixing of salaries in a public meeting, and that this vote be documented in the board meeting minutes. Our conclusion regarding the Superintendent’s failure to obtain Board approval at a public meeting prior to making employee salary changes is corroborated by a recently released independent review conducted by a law firm hired by the District’s Board.

Our auditors were unable to conclude on whether the Superintendent made the Board aware of these salary changes before they were implemented. For example, they found some evidence to suggest that the Superintendent and the Board may have discussed some of the salary increases in Executive Sessions or other meetings. However, because these meetings are not documented, the auditors could not verify this information.

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<sup>1</sup> Section 508 of the PSC, , 24 P.S. § 5-508,



*Criteria relevant to the finding continued:*

Pursuant to Section 1164(c) of the PSC, 24 P.S. § 11-1164(c), at the request of a majority of the school administrators in the district, the school board “shall meet and discuss in good faith with the school administrators on administrator compensation prior to adoption of the compensation plan.”

Finally, Section 1164(e) of the PSC, 24 P.S. § 11-1164(e), provides that the “plan...shall include, but not be limited to, the following items:

- (1) A description of the program determining administrative salaries.
- (2) Salary amounts or a salary schedule.
- (3) A listing of fringe benefits.”

According to the District Superintendent’s Contract, dated October 19, 2009, for the period July 1, 2010 through June 30, 2013, Article II – Duties and Responsibilities; Section 2.03 (a):

“The ‘District Superintendent’ shall furnish recommendations to the Board of School Directors on all matters having to do with selection, appointment, assignment, transfer, *promotion*, organization, reorganization, reduction, or termination of personnel employed or to be employed by the School District.” [Emphasis added.]

During their review, the auditors specifically looked at increases for five District employees. The results of this review are outlined in this finding.

### **Assistant Superintendent Salary Increases:**

In the 2007-08 school year, the Superintendent increased the salaries of two Assistant Superintendents by 5 percent, even though, according to the Act 93<sup>2</sup> agreement, those employees should only have received a 3.5 percent raise. The Superintendent indicated that the Board was aware of both of these raises. He also stated that the District increased the salary amount for the first Assistant Superintendent because of overall savings on personnel costs at the District, and the second as part of a salary equalization process. However, the auditors’ review of the District’s board meeting minutes found no evidence that the Board approved these increases in a public meeting.

On April 19, 2010, the District’s board meeting minutes documented that the Board hired a new Assistant Superintendent at an annual salary of \$105,000. However, on May 27, 2010, the Superintendent submitted his salary to the payroll clerk at \$107,000. According to the Superintendent, in May 2010 the Board held an executive session at which the Superintendent stated that the new Assistant Superintendent would be making \$3,000 less than a high school principal. According to the Superintendent and two former board members, the Board agreed to increase the Assistant Superintendent’s salary by \$2,000 during that meeting. However, once again, the auditors’ review of the District’s board meeting minutes found no evidence that the Board approved the new salary at a public meeting.

### **Confidential Secretaries Salary Increases**

The auditors’ review of the District’s board meeting minutes found that the Board had voted on and approved the promotion of a Confidential Secretary to the position of Administrative Assistant to the Superintendent on March 15, 2010, with an effective date of July 1, 2010.

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<sup>2</sup> The Act 93 Agreement is a separately negotiated contract covering staff members who do not have individual contracts, and are not covered under the teacher’s contract. These positions frequently include principals, business managers and assistant superintendents.

Although no specific salary amount was listed, the board meeting minutes indicated the approved salary amount was “as per Act 93 Agreement”.

However, the documentation supporting this promotion showed that this employee was given a salary of \$49,900, which was \$7,900 above the amount outlined in the Act 93 Agreement. According to the Superintendent, the position of Administrative Assistant to the Superintendent is two pay ranges higher than that of the Confidential Secretary position. Therefore, this promotion resulted in an automatic pay increase. However, there was no record in the board meeting minutes demonstrating that the Board had voted on and approved the change at a public meeting.

Similarly, the District’s board meeting minutes for the March 15, 2010 meeting documented that the Board had voted on and approved the transfer of the Confidential Secretary from the superintendent’s office to the secondary assistant superintendent’s office. However, the board meeting minutes did not record any change to the employee’s salary. According to the employee’s personnel file, she received a \$4,000 raise subsequent to her change of position. According to the Superintendent, this increase was due to the employee’s increased duties and responsibilities in her new position, and because she would no longer receive an annual stipend of \$4,000. That stipend was paid to her in her previous position because she was responsible for arranging substitute teachers, which sometimes required her to work evenings.

According to a former board member, the Board discussed this issue in a public board meeting, indicating that the new duties required a higher salary for this employee. However, once again, there is no evidence to support that the Board approved the salary increase. It was not voted on in a public meeting, and not recorded in the board meeting minutes.

The District’s Superintendent should not have implemented the specific salary changes described in this finding, or any others, without first ensuring that they had been voted on by the Board at a public meeting, and that the District had documented the Board’s approval in the board meeting minutes. These actions violate the PSC.

Our discussions with two former Board members disclosed that at least some of the members of the Board were aware of the changes proposed by the Superintendent. However, these changes were only discussed and agreed to in board executive sessions or other non-public meetings.

The evidence supporting the Board's knowledge of the Superintendent's actions is inconclusive because the District did not record the discussions that occurred in these meetings.

The District's Superintendent stated that he did not believe that the specific pay issues discussed in this finding needed to be acted upon in a public board meeting because the solicitor, who was at all the executive sessions in which the issues were discussed, never told him and the Board of this requirement. However, the Superintendent has been in his position for many years, and should have known that these pay changes required a formal Board vote at a public meeting. He should not have enacted the changes without this formal approval.

## **Recommendations**

The Altoona Area School District should:

1. Comply with the requirements of the Pennsylvania Public School Code.
2. Ensure that all personnel actions, including hiring, promotions, transfers, pay raises and salary setting are voted on and approved in a public board meeting.
3. Ensure that all personnel transactions are appropriately recorded in the official school board meeting minutes.
4. Develop policies and procedures that require District payroll personnel to verify that salary and personnel changes have been voted on and approved by the Board in a public meeting, prior to implementing the changes.

## Management Response

“We begin by noting that this audit began as a joint operation between the Department of the Auditor General’s Office of Special Investigations and the Bureau of School Audits but the audit was not completed by both parties because the Office of Special Investigations was eliminated due to budget cuts earlier this year. The Bureau of School Audits was left to conclude this audit alone using notes from the limited interviews that were conducted by the Office of Special Investigations.

We believe that ‘appropriate personnel transaction documents’ were *not* ‘completed for the five individuals’ referred to in the findings. The Superintendent did not follow district procedures, which required the completion of an employee status form for each of the individuals who received raises.

The documents to which we refer to are the ‘Employee Status Forms’ that contain, among other things, employee information, Board approval date, and a signature of approval—usually from the HR Director. In the case of the newly hired Assistant Superintendent, who was hired by the Board on April 19, 2010 at salary \$105,000, the documentation supporting the \$2,000 salary increase on May 27, 2010 is incomplete. The Employee Status Form has no Board approval date listed, and that date is required to ensure that the employee’s increase was Board approved. This Employee Status Form was signed by the Superintendent and not the HR Director because the HR Director *refused* to sign off on the \$2,000 salary increase as it was not Board approved.

In addition, the Employee Status Forms for the Confidential Secretary who was transferred to the Assistant Superintendent’s Office on March 15, 2010 were also incomplete. The \$4,000 stipend that was Board approved on September 18, 2006, was to be prorated starting on September 19, 2006. The Employee Status Form that was completed on September 20, 2006 has the Board approval date, an approval signature by the Superintendent, and additional information that states, ‘Stipend should be prorated.’

On the Employee Status Form, the Board approved stipend is correct, but the stipend was processed without being prorated, in contravention of the Board’s directive.

In correspondence from the Confidential Secretary to the Superintendent in October of 2006, the Confidential Secretary details that ‘payroll’ was instructed by Human Resources to process the salary, prorated at \$3,139.56. The Confidential Secretary’s correspondence seeks clarification from the Superintendent regarding whether the stipend should or should not be pro-rated. In a handwritten response, the Superintendent stated, ‘Doesn’t need to be pro-rated,’ signed with the Superintendent’s initials. This directive from the Superintendent does not follow the directive of the Board that was publicly adopted on September 18, 2006.

On a separate Employee Status Form for this Confidential Secretary, dated May 16, 2011, the payroll department was instructed to incorporate a \$1,000 stipend into the employee’s regular salary. The Employee Status Form does not contain a date of Board approval for this stipend, because the Board never approved it. Under the ‘additional information’ section it reads, ‘\$1,000 stipend to be incorporated into (employee’s name) salary, effective 7/1/11 and no Board action per [the Superintendent]. Salary will be \$37,500.’ In a separate correspondence to payroll from the Office of the Superintendent dated May 16, 2011 it reads, ‘Please incorporate (employee’s name) stipend into her regular salary for the 2011-2012 year. Her salary should be listed at \$37,500.’ Here, we see another example of a direction from the Superintendent to the payroll department to make a pay increase that was not approved by the Board.

Regarding the Confidential Secretary whose salary was increased ‘as per Act 93 Agreement,’ the District maintains that the Act 93 Agreement does not provide salary information aside from the agreed-upon yearly percentage increases. While the Board publicly approved the change-in-position for this Confidential Secretary, no specific salary change or increase was ever voted on by the Board at a public meeting. The pay increase afforded to this Confidential Secretary was implemented solely by the Superintendent.

While the Board appreciates and concurs with numerous findings made by the auditors (discussed below), the Board respectfully disagrees with the finding that the Altoona Area School District failed to document the Board’s approval of employee salary increases.

This finding, as stated, makes the assumption that the Board knew about the alleged salary increases and therefore failed to formally approve them. On the contrary, the current Board members who were on the board during the time covered in the audit were unaware of any of the salary increases indicated in the audit investigation. Furthermore, these members understand their role and responsibility in approving salaries under Public School Code, 24 P.S. § 5-508, and approves or rejects changes to salaries when such changes are recommended by the Administration. The District has had (and has) policies and procedures in place for verification and approval of salaries and salary increases, but the District's Superintendent knowingly violated the Public School Code and the Board's policies and procedures.

The Board believes that the joint investigation could have been far more thorough. Although the auditors state throughout the written observation that they were unable to conclude on whether the Superintendent made the Board aware of the salary changes, they do not state that there were several individuals interviewed who attested that salary increases were never brought to the Board for a vote. The Board is informed that, at a minimum, former [Board member], [District Solicitor], and key central administrative personnel all advised the Board's investigative counsel that matters related to salary and salary increases were never voted on by the Board during executive sessions or at public board meetings.

Further evidencing a lack of thoroughness, the written observation only mentions the claims of the Superintendent and two former Board members. Equal consideration should have been given to current members of the Board who were serving on the Board during the time period of the salary increases. Likewise, because of the Superintendent's claim that the [District Solicitor], attended executive sessions and never told him that the raises needed to be acted upon by the Board at a public meeting, the solicitor should have been interviewed.

Based upon the information available to the Board, however, the Board concurs with the auditors' findings that the Superintendent was required to obtain but failed to obtain the Board's approval of the relevant raises at a public meeting, in contravention of the Public School Code.

The Bureau of School Audits made similar findings in its audit, stating, ‘the Superintendent has been in his position for many years, and [he] should have known that these pay changes required a formal Board vote at a public session. He should not have enacted the changes without this formal approval.’ We agree with that assessment.”

### **Auditor Conclusion**

As stated above, the PSC (24 P.S. 5-508) requires “the affirmative vote of a majority of all the members of the board of school directors in every school district, duly recorded, showing how each member voted, shall be required in order to take action on the following subjects: ... Fixing salaries or compensation of officers, teachers, or other appointees of the board of school directors.”

Based on this statute, our audit assessed whether the salary increases for the individuals discussed in this finding had been voted upon and approved by the Board at a public meeting, and whether this approval was recorded in the board meeting minutes. We found that in all cases, the salary increases described in the finding had not been approved at a public meeting, and were not documented in the board meeting minutes. We also found that the District’s Superintendent did implement the salary changes nevertheless, in violation of the PSC.

As stated in the finding, we did not conclude on whether the Superintendent informed the Board of the salary changes before they were implemented. Likewise, we did not conclude on whether personnel documentation was filled out correctly. Drawing such conclusions would not have changed the fact that the Superintendent should not have made the salary changes without the Board’s approval in a public meeting. Even if the Superintendent had informed the Board of the salary changes in advance, he still should not have implemented them without ensuring that they were voted on in a public meeting and that this vote was documented in the board meeting minutes.

Similarly, if the board approval date had been included on the “Employee Status Form” as discussed in management’s response, there should have been controls in place verifying that the Board’s approval was documented in the board meeting minutes. Without that confirmation, an employee change should not have been made. Therefore, our finding remains as written.

## Status of Prior Audit Findings and Observations

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Our prior audit of the Altoona Area School District (District) released on May 9, 2011, resulted in one reported finding. The finding pertained to errors in reporting health services. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We performed audit procedures, and interviewed District personnel regarding the prior finding. As shown below, we found that the District did implement our recommendations related to errors in health services.

### Auditor General Performance Audit Report Released on May 9, 2011

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**Finding:** **Errors in reporting Health Services Reimbursement Data Resulted in Underpayments of \$13,736**

Finding Summary: Our prior review of the District's health services reimbursement data for the 2007-08 and 2006-07 school years found that District personnel incorrectly reported average daily membership (ADM) to the Pennsylvania Department of Health (PDH). The errors resulted in a net underpayment of \$13,736.

Recommendations: Our audit finding recommended that the District:

1. Include ADM for all students who are provided health services by the District.
2. Carry ADM totals for all grades, including the private schools, to the proper number of decimal places.
3. Review applications submitted subsequent to the current audit years, and if errors are noted, send revised reports to PDH.

We also recommended that the Pennsylvania Department of Education:

4. Adjust the District's allocations to correct the underpayments of \$13,736.

Current Status: During our current audit, we found that the District did implement our prior audit recommendations. No health services reporting errors were noted in our current audit.



## **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.auditor.gen.state.pa.us](http://www.auditor.gen.state.pa.us), and the following stakeholders:

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

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Acting Secretary of Education  
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