

BEAVER AREA ACADEMIC CHARTER SCHOOL

BEAVER COUNTY, PENNSYLVANIA

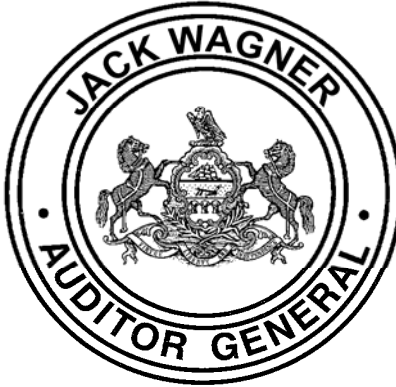
PERFORMANCE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2006,

AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2006

WITH FINDING AND RECOMMENDATIONS

THROUGH DECEMBER 4, 2007

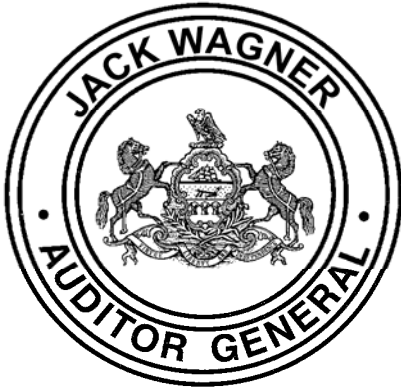


BEAVER AREA ACADEMIC CHARTER SCHOOL
BEAVER COUNTY, PENNSYLVANIA
AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2006,
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2006
WITH FINDING AND RECOMMENDATIONS
THROUGH DECEMBER 4, 2007

BEAVER AREA ACADEMIC CHARTER SCHOOL
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The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Dr. Curtis Feldmeier, Board President
Beaver Area Academic Charter School
Gypsy Glen Road
Beaver, Pennsylvania 15009

Dear Governor Rendell and Dr. Feldmeier:

We have conducted a performance audit of the Beaver Area Academic Charter School for the year ended June 30, 2006, and in certain areas extending beyond June 30, 2006. 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.

To plan and perform our audit of the Beaver Area Academic Charter School, we considered the school's internal controls pertinent to our audit objectives. Based on our consideration of these internal controls, we determined audit procedures for the purpose of reporting on our audit objectives, but not to provide assurances on the effectiveness of the school's internal controls. However, any significant internal control deficiencies found during our audit were included in our report.

The results of our tests indicated that, in all significant respects, the Beaver Area Academic Charter School was in compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit, except as noted in the following finding.

The finding is discussed in detail in the Conclusion section of this report:

Finding – Inaccurate Reporting of Membership for Sending Districts

Independent Auditor's Report (Continued)

We believe that our recommendations, if implemented by the charter school, will help ensure compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit.

Sincerely,

December 4, 2007

/s/
JACK WAGNER
Auditor General

cc: Mr. Mark Turnley, Board Treasurer
Ms. Pamela Kuhns, Board Secretary
Mr. Todd Marion, Board of Trustees
Ms. Denee Stevenson, Board of Trustees
Mr. Brian White, Chief Administrative Officer

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
HISTORY OF CHARTER SCHOOLS IN PENNSYLVANIA

History of Charter Schools in Pennsylvania

Pennsylvania's charter schools were established by the Charter School Law (Law), enacted through Act 22 of 1997. In the preamble of the Law, the General Assembly stated its intent to provide teachers, parents, pupils, and community members with the opportunity to establish schools that were independent of the existing school district structure.¹ In addition, the preamble provides that charter schools are intended to, among other things, improve pupil learning, encourage the use of different and innovative teaching methods, and offer parents and students expanded educational choices.²

The Law permits the establishment of charter schools by a variety of persons and entities, including, among others, an individual; a parent or guardian of a student who will attend the school; any nonsectarian corporation not-for-profit; and any nonsectarian college, university or museum.³ Applications must be submitted to the local school board where the charter school will be located by November 15 of the school year preceding the school year in which the school will be established,⁴ and that board must hold at least one public hearing before approving or rejecting the application.⁵ If the local school board denies the application, the applicant can appeal the decision to the State Charter School Appeal Board,⁶ which is comprised of the Secretary of Education and six members appointed by the Governor.⁷

Initial charters are valid for a period of no less than three years and no more than five years.⁸ After that, the local school board can choose to renew a school's charter every five years, based on a variety of information, such as the charter school's most recent annual report, financial audits and standardized test scores. The board can immediately revoke a charter if the school has endangered the health and welfare of its students and/or faculty. However under those circumstances, the board must hold a public hearing on the issue before it makes its final decision.⁹

¹ 24 P.S. § 17-1702-A.

² Id.

³ 24 P.S. § 17-1717-A (a).

⁴ 24 P.S. § 17-1717-A (c).

⁵ 24 P.S. § 17-1717-A (d).

⁶ 24 P.S. § 17-1717-A (f).

⁷ 24 P.S. § 17-1721-A (a).

⁸ 24 P.S. § 17-1720-A.

⁹ Pennsylvania Department of Education, Basic Education Circular, "Charter Schools," Issued 10/1/2004.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
HISTORY OF CHARTER SCHOOLS IN PENNSYLVANIA

History of Charter Schools in Pennsylvania (Continued)

Act 88 of 2002 amended the Law to allow for the establishment of cyber charter schools, which conduct a significant portion of their curriculum and instruction through the Internet or other electronic means.¹⁰ Unlike charter schools, cyber charter schools must submit their application to the Department of Education (DE), which determines whether the application for charter should be granted or denied. However, if DE denies the application, the applicant can still appeal the decision to the State Charter School Appeal Board. In addition, DE is responsible for renewing and revoking the charters of cyber charter schools.¹¹ As of September 14, 2007, there are 122 charter schools operating in Pennsylvania, 11 of which are cyber charter schools.¹² According to DE, nearly 50,000 children are enrolled in these schools.¹³

¹⁰ 24 P.S. § 17-1703-A.

¹¹ 24 P.S. § 17-1745-A (a), (f).

¹² DE expects the total number of charter schools to increase by five to seven for the 2007-08 school year based on new charter school applications pending final approval.

¹³ Department of Education Web site at http://www.pde.state.pa.us/charter_schools/site/default.asp.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
BACKGROUND

Background

The Beaver Area Academic Charter School, located in Beaver County, opened in August of 2005. The Beaver Area Academic Charter School was originally chartered on July 1, 2005 for a period of three years by the Beaver Area School District.

According to its mission statement, the Beaver Area Academic Charter School seeks to provide students with individualized academic opportunities based on their needs and abilities.

During the year ended June 30, 2006, the Beaver Area Academic Charter School provided educational services to 47 students from seven sending school districts through the employment of three administrators, two teachers, and 49 full-time and part-time support personnel. In addition, 31 students are enrolled in the Enhanced Academic Program. This program is for students who have the ability to engage in a rigorous academic program. Eight are enrolled in the Academic Recovery Program. This program is designed for students who were not successful in a traditional education setting. They receive instruction in core subjects and participate in a wilderness and service-learning component geared specifically toward building self-esteem. Eight are enrolled in the Core Education Program. This program provides the students instruction in core subjects and physical education, as well as exposing them to arts and humanities electives.

Expenditures for the school year¹⁴ 2005-06 were \$427,320. Revenues of \$545,333 supporting these expenditures were derived from local and state sources (see Summary of Charter School Revenue, page 7). State revenue was received in the form of reimbursements of Social Security and Medicare Taxes and retirement obligations, and from a Charter School Implementation Grant (see Appendix II - Schedule of State Revenue, page 16).

¹⁴ A “school year” is synonymous to a “fiscal year” and covers the time period from July 1st to June 30th.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
BACKGROUND (Continued)

Background (Continued)

The charter school derives the majority of its operating revenue from the school districts whose students attend the charter school. These sending school districts are required by Section 1725-A of the Charter School Law¹⁵ and instructions from the Department of Education to provide the charter school with a calculation of allowable expenditures referred to as “selected expenditures” for non-special education students and special education students,¹⁶ based upon the school districts’ general fund budgeted expenditures and average daily membership (ADM) for the immediately preceding school year. (ADM refers to the number of days each student is enrolled at the charter school or school district over the course of the school year. This average is used to calculate various subsidies and reimbursements for school districts and charter schools.) This funding calculation is to be paid to the charter school by the sending school districts, based on the actual ADM of their students who attend the charter school (see Appendix I Schedule of Local Revenue, page 15).

¹⁵ 24 P.S. § 17-1725-A.

¹⁶ Charter schools receive additional funding for special education students as calculated on the basis of 24 P.S. § 17-1725-A(a)(3).

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
BACKGROUND (Continued)

SUMMARY OF CHARTER SCHOOL REVENUE

[UNAUDITED]

| | <u>2006</u> |
|---------------------------------------|-------------------------|
| <u>CHARTER SCHOOL REVENUES</u> | |
| Local Revenue* | \$347,974 |
| State Revenue | <u>197,359</u> |
| <u>TOTAL REVENUE</u> | <u>\$545,333</u> |

*Local revenue represents both local and state taxpayer dollars paid through the sending school district.

Note: Refer to Appendices for support schedules of all dollar figures.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES AND SCOPE

The objective of our audit was to determine if the Beaver Area Academic Charter School complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures pertaining to charter schools in Pennsylvania. The objectives included in our audit of the Beaver Area Academic Charter School were as follows:

- to determine overall compliance with the Public School Code of 1949¹⁷ (Code) and the Charter School Law (Law);¹⁸
- to determine whether at least 75 percent of the charter school's professional staff members, including teachers and administrators, were properly certified and, if applicable, teaching in their areas of certification in accordance with Section 1724-A(a) of the Law;¹⁹
- to determine whether the charter school complied with Sections 1109 and 1209 of the Code,²⁰ to which charter schools are made subject by Section 1724-A(b) of the Law,²¹ requiring that noncertified professional employees of the charter school present evidence that they are: 1) at least 18 years of age, 2) a U.S. citizen, and 3) certified by a licensed Pennsylvania physician to be neither mentally nor physically disqualified from successful performance of the duties of a professional employee of the charter school;
- to determine whether the charter school satisfied instructional time requirements of a minimum of 180 days of instruction or 900 hours per year of instruction at the elementary level, or 990 hours per year of instruction at the secondary level pursuant to Section 1715-A(9) of the Law;²²
- to verify membership numbers reported to the Department of Education (DE) and determine whether average daily membership and tuition billings were accurate;

¹⁷ 24 P.S. § 1-101 *et seq.*

¹⁸ 24 P.S. § 17-1701-A *et seq.*

¹⁹ 24 P.S. § 17-1724-A(a).

²⁰ 24 P.S. §§ 11-1109 and 12-1209.

²¹ 24 P.S. § 17-1724-A(b).

²² 24 P.S. § 17-1715-A(9).

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES AND SCOPE (Continued)

- to determine whether the charter school complied with the compulsory attendance provisions in accordance with both Section 1327 of the Code²³ and Chapter 11 of the State Board of Education Regulations²⁴ (Regulations) and, if not, whether the charter school removed days in excess of ten consecutive unexcused absences from the school's reported membership totals pursuant to Section 11.24 of the Regulations;²⁵
- to determine whether each of the charter school's trustees and administrators and each of the school board members of the host school district complied with the Code and the Public Official and Employee Ethics Act²⁶ (Ethics Act) by filing their Statement of Financial Interests Forms and to determine whether any violations of the Ethics Act occurred or any potential conflicts of interests exist;
- to determine whether the charter school complied with Section 1303-A of the Code²⁷ requiring the charter school to obtain a Memorandum of Understanding with their local law enforcement agency;
- to determine whether the charter school is in compliance with Section 1724-A(c) of the Law²⁸ requiring that all employees of the charter school be enrolled in the Public School Employees' Retirement System at the time of filing the charter school application unless the board of trustees has a retirement plan that covers the employees or the employees are enrolled in another retirement program; and
- to determine whether the charter school is in compliance with Section 1728-A of the Law²⁹ requiring each charter school to assess whether it is meeting the goals of its charter and to submit a report of its assessment to DE no later than August 1 of each year.

Unless otherwise indicated, the scope of our audit covered the school year ended June 30, 2006.

²³ 24 P.S. § 13-1327 (Charter schools are subject to the compulsory school attendance requirements of the Code pursuant to Section 17-1732-A(a) of the Law, 24 P.S. § 17-1732-A(a).)

²⁴ 22 Pa. Code, Chapter 11.

²⁵ 22 Pa. Code § 11.24.

²⁶ 65 Pa.C.S. § 1101 *et seq.*

²⁷ 24 P.S. § 13-1303-A(c).

²⁸ 24 P.S. § 17-1724-A(c).

²⁹ 24 P.S. § 17-1728-A.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

METHODOLOGY

Our audit was conducted under authority of 72 P.S. § 403, and does not supplant the local annual audit required by the Public School Code.

The proper administration of a charter school requires its board of trustees to establish and maintain internal controls to provide reasonable assurances that specific charter school objectives will be achieved. Charter school trustees are responsible for the adoption and use of policies and procedures that promote the economical and efficient execution of its assigned duties and responsibilities. In completing our audit, we obtained an understanding of the charter school's internal controls as they relate to the charter school's compliance with applicable state laws, regulations, contracts, grant requirements, 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.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

CONCLUSION

The results of our tests indicate that, with respect to the audit objectives and items tested, the Beaver Area Academic Charter School complied with some of the applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit. For example, we determined that Beaver Area Academic Charter School met the following provisions:

- the charter school demonstrated that at least 75 percent of the charter school's professional staff members, including administrators and teachers, were properly certified and, if applicable, teaching in their areas of certification in accordance with Section 1724-A(a) of the Law;³⁰
- the charter school demonstrated compliance with Sections 1109 and 1209 of the Code,³¹ to which charter schools are made subject by Section 1724-A(b) of the Law,³² requiring that noncertified professional employees of the charter school present evidence that they are: 1) at least 18 years of age, 2) a U.S. citizen, and 3) certified by a licensed Pennsylvania physician to be neither mentally nor physically disqualified from successful performance of the duties of a professional employee of the charter school;
- the charter school satisfied instructional time requirements of a minimum of 180 days of instruction or 900 hours per year of instruction at the elementary level, or 990 hours per year of instruction at the secondary level pursuant to Section 1715-A(9) of the Law;³³
- the charter school complied with the compulsory attendance provisions in accordance with both Section 1327 of the Public School Code³⁴ and Chapter 11 of the State Board of Education Regulations;³⁵

³⁰ 24 P.S. § 17-1724-A(a).

³¹ 24 P.S. §§ 11-1109 and 12-1209.

³² 24 P.S. § 17-1724-A(b).

³³ 24 P.S. § 17-1715-A(9).

³⁴ 24 P.S. § 13-1327; Please note that charter schools are subject to the compulsory school attendance requirements of the Public School Code pursuant to Section 17-1732-A(a) of the Law, 24 P.S. § 17-1732-A(a).

³⁵ 22 Pa. Code, Chapter 11.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

CONCLUSION (Continued)

- the charter school demonstrated that each of the charter school's trustees and administrators and each of the school board members of the host school district complied with the Code and the Public Official and Employee Ethics Act³⁶ by filing their Statement of Financial Interests Forms and to determine whether any violations of the Ethics Act occurred or any potential conflicts of interests exist;
- the charter school complied with Section 1303-A of the Code³⁷ requiring the charter school to obtain a Memorandum of Understanding with their local law enforcement agency;
- the charter school is in compliance with Section 1724-A(c) of the Law³⁸ requiring that all employees be enrolled in the Public School Employees' Retirement System unless at the time of filing the charter school application the sponsoring school district or the board of trustees of the charter school has a retirement plan that covers the employees or the employees are currently enrolled in another retirement program; and
- the charter school submitted its annual reports assessing whether or not it met the goals of its charter to DE as required by Section 1728-A of the Law.³⁹

However, we determined that the Beaver Area Academic Charter School did not comply with other applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit, as noted in the finding listed below. The finding and recommendations were reviewed with representatives of the Beaver Area Academic Charter School, and their comments have been included in this report.

Finding – Inaccurate Reporting of Membership for Sending Districts

Our review of pupil membership records for the 2005-06 school year found that the charter school incorrectly reported membership for sending districts on reports submitted to the Department of Education (DE). The students in question were reported based on incorrect initial residency assessments, and no review was performed to reconcile the data to the charter school's year-end billings.

³⁶ 65 Pa.C.S. § 1101 *et seq.*

³⁷ 24 P.S. § 13-1303-A(c).

³⁸ 24 P.S. § 17-1724-A(c).

³⁹ 24 P.S. § 17-1728-A.

BEAVER AREA ACADEMIC CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

Finding (Continued)

DE has established instructions for reporting charter school membership, and they must be followed to ensure that membership is accurately reported. The lack of internal control review resulted in inaccurate membership totals being reported to DE for the school districts listed below:

| <u>School District</u> | <u>Membership Days</u> | | |
|------------------------|------------------------|----------------|-----------------------------------|
| | <u>Reported</u> | <u>Audited</u> | <u>(Over)/ Understatement</u> |
| Beaver Area | 724 | 2,106 | 1,382 |
| Midland Borough | 5,643 | 5,591 | (52) |
| Western Beaver County | 281 | 154 | (127) |
| Monaca | 112 | 0 | (112) |
| Hopewell Area | 73 | 175 | 102 |
| Big Beaver Falls Area | 360 | 181 | (179) |
| Pittsburgh | <u>34</u> | <u>0</u> | <u>(34)</u> |
| Totals | <u>7,227</u> | <u>8,207</u> | <u>980</u> |

While the charter school incorrectly reported membership to DE, we found that it used accurate membership when billing tuition to the sending districts.

The errors could affect various subsidies and reimbursements received by the districts listed above. DE has been provided with documentation detailing the errors for use in revising the districts' allocations.

Recommendations

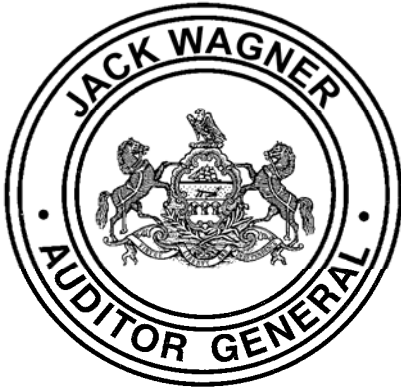
The charter school should review DE instructions for reporting membership and ensure that final membership data is reported to DE.

DE should adjust the membership data of the sending districts and recalculate any effected subsidies and reimbursements.

Response of Management

Management provided a written response agreeing with the finding and stating:

The charter school experienced significant technical issues related to child accounting during its first year of operation. This has been remedied by using the [new software for the] student information system. Additionally, future action will also include a verification of billing information and [child accounting] data prior to submission.



BEAVER AREA ACADEMIC CHARTER SCHOOL
APPENDIX I

[UNAUDITED]

Schedule of Local Revenue

The charter school reported local revenue for the years ended June 30, 2006 as follows:

| | <u>2006</u> |
|--|-------------------------|
| <u>LOCAL REVENUE</u> | |
| Earnings on Investments | \$ 4,370 |
| Miscellaneous | 8 |
| Payments from Sending School Districts | |
| Beaver Area | 78,530 |
| Big Beaver Falls Area | 7,791 |
| Freedom Area | 3,598 |
| Hopewell Area | 6,918 |
| Midland Borough | 220,227 |
| Southside Area | 9,584 |
| Western Beaver County | <u>16,948</u> |
| <u>TOTAL PAYMENTS</u> | <u><u>\$347,974</u></u> |

BEAVER AREA ACADEMIC CHARTER SCHOOL
APPENDIX II

[UNAUDITED]

Schedule of State Revenue

The charter school reported state revenue of \$197,359 for 2005-06, as detailed in the following schedule:

| | <u>2006</u> |
|-------------------------------------|-------------------------|
| <u>STATE REVENUE</u> | |
| Social Security and Medicare Taxes | \$ 630 |
| Retirement | 1,776 |
| Charter School Implementation Grant | <u>\$194,953</u> |
| <u>TOTAL STATE REVENUE</u> | <u>\$197,359</u> |

BEAVER AREA ACADEMIC CHARTER SCHOOL
APPENDIX III

Description of State Revenue (Source: Pennsylvania Accounting Manual)

Social Security and Medicare Taxes

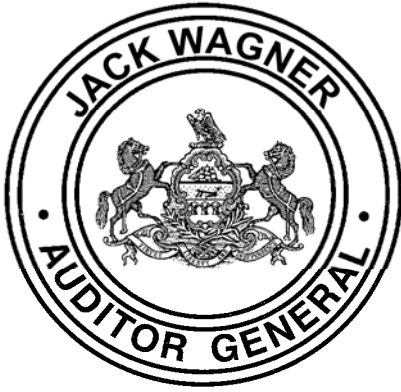
Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare taxes for covered employees who are not federally funded.

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 chief executive officer of the charter school, the board of trustees, our website address at www.auditor.gen.state.pa.us, and the following:

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Gerald Zahorchak, D.Ed.
Secretary of Education
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Robin L. Wiessmann
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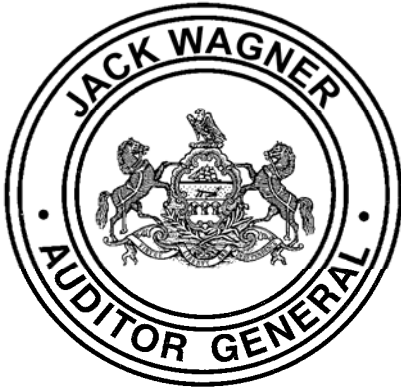
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Superintendent
Beaver Area School District
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Beaver, PA 15009

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.