

# PERFORMANCE AUDIT

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## Bloomsburg Area School District Columbia County, Pennsylvania

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January 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Dr. Donald Wheeler, Superintendent  
Bloomsburg Area School District  
728 East 5th Street  
Bloomsburg, Pennsylvania 17815

Ms. Marianne Kreisher, Board President  
Bloomsburg Area School District  
728 East 5th Street  
Bloomsburg, Pennsylvania 17815

Dear Dr. Wheeler and Ms. Kreisher:

We have conducted a performance audit of the Bloomsburg Area School District (District) for the period July 1, 2014 through June 30, 2018, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Transportation Operations
- Bus Driver Requirements
- Nonresident Student Data

We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the results in this report. However, we communicated the results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that the District performed adequately in the areas listed above, except as noted in the following finding:

- The District Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in a Net Underpayment of \$3,850

Dr. Donald Wheeler  
Ms. Marianne Kreisher  
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

January 27, 2020

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

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## Background Information

School Characteristics 2018-19 School Year <sup>A</sup>	
County	Columbia
Total Square Miles	84.2
Number of School Buildings	5
Total Teachers	143
Total Full or Part-Time Support Staff	61
Total Administrators	11
Total Enrollment for Most Recent School Year	1,482
Intermediate Unit Number	21
District Vo-Tech School	Columbia-Montour AVTS

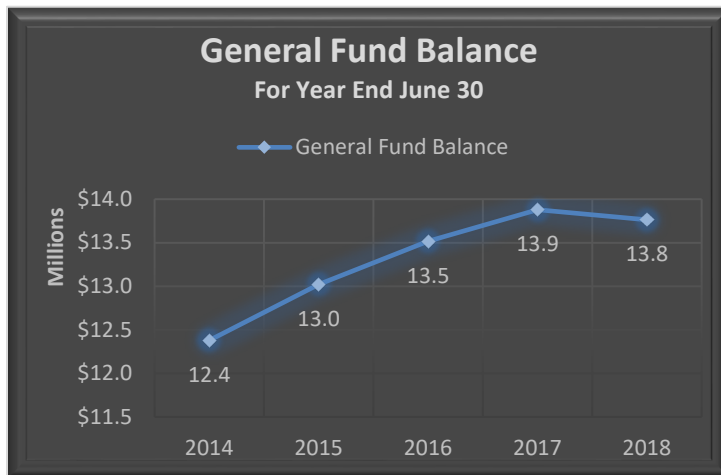
A - Source: Information provided by the District administration and is unaudited.

## Mission Statement<sup>A</sup>

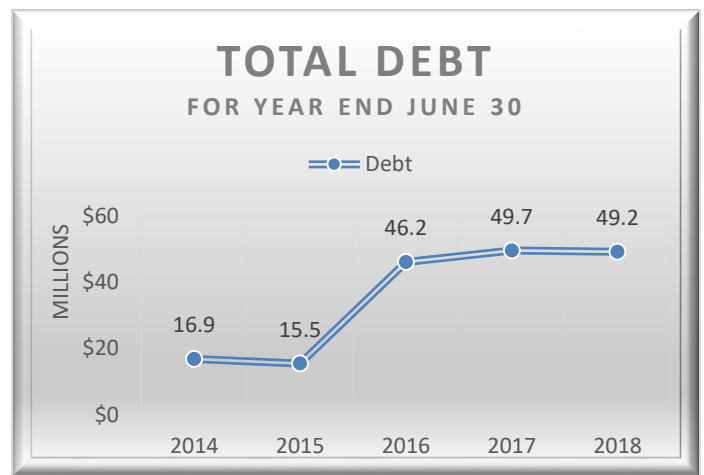
To prepare its students to become contributing, responsible citizens and life-long learners with the ability to adapt and to succeed in a competitive world.

## Financial Information

The following pages contain financial information about the Bloomsburg Area School District (District) obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.

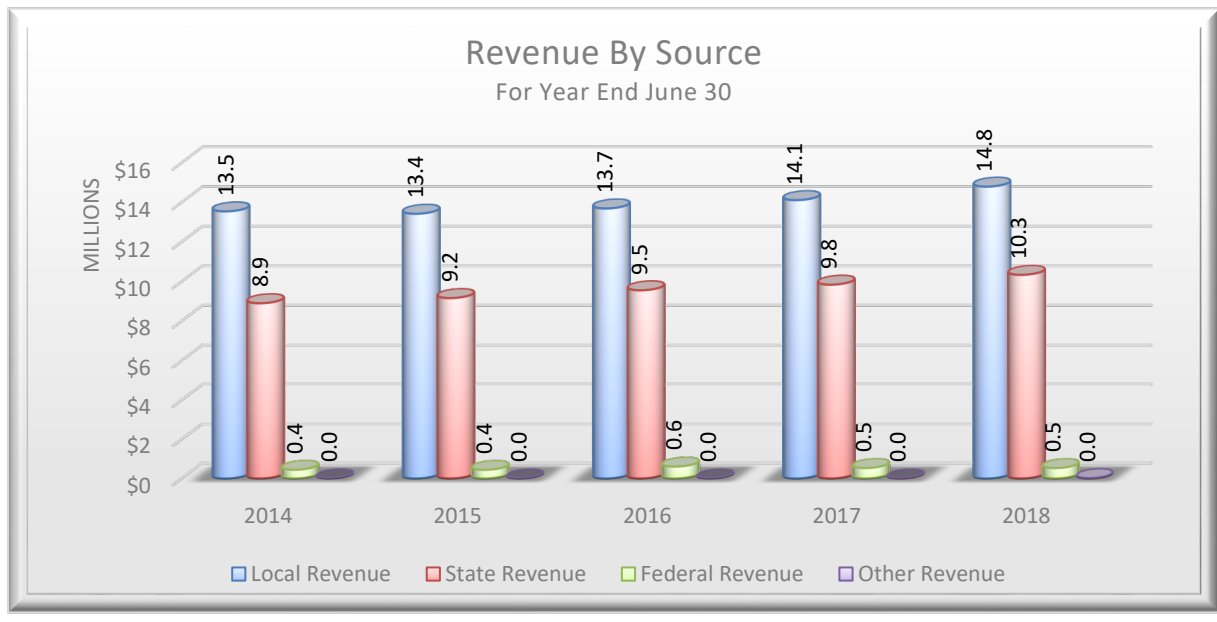
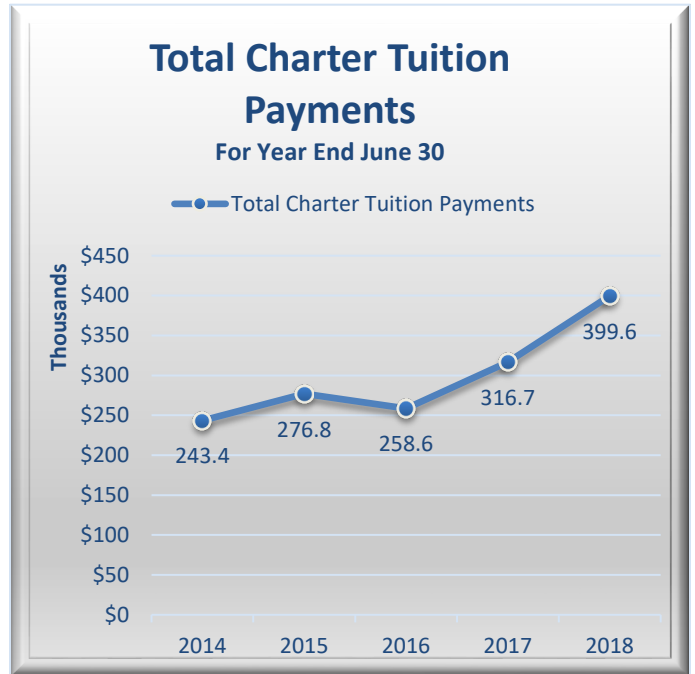
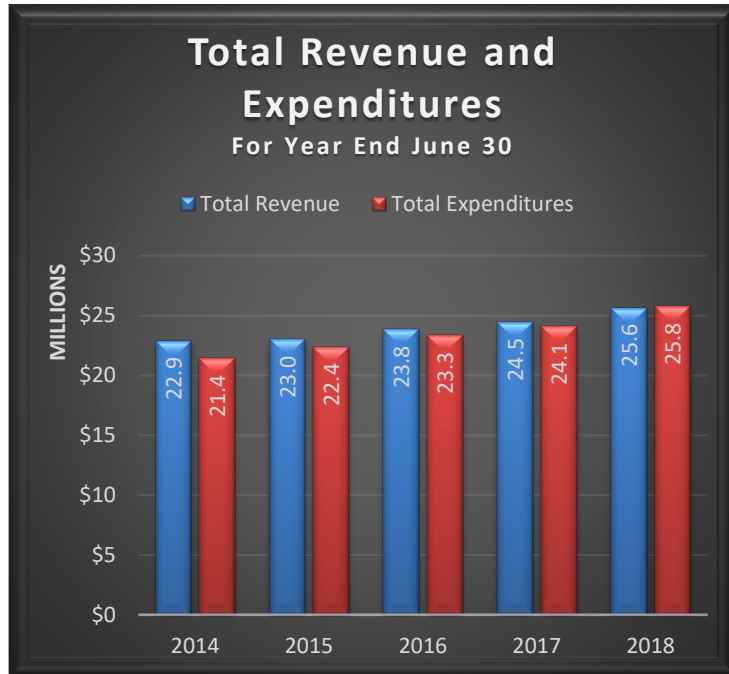


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.

## Financial Information Continued

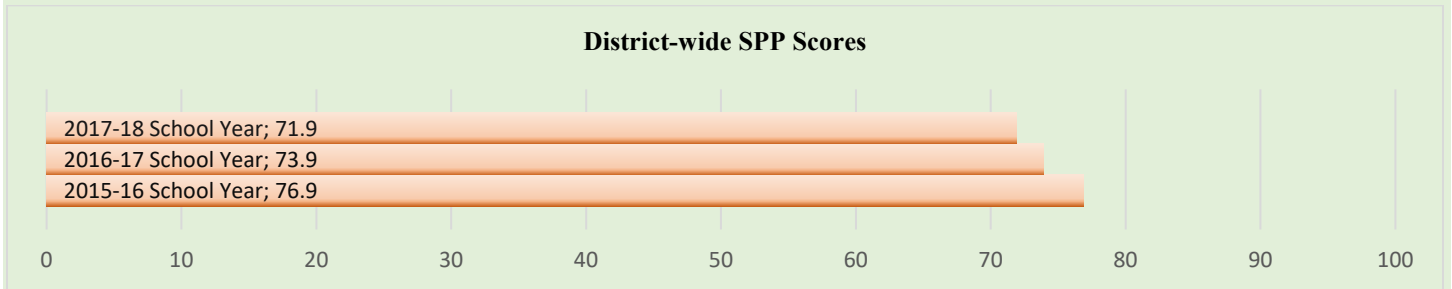


## Academic Information

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2015-16, 2016-17, and 2017-18 school years.<sup>1</sup> The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>2</sup>

### What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.<sup>3</sup>



<sup>1</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publicly available website.

<sup>2</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

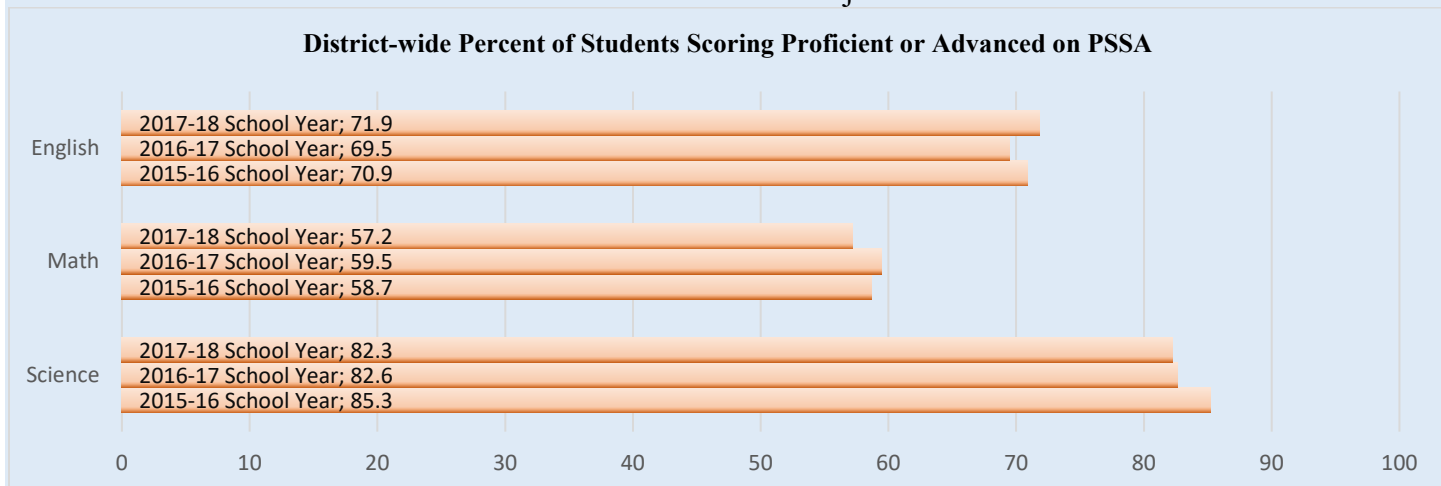
<sup>3</sup> PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

## Academic Information Continued

### What is the PSSA?

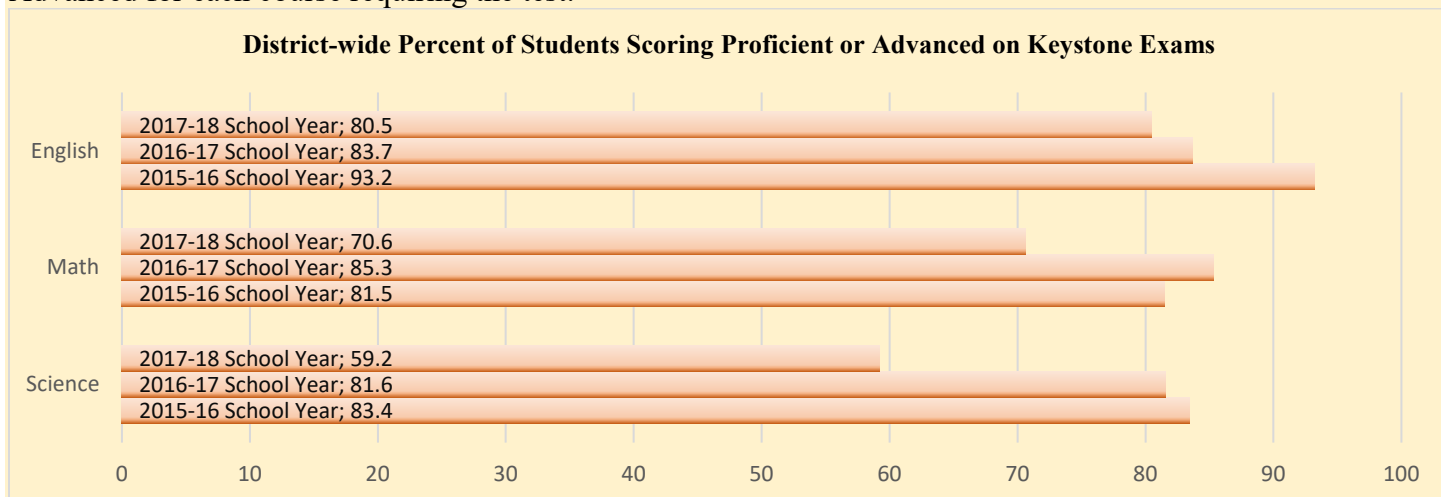
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards. The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.



### What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.<sup>4</sup> In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.



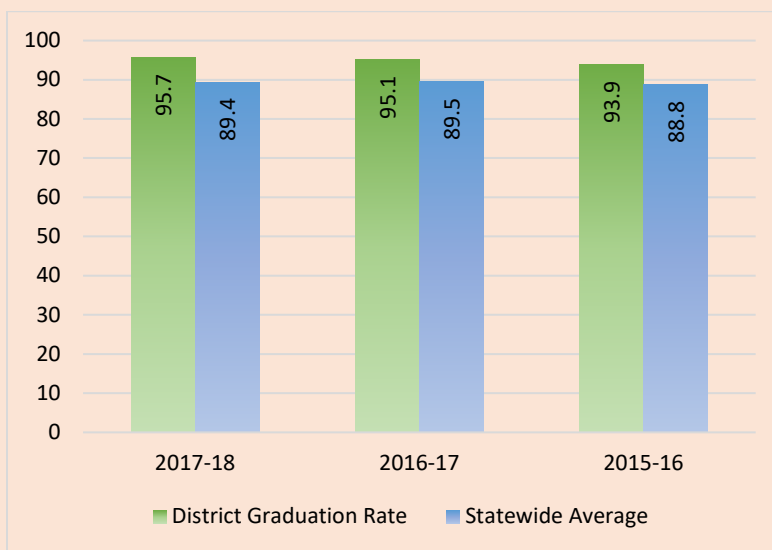
<sup>4</sup> Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. See 24 P.S. § 1-121(b)(1).



## Academic Information Continued

### What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.<sup>5</sup>



<sup>5</sup> PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information:  
<http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate.aspx>.

## Finding

### Finding

### The District Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in a Net Underpayment of \$3,850

#### *Criteria relevant to the finding:*

#### **Supplemental Transportation Subsidy for Nonpublic School Students**

Section 2509.3 of the Public School Code (PSC) provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. *See* 24 P.S. § 25-2509.3.

#### **Sworn Statement and Annual Filing Requirement**

Section 2543 of the PSC sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with the Pennsylvania Department of Education (PDE) in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” of the PSC states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphasis added.) Ibid.

The Bloomsburg Area School District (District) was underpaid a net total of \$3,850 in supplemental transportation reimbursements from the Pennsylvania Department of Education (PDE) for the 2014-15, 2015-16, and 2016-17 school years.<sup>6</sup> This net underpayment was due to the District inaccurately reporting the number of nonpublic school students transported by the District.

School districts receive two separate transportation reimbursement payments from PDE. The regular transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used to transport students, and the number of miles that vehicles are in service, both with and without students. The supplemental transportation reimbursement is based on the number of charter school and nonpublic school students transported at any time during the school year. The errors identified in this finding pertain to the District’s supplemental transportation reimbursement, and specifically, to nonpublic school students. The District did not transport charter school students during the audit period.

According to the Public School Code (PSC), a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements.<sup>7</sup> The PSC requires school districts to provide transportation services to students who reside in its district and who attend a nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. If a district transports one nonpublic student for one day, the district is eligible for the \$385 reimbursement.

It is important to note that the PSC requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for the transportation subsidies. The Bloomsburg Area School District annually filed this statement for each school year discussed in our finding. It is essential that the District accurately report transportation data to PDE and

<sup>6</sup> Our review of the number of nonpublic school students transported for the 2017-18 school year found no reporting errors.

<sup>7</sup> *See* Section 922.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

*Criteria relevant to the finding  
(continued):*

PDE has established a Summary of Students Transported form (PDE-2089) and relevant instructions specifying how districts are to report nonpublic school students transported to and from

retain the support for this transportation data. Further, the sworn statement of student transportation data should not be filed with the state Secretary of Education unless the data has been double-checked for accuracy by personnel trained on PDE's reporting requirements. An official signing a sworn statement must be aware that by submitting the transportation data to PDE, he/she is asserting that the information is true and that they have verified evidence of accuracy.<sup>8</sup>

The table below illustrates the District's nonpublic school student reporting errors and the resulting net transportation reimbursement underpayment.

<b>Bloomsburg Area School District Nonpublic School Student Reporting Errors</b>		
<b>School Year</b>	<b>Nonpublic School Students (Under)/Over Reported</b>	<b>(Underpayment)/ Overpayment<sup>9</sup></b>
2014-15	10	\$ 3,850
2015-16	(9)	(\$ 3,465)
2016-17	(11)	(\$ 4,235)
<b>Total</b>	<b>(10)</b>	<b>(\$ 3,850)</b>

The net underpayment occurred primarily due to the District's failure to review the nonpublic school students' data prior to reporting to PDE. In each of the three years cited in the table above, the District did not ensure that the number of nonpublic school students reported to PDE was reviewed by a District staff member other than the official who prepared the data. We found that the District over reported the number of nonpublic school students transported during the 2014-15 school year and then under reported the number of nonpublic school students during the 2015-16 and 2016-17 school years. There was no consistency or pattern to the errors as the students inaccurately reported weren't confined to a particular school, vehicle, or type of student.<sup>10</sup> The District attributed these errors to the fact that the District official responsible for compiling and reporting this data was also responsible for the District's child accounting functions. However, we noted that the District did not annually reconcile bus rosters to student requests for transportation. A reconciliation of this nature could have helped the District identify the errors noted in this finding.

<sup>8</sup> Please note that while a sworn statement is different from an affidavit, in that a sworn statement is not typically signed or certified by a notary public but is, nonetheless, taken under oath. See <https://legaldictionary.net/sworn-statement/> (accessed October 28, 2019).

<sup>9</sup> Calculated by multiplying the "Nonpublic Students Over/(Under) Reported" column by \$385.

<sup>10</sup> The errors did not involve all special education, vocational, elementary, or secondary students.

The District official responsible for compiling and reporting nonpublic school students changed for the 2017-18 school year. We found that the District accurately reported to PDE the number of nonpublic school students transported by the District during that year.

It is essential that the District accurately report transportation data to PDE and retain the support for this reported transportation data. Further, the sworn statement of student transportation data should not be filed with the state Secretary of Education unless the data has been double checked for accuracy by personnel trained on PDE's reporting requirements.

We provided PDE with reports detailing the nonpublic school student reporting errors for the 2014-15, 2015-16, and 2016-17 school years. PDE requires these reports to verify the net underpayment to the District. The District's future transportation subsidies should be adjusted by the amount of the underpayment.

### **Recommendations**

The *Bloomsburg Area School District* should:

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure all nonpublic school students are accounted for and are accurately reported to PDE.
2. Implement procedures that include a review of nonpublic school students by an individual other than the person who prepared the data and ensure personnel in charge of reporting and reviewing this data are trained with regard to PDE's reporting guidelines for nonpublic school students.
3. Review the nonpublic school students reported for the 2018-19 school year and, if errors are found, submit revised reports to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future allocations to resolve the \$3,850 underpayment to the District.

### **Management Response**

District management provided the following response:

"The district agrees with the finding regarding the number of non-public school students transported for school years 2014-2015, 2015-2016, and 2016-2017. The district maintains that the reason for the inaccuracy of data reported is due to the fact that the transportation coordinator had been collecting the data for the eTran report and that no one else had verified the data for accuracy.

“In 2017-2018 and 2018-2019, the data for eTran, including non-public students transported, was collected by the transportation coordinator and then reviewed by the operations coordinator, who then entered said data into the online eTran report. Moving forward, this will continue to be the procedure the district uses, in order to ensure accuracy of all data reported in the annual eTran report.”

### **Auditor Conclusion**

We are encouraged that the District has recognized the weaknesses in its controls over the reporting of nonpublic school students transported and has implemented corrective actions. We will review the District’s corrective actions as stated above and any additional actions taken during our next audit of the District.

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

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Our prior audit of the Bloomsburg Area School District resulted in no findings or observations.

## Appendix A: Audit Scope, Objectives, and Methodology

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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 (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>11</sup> is not a substitute for the local annual financial 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. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

### Scope

Overall, our audit covered the period July 1, 2014 through June 30, 2018. In addition, the scope of each individual audit objective is detailed on the next page.

The Bloomsburg Area School District's (District) 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, and administrative procedures (relevant requirements).<sup>12</sup> In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered 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.

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<sup>11</sup> 72 P.S. §§ 402 and 403.

<sup>12</sup> 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; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

## Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2014 through June 30, 2018. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's efficiency and effectiveness in the following areas:

- ❖ Transportation Operations
- ❖ Bus Driver Requirements
- ❖ Nonresident Student Data
- ❖ School Safety

As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct supplemental transportation reimbursement from the Commonwealth?<sup>13</sup>
  - ✓ To address this objective, we reviewed all nonpublic school students reported to PDE as transported by the District during the 2014-15, 2015-16, 2016-17, and 2017-18 school years.<sup>14</sup> We obtained rosters of nonpublic students and requests for nonpublic transportation and other supporting documentation. We reconciled the nonpublic student rosters to the requests for transportation to determine if the students were eligible for supplemental transportation reimbursement.
  - ✓ In addition, we judgmentally selected one of the District's six transportation vendors and reconciled the payments made to that vendor for the 2014-15, 2015-16, 2016-17, and 2017-18 school years.<sup>15</sup> We reviewed contractor invoices and District payments to determine if costs were accurately reported to PDE.

The results of our review of this objective can be found in the finding on page 6 of this report.

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<sup>13</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

<sup>14</sup> The District reported 83 nonpublic school students transported during the 2014-15 school year, 58 transported during the 2015-16 school year, 42 transported during the 2016-17 school year, and 65 transported during the 2017-18 school year.

<sup>15</sup> The vendor was selected because we considered this vendor to have a higher risk of inaccurate payments due to the nature of the agreement between vendor and the District.



- Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances<sup>16</sup> as outlined in applicable laws?<sup>17</sup> Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
  - ✓ To address this objective, we randomly selected 11 of the 110 vehicle drivers transporting District students as of September 3, 2019.<sup>18</sup> For each driver selected, we reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with the requirements for bus drivers. Our review of this objective did not disclose any reportable conditions.
- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>19</sup>
  - ✓ To address this objective, we reviewed all nonresident students reported by the District to PDE during the 2013-14 and 2014-15 school years.<sup>20</sup> We obtained documentation to verify that the custodial parents or guardians were not residents of the District and the foster parent received a stipend for caring for the student. The student listings were compared to the total days reported on the Summary of Child Accounting Membership Reports and the Instructional Time and Membership Reports to ensure that the District received correct reimbursement for these nonresident students. Our review of this objective did not disclose any reportable issues.
- Did the District take actions to ensure it provided a safe school environment?<sup>21</sup>
  - ✓ To address this objective, we reviewed a variety of documentation including, but not limited to, safety plans, training schedules, anti-bullying policies, fire drill documentation, and after action reports. Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials, PDE, and other appropriate agencies deemed necessary.

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<sup>16</sup> Auditors reviewed the required state, federal and child abuse background clearances that the District obtained from the most reliable sources available, including the FBI, the Pennsylvania State Police and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

<sup>17</sup> 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code Chapter 8*.

<sup>18</sup> While representative selection is a required factor of audit sampling methodologies, audit-sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

<sup>19</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 *Pa. Code Chapter 11*.

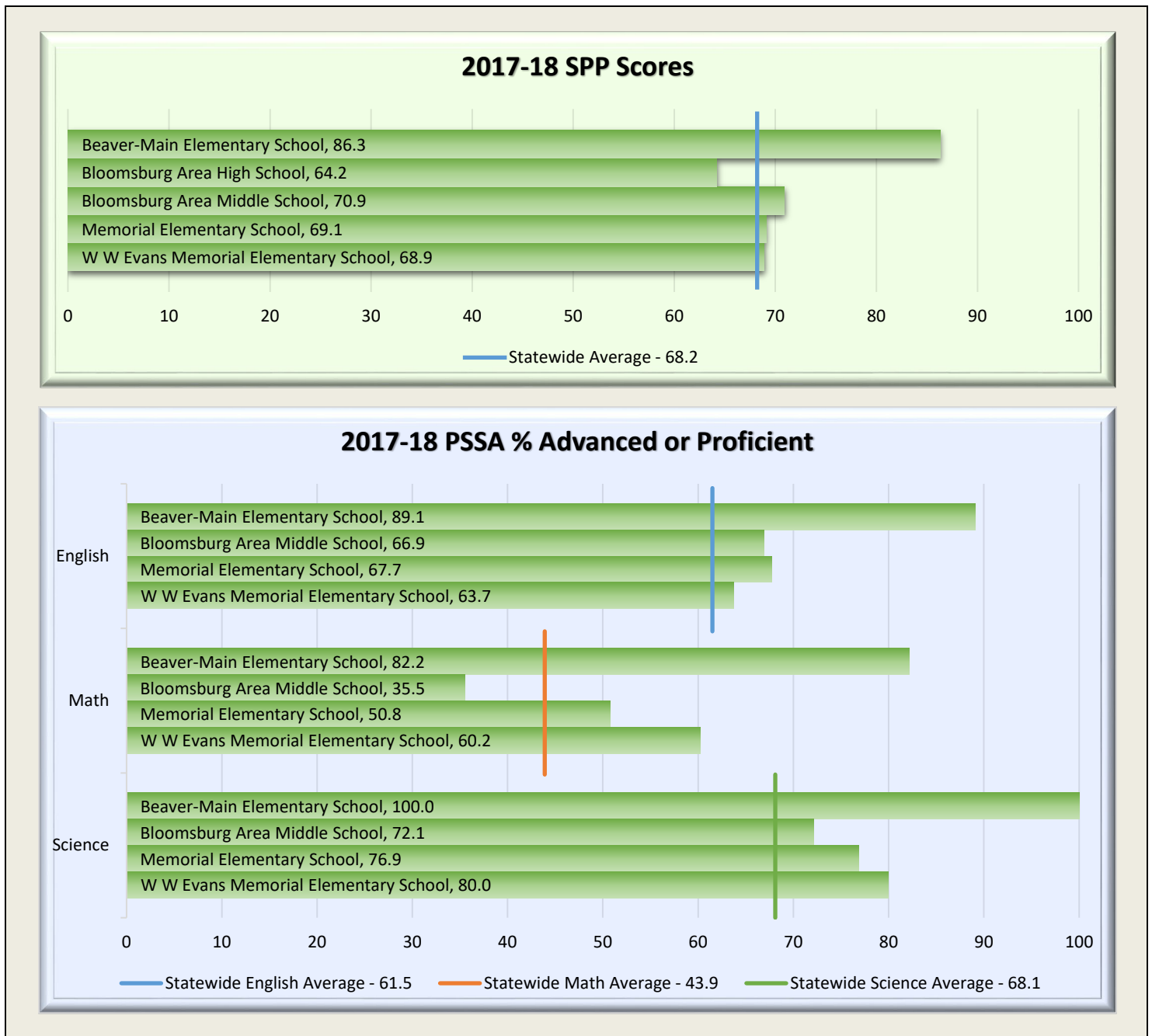
<sup>20</sup> The District reported 14 nonresident students educated during the 2013-14 school year and 10 nonresident students educated during the 2014-15 school year.

<sup>21</sup> 24 P.S. § 13-1301-A *et seq.*

## Appendix B: Academic Detail

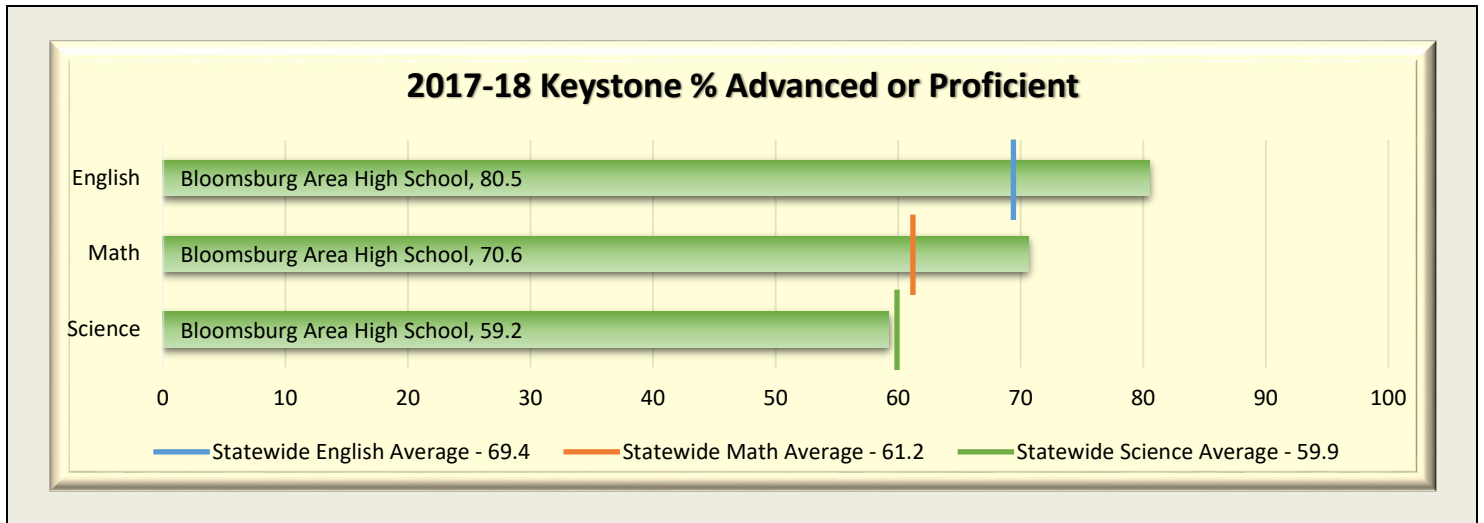
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>22</sup>

### 2017-18 Academic Data School Scores Compared to Statewide Averages

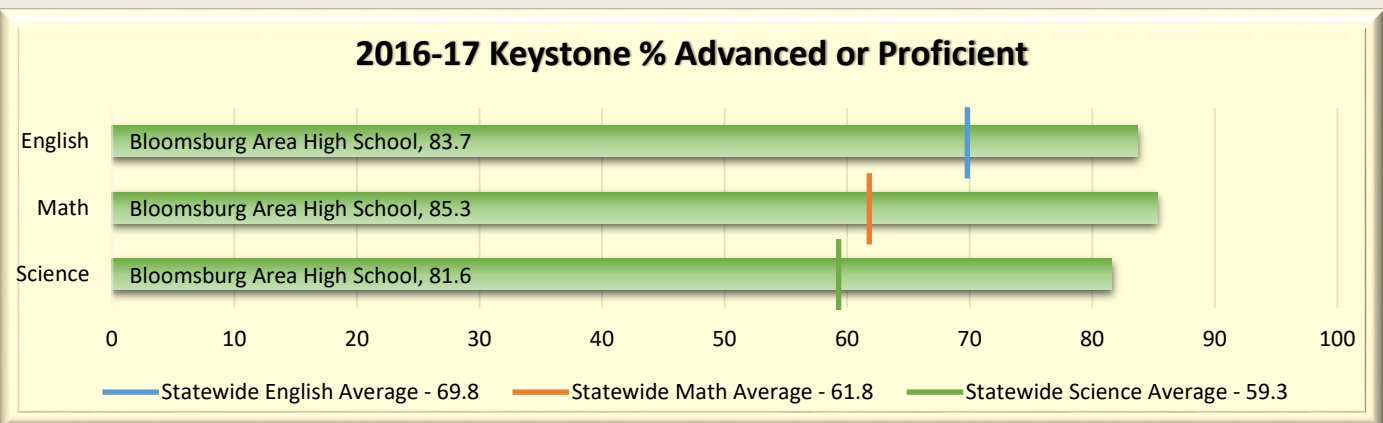
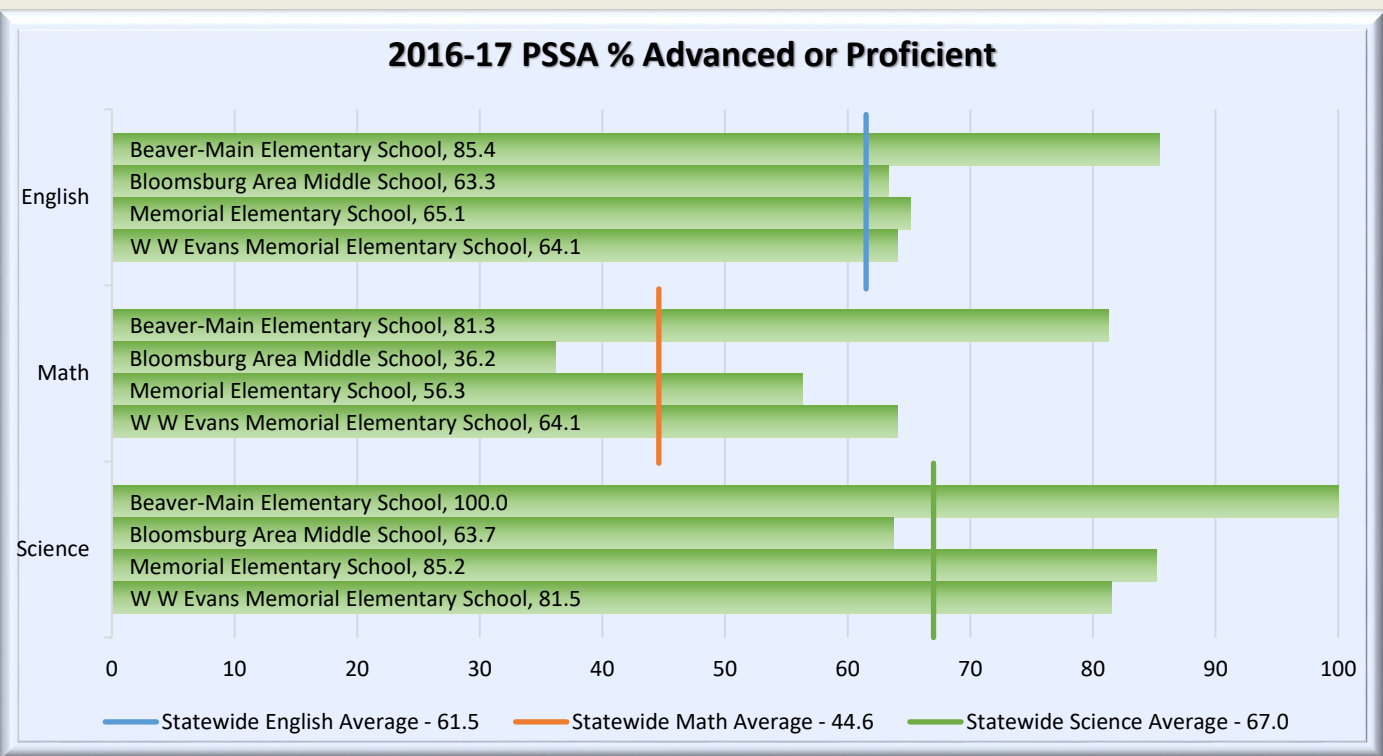
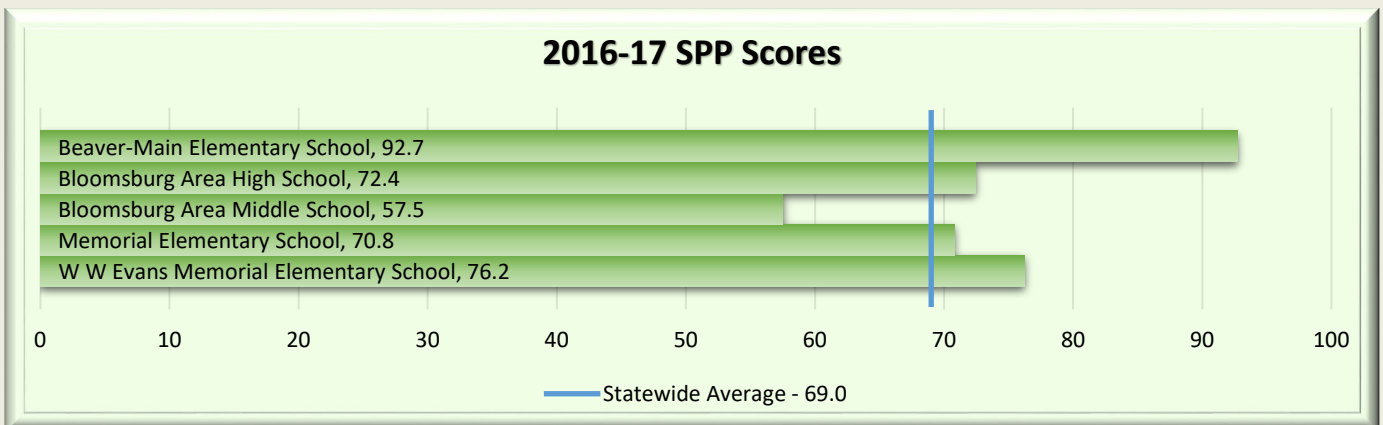


<sup>22</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

**2017-18 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**

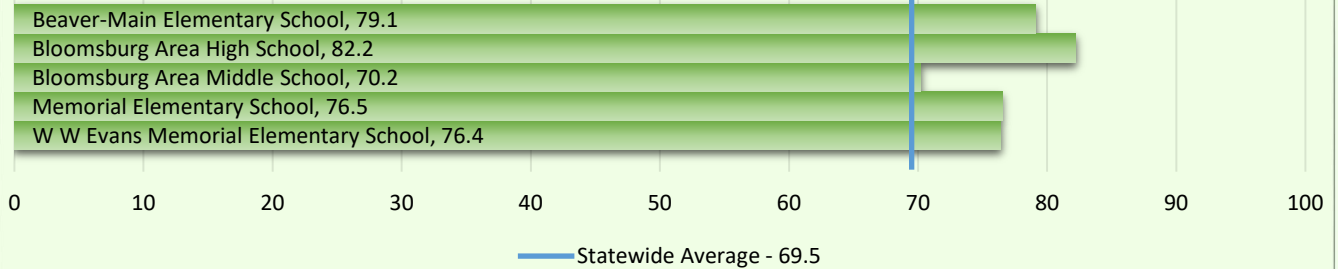


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

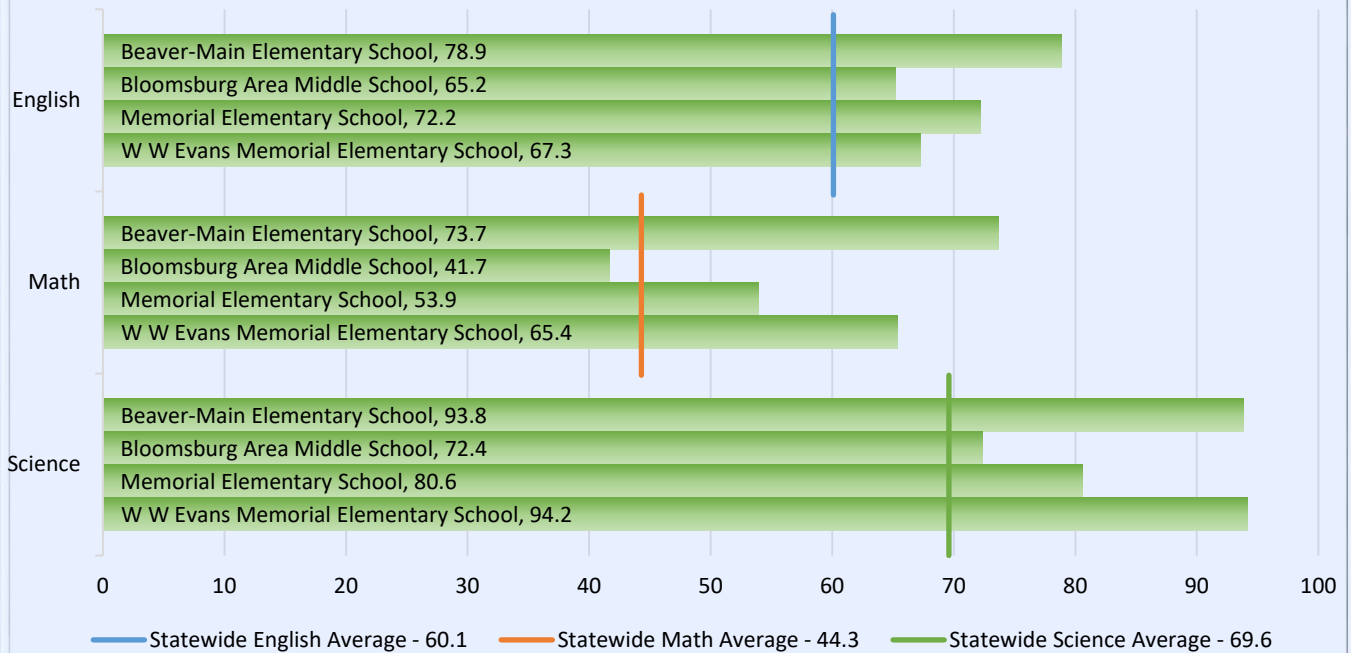


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

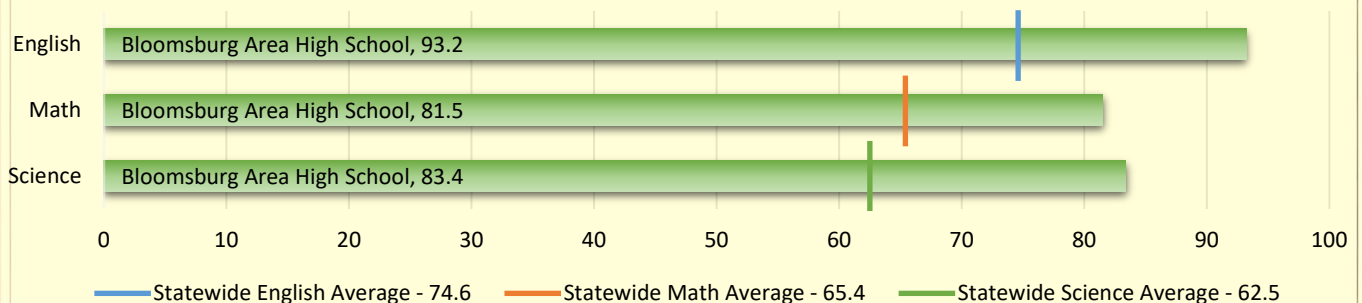
**2015-16 SPP Scores**



**2015-16 PSSA % Advanced or Proficient**



**2015-16 Keystone % Advanced or Proficient**



## **Distribution List**

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This report was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

**The Honorable Tom W. Wolf**

Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**

Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

**The Honorable Joe Torsella**

State Treasurer  
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