

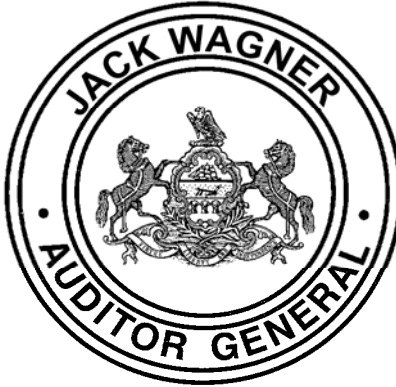
CENTER FOR STUDENT LEARNING CHARTER SCHOOL  
AT PENNSBURY

BUCKS COUNTY, PENNSYLVANIA

PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2006, 2005 AND 2004,  
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2006





CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
BUCKS COUNTY, PENNSYLVANIA  
AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2006, 2005 AND 2004,  
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2006



CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
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The Honorable Edward G. Rendell  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Ms. Heather Humienny, Board President  
Center for Student Learning Charter School at Pennsbury  
134 Yardley Avenue  
Fallsington, Pennsylvania 19058

Dear Governor Rendell and Ms. Humienny:

We have conducted a performance audit of the Center for Student Learning Charter School at Pennsbury for the years ended June 30, 2006, 2005 and 2004, 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 Center for Student Learning Charter School at Pennsbury, 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.

Independent Auditor's Report (Continued)

The results of our tests indicated that, in all significant respects, the Center for Student Learning Charter School at Pennsbury was in compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit.

Sincerely,

December 20, 2007

/s/  
JACK WAGNER  
Auditor General

cc: Ms. Elaine Novet, Board Vice-President  
Mr. Thomas Gillette, Board Secretary  
Mr. Daniel DiLorenzo, Board Treasurer  
Mrs. Norma Lindbloom, Board Member  
Mrs. Sally Haywood, Board Member  
Lt. Ronald MacPherson, Board Member  
Mrs. Teresa Hinterberger, Board Member  
Mr. Peter LaChance, Board Member  
Mr. Thomas Reiley, Executive Director



CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
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.<sup>1</sup> 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.<sup>2</sup>

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.<sup>3</sup> 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,<sup>4</sup> and that board must hold at least one public hearing before approving or rejecting the application.<sup>5</sup> If the local school board denies the application, the applicant can appeal the decision to the State Charter School Appeal Board,<sup>6</sup> which is comprised of the Secretary of Education and six members appointed by the Governor.<sup>7</sup>

Initial charters are valid for a period of no less than three years and no more than five years.<sup>8</sup> 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.<sup>9</sup>

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<sup>1</sup> 24 P.S. § 17-1702-A.

<sup>2</sup> Id.

<sup>3</sup> 24 P.S. § 17-1717-A (a).

<sup>4</sup> 24 P.S. § 17-1717-A (c).

<sup>5</sup> 24 P.S. § 17-1717-A (d).

<sup>6</sup> 24 P.S. § 17-1717-A (f).

<sup>7</sup> 24 P.S. § 17-1721-A (a).

<sup>8</sup> 24 P.S. § 17-1720-A.

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

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
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.<sup>10</sup> 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.<sup>11</sup> As of September 14, 2007, there are 122 charter schools operating in Pennsylvania, 11 of which are cyber charter schools.<sup>12</sup> According to DE, nearly 50,000 children are enrolled in these schools.<sup>13</sup>

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<sup>10</sup> 24 P.S. § 17-1703-A.

<sup>11</sup> 24 P.S. § 17-1745-A (a), (f).

<sup>12</sup> 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.

<sup>13</sup> Department of Education Web site at [http://www.pde.state.pa.us/charter\\_schools/site/default.asp](http://www.pde.state.pa.us/charter_schools/site/default.asp).

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
PERFORMANCE AUDIT REPORT  
BACKGROUND

**Background**

The Center for Student Learning Charter School at Pennsbury, located in Bucks County, opened in September of 2002. The Center for Student Learning Charter School at Pennsbury was originally chartered on April 11, 2002, for a period of five years by the Pennsbury School District. The administrative offices are located at 134 Yardley Avenue, Fallsington, Pennsylvania.

According to the charter school's mission statement, the Center for Student Learning Charter School at Pennsbury Charter School is to provide a positive educational environment and optimal academic, emotional growth, social, vocational, and personal expression opportunities for students who require an alternative learning environment due to the need for a more individualized approach, unique learning needs, medical or behavioral restrictions, or who are experiencing difficulty with the traditional school program.

During the year ended June 30, 2006, the Center for Student Learning Charter School at Pennsbury provided educational services to 127 students from 12 sending school districts through the employment of 2 administrators, 9 teachers, and 15 full-time and part-time support personnel. The charter school also provided educational services to 135 students during the 2004-05 school year, and 121 students during the 2003-04 school year.

Expenditures for the school years<sup>14</sup> 2005-06, 2004-05 and 2003-04 were \$1,616,300, \$906,679 and \$720,213, respectively. Revenues of \$1,398,744, \$1,257,008 and \$842,917 supporting these expenditures were derived from local and state sources for the 2005-06, 2004-05 and 2003-04 school years, respectively (see Summary of Charter School Revenue, page 7). State revenue was received in the form of reimbursements for rental and sinking fund<sup>15</sup> payments, health services, Social Security and Medicare Taxes, retirement obligations and a grant (see Appendix II Schedule of State Revenue, page 14).

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<sup>14</sup> A "school year" is synonymous to a "fiscal year" and covers the time period from July 1<sup>st</sup> to June 30<sup>th</sup>.

<sup>15</sup> A "sinking fund" is an account established to repay monies that were borrowed through a bond issue.

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
PERFORMANCE AUDIT REPORT  
BACKGROUND

**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 Law<sup>16</sup> 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,<sup>17</sup> 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 students are enrolled at the charter school or school district over the course of the school year divided by the days the schools are in session. 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 13).

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<sup>16</sup> 24 P.S. § 17-1725-A.

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

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
PERFORMANCE AUDIT REPORT  
BACKGROUND

SUMMARY OF CHARTER SCHOOL REVENUE

[UNAUDITED]

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b><u>CHARTER SCHOOL REVENUES</u></b>			
Local Revenue*	\$1,235,684	\$1,117,924	\$706,050
State Revenue	<u>163,060</u>	<u>139,084</u>	<u>136,867</u>
<b><u>TOTAL REVENUE</u></b>	<u>\$1,398,744</u>	<u>\$1,257,008</u>	<u>\$842,917</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.

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
PERFORMANCE AUDIT REPORT  
OBJECTIVES, SCOPE AND METHODOLOGY

**OBJECTIVES AND SCOPE**

The objective of our audit was to determine if the Center for Student Learning Charter School at Pennsbury complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures pertaining to charter schools in Pennsylvania. Some examples of the objectives included in our audit of the Center for Student Learning Charter School at Pennsbury were:

- to determine overall compliance with the Public School Code of 1949<sup>18</sup> (Code) and the Charter School Law (Law);<sup>19</sup>
- 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;<sup>20</sup>
- to determine whether the charter school complied with Sections 1109 and 1209 of the Code,<sup>21</sup> to which charter schools are made subject by Section 1724-A(b) of the Law,<sup>22</sup> 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;<sup>23</sup>
- to verify membership numbers reported to DE and determine whether ADM and tuition billings were accurate;

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<sup>18</sup> 24 P.S. § 1-101 *et seq.*

<sup>19</sup> 24 P.S. § 17-1701-A *et seq.*

<sup>20</sup> 24 P.S. § 17-1724-A(a).

<sup>21</sup> 24 P.S. §§ 11-1109 and 12-1209.

<sup>22</sup> 24 P.S. § 17-1724-A(b).

<sup>23</sup> 24 P.S. § 17-1715-A(9).

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
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 Code<sup>24</sup> and Chapter 11 of the State Board of Education Regulations<sup>25</sup> (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;<sup>26</sup>
- . to determine whether the charter school complied with Section 1303-A of the Code<sup>27</sup> requiring the charter school to obtain a Memorandum of Understanding with their local law enforcement agency;
- . 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 Act<sup>28</sup> (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; and
- . to determine whether the charter school is in compliance with Section 1724-A(c) of the Law<sup>29</sup> 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.

Unless otherwise indicated, the scope of our audit covered the years ended June 30, 2006, 2005 and 2004.

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<sup>24</sup> 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).)

<sup>25</sup> 22 Pa. Code, Chapter 11.

<sup>26</sup> 22 Pa. Code § 11.24.

<sup>27</sup> 24 P.S. § 13-1303-A(c).

<sup>28</sup> 65 Pa.C.S. § 1101 *et seq.*

<sup>29</sup> 24 P.S. § 17-1724-A(c).

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
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.



CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
PERFORMANCE AUDIT REPORT

**CONCLUSION**

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

- although we found that the charter school had only 50 percent of its professional staff members certified at the beginning of the 2003-04 school year, the charter school demonstrated that at least 75 percent of the charter school's professional staff members, including administrators and teachers, were properly certified in the 2005-06 and 2004-05 school years, and in the second half of 2003-04, and if applicable, teaching in their areas of certification in accordance with Section 1724-A(a) of the Law.<sup>30</sup> Furthermore, we found that as of September of 2005, 100 percent of the charter school's professional staff members were properly certified.
- the charter school demonstrated compliance with Sections 1109 and 1209 of the Code,<sup>31</sup> to which charter schools are made subject by Section 1724-A(b) of the Law,<sup>32</sup> 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;<sup>33</sup>
- the charter school validated membership numbers reported to DE and that average daily membership and tuition billings were accurate;

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<sup>30</sup> 24 P.S. § 17-1724-A(a).

<sup>31</sup> 24 P.S. §§ 11-1109 and 12-1209.

<sup>32</sup> 24 P.S. § 17-1724-A(b).

<sup>33</sup> 24 P.S. § 17-1715-A(9).

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
PERFORMANCE AUDIT REPORT

**CONCLUSION (Continued)**

- . the charter school complied with the compulsory attendance provisions in accordance with both Section 1327 of the Public School Code<sup>34</sup> and Chapter 11 of the State Board of Education Regulations;<sup>35</sup>
- . the charter school complied with Section 1303-A of the Code<sup>36</sup> requiring the charter school to obtain a Memorandum of Understanding with their local law enforcement agency;
- . 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 Act<sup>37</sup> 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 is in compliance with Section 1724-A(c) of the Law<sup>38</sup> in that all employees are enrolled in the Public School Employees' Retirement System.

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<sup>34</sup> 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).

<sup>35</sup> 22 Pa. Code, Chapter 11.

<sup>36</sup> 24 P.S. § 13-1303-A(c).

<sup>37</sup> 65 Pa.C.S. § 1101 *et seq.*

<sup>38</sup> 24 P.S. § 17-1724-A(c).

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY

APPENDIX I

[UNAUDITED]

**Schedule of Local Revenue**

The charter school reported local revenue for the years ended June 30, 2006, 2005 and 2004 as follows:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b><u>LOCAL REVENUE</u></b>			
Earnings on Investments	\$ 14,637	\$ 6,002	\$ 371
Miscellaneous	-	1,618	-
Other Governmental Units:			
Bucks County Intermediate Unit #22	28,109	15,430	-
Lancaster-Lebanon Intermediate Unit #13	-	6,000	-
Payments from Sending School Districts <sup>39</sup> :			
Bensalem Township	-	-	20,514
Bristol Borough	35,234	37,986	51,067
Bristol Township	637,327	455,092	130,645
Centennial	19,427	17,585	16,528
Central Bucks	-	2,301	-
Morrisville Borough	2,730	4,310	28,794
Neshaminy	86,355	122,142	32,077
Pennsbury	316,434	428,223	404,996
Philadelphia City	95,431	21,235	21,058
<b><u>TOTAL PAYMENTS</u></b>	<u>\$1,235,684</u>	<u>\$1,117,924</u>	<u>\$706,050</u>

<sup>39</sup> These dollar amounts represent actual payments made to the Center for Student Learning Charter School at Pennsbury from the sending school districts.

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
APPENDIX II

**[UNAUDITED]**

**Schedule of State Revenue**

The charter school reported state revenue of \$163,061, \$139,084 and \$136,867, respectively, for the years ended June 30, 2006, 2005 and 2004, as detailed in the following schedule:

	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b><u>STATE REVENUE</u></b>			
Charter Schools	\$ -	\$ -	\$ 46,875
Alternative Education	105,105	102,373	71,267
Rental and Sinking Fund Payments	3,030	4,213	3,245
Health Services	301	1,127	818
Social Security and Medicare Taxes	32,601	20,852	11,879
Retirement	20,524	10,519	2,783
Department of Environmental Protection Grant	<u>1,500</u>	<u>-</u>	<u>-</u>
<b><u>TOTAL STATE REVENUE</u></b>	<u>\$163,061</u>	<u>\$139,084</u>	<u>\$136,867</u>

CENTER FOR STUDENT LEARNING CHARTER SCHOOL AT PENNSBURY  
APPENDIX III

***Description of State Revenue (Source: Pennsylvania Accounting Manual)***

Charter Schools

Revenue received from the Commonwealth to fund the Charter Schools initiative. The state subsidy received includes revenue for startup funding, nonpublic transfers, and transitional grants.

Alternative Education

Revenue received from the Commonwealth as subsidy for alternative education. Alternative education is specialized educational instruction and support services to students that must be removed from regular classrooms because of disruptive behavior.

Rental and Sinking Fund Payments

Revenue received from the Commonwealth as a full or partial subsidy payment for approved lease rentals, sinking fund obligations, or any approved debt obligations for which the Department of Education has assigned a lease number.

Health Services

Revenue received from the Commonwealth as subsidy for health services. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse, and health services.

Social Security and Medicare Taxes

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

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, 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

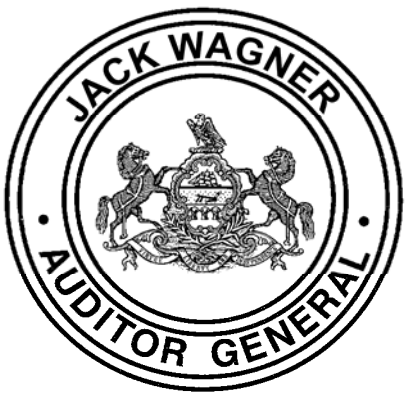
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Ms. Sheri Rowe  
Division Chief  
Department of Education  
Division of Nonpublic, Private and Charter School Services  
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Falsington, PA 19058

Representative Dwight Evans  
Chair, House Appropriations Committee  
512 Main Capitol Building  
Harrisburg, PA 17120

Representative Mario Civera, Jr.  
Republican Chair, House Appropriations Committee  
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Senator Gerald LaValle  
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Senator Charles McIlhinney, Jr.  
187 Main Capitol Building  
Harrisburg, PA 17120

Representative John T. Galloway  
104 Irvis Office Building  
Harrisburg, PA 17120

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](http://www.auditorgen.state.pa.us).