

CONRAD WEISER AREA SCHOOL DISTRICT  
BERKS COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT

JUNE 2010



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

Mr. W. David Zwicky, Board President  
Conrad Weiser Area School District  
44 Big Spring Road  
Robesonia, Pennsylvania 19551

Dear Governor Rendell and Mr. Zwicky:

We conducted a performance audit of the Conrad Weiser Area School District (CWASD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period February 16, 2006 through September 22, 2009, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2008, 2007, 2006 and 2005. 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 CWASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in the finding noted in this report. In addition, we identified one matter unrelated to compliance that is reported as an observation. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/

JACK WAGNER  
Auditor General

June 1, 2010

cc: **CONRAD WEISER AREA SCHOOL DISTRICT** Board Members

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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 Conrad Weiser Area School District (CWASD). Our audit sought to answer certain questions regarding the District's compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures; and to determine the status of corrective action taken by the CWASD in response to our prior audit recommendations.

Our audit scope covered the period February 16, 2006 through September 22, 2009, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidy and reimbursements was determined for school years 2007-08, 2006-07, 2005-06 and 2004-05.

### **District Background**

The CWASD encompasses approximately 110 square miles. According to 2000 federal census data, it serves a resident population of 23,777. According to District officials, in school year 2007-08 the CWASD provided basic educational services to 3,026 pupils through the employment of 237 teachers, 176 full-time and part-time support personnel, and 18 administrators. Lastly, the CWASD received more than \$10.4 million in state funding in school year 2007-08.

### **Audit Conclusion and Results**

Our audit found that the CWASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except for one compliance-related matters reported as a finding. In addition, we identified one matter unrelated to compliance that is reported as an observation.

**Finding: School Bus Drivers' Lacked Proper Documentation.** Our current audit of bus drivers' personnel files for the 2008-09 school year found two bus drivers were transporting students without having the minimum required qualifications on file (see page 6).

**Observation: Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications.** Our current audit found that the CWASD had not implemented our prior audit recommendations regarding bus drivers' qualifications (see page 8).

**Status of Prior Audit Findings and Observations.** With regard to the status of our prior audit recommendations to the CWASD from an audit we conducted of the 2003-04 and 2002-03 school years, we found the CWASD had taken appropriate corrective action in implementing our recommendations pertaining to tuition billing (see page 10) and membership errors (see page 12).

However, we found the CWASD did not take appropriate corrective action in implementing our recommendations pertaining to bus drivers' qualifications irregularities (see page 13), Statements of Financial Interests (see page 13), nor our observation regarding bus drivers' qualifications (see page 14).



## 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 February 16, 2006 through September 22, 2009.

Regarding state subsidy and reimbursements, our audit covered school years 2007-08, 2006-07, 2005-06 and 2004-05.

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 Department of Education (DE) 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

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

- ✓ Did the District follow applicable laws and procedures in areas dealing with pupil membership and ensure that adequate provisions were taken to protect the data?
- ✓ Is the District's pupil transportation department, including any contracted vendors, in compliance with applicable state laws and procedures?
- ✓ Does the District ensure that Board members appropriately comply with the Public Official and Employee Ethics Act?

- ✓ Are there any declining fund balances which may impose risk to the fiscal viability of the District?
- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buy-out, reasons for the termination/settlement, and do the current employment contract(s) contain adequate termination provisions?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties which warrant further attention during our audit?
- ✓ Is the District taking appropriate steps to ensure school safety?
- ✓ Did the District use an outside vendor to maintain its membership data and if so, are there internal controls in place related to vendor access?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audits?

## 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, regulations, contracts, grant requirements and administrative procedures.

*Government Auditing Standards* require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, observations 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.

CWASD management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with applicable laws, regulations, contracts, grant requirements, and administrative procedures. Within the context of our audit objectives, we obtained an understanding of internal controls and assessed whether those controls were properly designed and implemented.

Any significant deficiencies found during the audit 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 area comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, bus driver qualifications, state ethics compliance, and financial stability.
- Items such as Board meeting minutes and pupil membership records.
- Tuition receipts.

Additionally, we interviewed selected administrators and support personnel associated with CWASD operations.

Lastly, to determine the status of our audit recommendations made in a prior audit report released on October 16, 2006, we reviewed the CWASD's responses to DE dated March 21, 2007 and May 22, 2008. We then performed additional audit procedures targeting the previously reported matters.

## Findings and Observations

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### Finding

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*Criteria relevant to the observation:*

Public School Code (PSC) Section 111 (24 P.S. § 1-111) requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police. Section 111 lists convictions of certain criminal offenses that, if indicated on the report to have occurred within the preceding five years, would prohibit the individual from being hired.

Similarly, Section 6355 of the Child Protective Services Law (CPSL), 23 Pa. C.S. § 6355, requires prospective school employees to provide an official child abuse clearance statement obtained from the Pennsylvania Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.

### School Bus Drivers' Lacked Proper Documentation

Our audit of the District's contractor's bus driver files for the 2008-09 school year found that the District could not provide the legally mandated criminal background checks for two bus drivers who were transporting District students. One of the two bus drivers was also identified in our prior audit for lacking the required criminal background checks (see page 13).

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

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

The first three requirements were set by regulations issued by the Pennsylvania Department of Transportation pursuant to 67 Pa. Code §71.1 *et seq.* As explained further in the text box to the left, the fourth and fifth requirements were set by the PSC and the CPSL, respectively.

We reviewed the personnel records of a random sample of 28 of the 72 drivers currently employed by the Conrad Weiser Area School District and its transportation contractors. Our review found two drivers' files did not contain a criminal history record from the Pennsylvania State Police. One driver has been employed since 1988 while the other has been employed since 1996. Subsequent to our inquiry, criminal history record reports were obtained from the Pennsylvania State Police for both drivers noting no criminal records.

District personnel stated they obtain criminal background history records for all drivers at the time they are hired. However, they were unable to provide the criminal history records in question. The District's failure to obtain and retain criminal history record checks not only violates the provisions of the law detailed previously in this finding, but may also have placed District students at unnecessary risk, had either of these drivers had a criminal record.

District administrative personnel failed to ensure all contracted drivers held the necessary clearances, which allowed this issue to go unaddressed until our current audit.

**Recommendations**

The *Conrad Weiser School District* should:

Ensure that files documenting bus drivers' qualifications are up-to-date and complete. Any file found to be lacking required documentation should be updated immediately.

**Management Response**

Management stated the following:

The files will again be reviewed.

**Observation** →

**Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications**

*Criteria relevant to the observation:*

PSC Section 111 (24 P.S. § 1-111) requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police. Section 111 lists convictions of certain criminal offenses that, if indicated on the report to have occurred within the preceding five years, would prohibit the individual from being hired.

Similarly, Section 6355 of the CPSL, 23 Pa. C.S. § 6355, requires prospective school employees to provide an official child abuse clearance statement obtained from the Pennsylvania Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.

Our current audit found that the District had not implemented our prior audit recommendations regarding bus drivers' qualifications (see page 14). We made our recommendations in the interest of the protection of students, and here reiterate those recommendations.

The ultimate purpose of the requirements of the PSC and CPSL cited in the box to the left is to ensure the protection of the safety and welfare of the students transported in school buses. To that end, we believe there are other serious crimes that school districts should consider, on a case-by-case basis, in determining a prospective employee's suitability to have direct contact with children. Such crimes would include those listed in Section 111 but which were committed beyond the five-year look-back period, as well as other crimes of a serious nature that are not on the list at all. School districts should also consider implementing written policies and procedures to ensure that the District is immediately informed of any charges and convictions that may have occurred after the commencement of employment.

Our current audit found that the District does not yet have adequate policies and procedures addressing crimes that, while not disqualifying an individual from employment, may affect their suitability to be in direct contact with children. This should be considered at the time of an individual's initial employment, and also if employees are subsequently charged with or convicted of such serious crimes.

In addition, the District has not yet adopted written policies or procedures, as we recommended in the prior audit, to ensure that District personnel are notified if current employees have been charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children. This lack of written policies and procedures is an internal control weakness that could result in the continued employment of individuals who may pose a risk if allowed to continue to have direct contact with children.

**Recommendations**

The *Conrad Weiser School District* should:

1. Develop a process to determine, on a case-by-case basis, whether prospective and current employees of the District and the District's transportation contractor have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children.
2. Implement written policies and procedures to ensure that the District is notified when current employees of the District and the District's transportation contractor are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children and to ensure that the District considers on a case-by-case basis whether any conviction of a current employee should lead to an employment action.

**Management Response**

Management stated the following:

The following statement will be added to our transportation manual:

An employee who is arrested and charged with a felony or misdemeanor is required to notify his/her immediate supervisor not later than twenty-four hours of such arrest or charge. An employee that receives a traffic citation is also to give such notification not later than twenty-four hours of the citation. Even if an incident occurs during a break period when an employee is not working for any reason, including but not limited to leaves, suspensions, Etc., he/she is still required to notify his or her supervisor within twenty-hours. Failure to report such incidents will result in disciplinary action up to and including termination.

When considering applicants for employment, the District will review all incidents that have taken place concerning arrests, charges, convictions, and citations through-out the persons lifetime.

## Status of Prior Audit Findings and Observations

Our prior audit of the Conrad Weiser Area School District (CWASD) for the school years 2003-04 and 2002-03 resulted in four reported findings and one reported observation, as shown in the following table. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We analyzed the CWASD Board’s written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings. As shown below, we found that the CWASD did implement recommendations related to tuition billing and membership, but did not implement all of our recommendations related to bus drivers’ required clearances, Statements of Financial Interests, or the bus drivers’ qualifications policy and procedure observation.

<i>School Years 2003-04 and 2002-03 Auditor General Performance Audit Report</i>		
<i>Prior Recommendations</i>	<i>Implementation Status</i>	
<p><u><i>I. Finding No. 1: Tuition Billing Errors Resulted in Overbilled Tuition of \$176,213 and Uncollected Tuition Totalling \$31,314</i></u></p> <ol style="list-style-type: none"> <li>1. Refund the overbilled tuition of \$54,308 and \$102,643 for the detention programs for the 2003-04 and 2002-03 school years, respectively.</li> <li>2. Bill and collect tuition of \$1,345 from Muhlenburg Area School District for the 2003-04 school year and \$568 from Daniel Boone Area School District for the 2002-03 school year.</li> <li>3. Submit another tuition bill and attempt to collect from Philadelphia City School District the \$29,401 in tuition owed for the 2002-03 school year.</li> <li>4. Recover the \$28,864 excess tuition collected from Bethany Children’s Home for the 2002-03 school year.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit of tuition bills, pupil membership days, and program costs for students educated by the CWASD at the Bethany Children’s Home in the Henning Center and Short Term detention programs as well as in the Weiser Decisions special education program for the 2003-04 and 2002-03 school years found errors in the tuition bills.</p>	<p><b>Current Status:</b></p> <p>Our current audit found the District reviewed tuition billing for the detention and Weiser Decisions programs for 2003-04 and 2002-03. Tuition refunds were issued in February 2007 (as noted in recommendations 1 and 5). Tuition due was billed and collected in March and April 2007 (as noted in recommendations 2 and 3).</p> <p>The District received a refund from Bethany Children’s Home in January 2007 (recommendation 4).</p> <p>Procedures have been developed to ensure the correct membership days and school terms are used when billing for the detention programs. The Child Accounting Coordinator does all billing at the school year’s end, when information necessary for accurate tuition computation is known.</p>



<p>5. Refund the overbilled tuition of \$10,243 and \$9,019 for the Weiser Decisions program for the 2003-04 school year to Exeter Township and Oley Valley School Districts, respectively.</p> <p>6. Develop procedures to ensure that the correct school year's pupil membership days and school year term are utilized to compute tuition rates for billing purposes for the detention and Weiser Decisions programs.</p> <p>7. Review detention center cost calculation worksheets and Weiser Decisions program tuition bills for years subsequent to the audit and confirm accuracy of costs and average daily membership. If necessary, determine what adjustments need to be made to tuition bills and take the required action to refund overpayments and bill districts for any tuition underbilled.</p>		<p>Our current audit of detention center cost calculations found only insignificant computational errors for 2007-08 and 2006-07, which we verbally communicated to CWASD personnel.</p> <p>Our audit of the 2004-05 tuition billings found the District recomputed the detention center rate for that year based on our prior audit finding. Tuition refunds were made where appropriate in June 2006. The appropriate tuition due was collected throughout the 2006-07 and 2005-06 school years.</p>
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<p><u>II. Finding 2: Inaccurate Reporting of Pupil Membership Resulted in a Net Subsidy and Reimbursement Overpayment of \$9,343</u></p> <ol style="list-style-type: none"> <li>1. Ensure student membership reported as nonresident children placed in private homes and district-paid tuition are supported by adequate and appropriate documentation.</li> <li>2. Review reports submitted to DE for the school year subsequent to the audit, and if errors are noted, submit revised reports.</li> <li>3. DE should adjust the District's allocations to resolve the net overpayment of \$9,343.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit of pupil membership records submitted to DE for the 2003-04 and 2002-03 school years found errors in resident and nonresident pupil membership data. The errors resulted in basic education funding (BEF) underpayments of \$1,311 and tuition for children placed in private homes overpayments of \$10,654, for a net overpayment of \$9,343.</p>	<p><b>Current Status:</b></p> <p>Our current audit found the District had adequate documentation for nonresident children placed in private homes in the form of agency placement letters. Because the District terminated its use of special education contracts beginning in 2007-08, the District did not have adequate documentation for district-paid tuition students attending special education classes. In addition to providing for the tuition charge, the contracts had delineated the responsibilities of both the sending school district and the CWASD. We addressed this with CWASD management in the current audit as a verbal comment.</p> <p>The child accounting coordinator reviewed membership reports for the 2004-05 school year and submitted appropriate corrections to DE.</p> <p>DE adjusted the District's allocation in June 2009 to recover the \$10,654 overpayment of tuition for children placed in private homes. As a result of additional data obtained by DE subsequent to our audit, the \$1,311 BEF underpayment was revised to \$945, which was recovered on June 1, 2009.</p>
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<p><u>III. Finding 3: School Bus Drivers' Qualifications Irregularities</u></p> <ol style="list-style-type: none"> <li>1. Immediately obtain the missing documentation referred to in our finding in order to ensure that drivers transporting students in the District possess proper qualifications.</li> <li>2. Ensure that the District's transportation coordinator reviews each driver's qualifications prior to that person transporting students.</li> <li>3. Ensure that files documenting bus drivers' qualifications are up-to-date and complete.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit of the District's and transportation contractors' bus driver files for the 2005-06 school year found that three bus drivers were transporting District students prior to obtaining the minimum required qualifications.</p>	<p><b>Current Status:</b></p> <p>Our current audit found that the District did not comply with our recommendations. Two of the three individuals' minimum qualification requirements were obtained; however, the District did not obtain a criminal record check for the third individual until our request for the information during the current audit. Additional testing of current drivers found one additional driver did not have the required criminal record check until our request of the information during our current audit. This is addressed in the current finding of this report (see page 6).</p>
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<p><u>IV. Finding 4: Board Members Failed to File Statements of Financial Interests</u></p> <ol style="list-style-type: none"> <li>1. Seek the advice of the District's solicitor in regard to the board's responsibility when an elected board member fails to file a Statement of Financial Interests.</li> <li>2. Develop procedures to ensure that all individuals required to file Statements of Financial Interests do so in compliance with the Public Employee and Official Ethics Act.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit of District board members' Statements of Financial Interests for the years ended December 31, 2004 and 2003 found that three board members failed to file their 2003 statements.</p>	<p><b>Current Status:</b></p> <p>Our current audit found the board did seek the advice of its solicitor, who advised the administration to continue to urge board members to comply with requirements to file Statements of Financial Interests by sending letters, e-mails, etc.</p> <p>Since 2004, the District has sent out letters along with the forms to be filed. When the statements are not returned in a timely manner, follow-up e-mails are sent to the individuals as a reminder.</p> <p>However, our current testing found one individual did not file his Statement of Financial Interests for the 2007 calendar year and another individual did not file his Statement of Financial Interests for the 2005 calendar year. Both individuals subsequently filed their statements as of September 2009.</p>
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		This information will be submitted to the State Ethics Commission for its review.
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<p><u>V. Observation ; Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications</u></p> <ol style="list-style-type: none"> <li>1. Develop a process to determine, on a case-by-case basis, whether prospective and current employees of the District or the District's transportation contractor have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children.</li> <li>2. Implement written policies and procedures to ensure that the District is notified when drivers are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit found that neither the District nor the transportation contractor had written policies or procedures in place to ensure that they were notified if current employees were charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children. We considered the lack of written policies and procedures to be an internal control weakness that could result in the continued employment of individuals who may pose a risk if allowed to continue to have direct contact with children.</p>	<p><b>Current Status:</b></p> <p>In its March 21, 2007 response to DE, the board stated that the District was in the process of updating Board policies; the update was to include policies addressing our concerns. However, our current audit found that CWASD did not comply with our recommendations.</p> <p>This is addressed in the observation in our current report (see page 8).</p>
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## **Distribution List**

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This report was initially distributed to the superintendent of the school district, the board members, our website address at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us), and the following:

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

The Honorable Thomas E. Gluck  
Acting Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

The Honorable Robert M. McCord  
State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

Senator Jeffrey Piccola  
Chair  
Senate Education Committee  
173 Main Capitol Building  
Harrisburg, PA 17120

Senator Andrew Dinniman  
Democratic Chair  
Senate Education Committee  
183 Main Capitol Building  
Harrisburg, PA 17120

Representative James Roebuck  
Chair  
House Education Committee  
208 Irvis Office Building  
Harrisburg, PA 17120

Representative Paul Clymer  
Republican Chair  
House Education Committee  
216 Ryan Office Building  
Harrisburg, PA 17120

Ms. Barbara Nelson  
Director, Bureau of Budget and  
Fiscal Management  
Department of Education  
4th Floor, 333 Market Street  
Harrisburg, PA 17126

Dr. David Wazeter  
Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

Dr. David Davare  
Director of Research Services  
Pennsylvania School Boards Association  
P.O. Box 2042  
Mechanicsburg, PA 17055

Mr. John J. Contino  
Executive Director  
State Ethics Commission  
309 Finance Building  
P.O. Box 11470  
Harrisburg, PA 17108



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