

LIMITED PROCEDURES ENGAGEMENT

Daniel Boone Area
School District
Berks County, Pennsylvania

November 2019



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
Facebook: Pennsylvania Auditor General
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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Dr. Brett A. Cooper, Superintendent
Daniel Boone Area School District
2144 Weavertown Road
Douglassville, Pennsylvania 19518

Mr. Jeffrey Scott, Board President
Daniel Boone Area School District
2144 Weavertown Road
Douglassville, Pennsylvania 19518

Dear Dr. Cooper and Mr. Scott:

We conducted a Limited Procedures Engagement (LPE) of the Daniel Boone Area School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2014 through June 30, 2018, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and the Fiscal Code, 72 P.S. §§ 402 and 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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

- Did the District have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - Transportation operations
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law?
- Did the District correctly calculate and report transportation data to the Pennsylvania Department of Education (PDE), and did the District receive the correct amount of transportation reimbursement? (24 P.S. §§ 13-1301, -1302, -1305, -1306; PA Code Title 22, Chap. 11)?

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements, except as detailed in the two findings in this report.

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, PDE, and other appropriate officials as deemed necessary.

The findings and our related recommendations have been discussed with the District's management, and their responses are included in the finding section of this letter. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal, administrative requirements, and best practices. We appreciate the District's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale
Auditor General

November 4, 2019

cc: **DANIEL BOONE AREA SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2018-19 School Year ^A	
County	Berks
Total Square Miles	39
Number of School Buildings	4 ^B
Total Teachers	243
Total Full or Part-Time Support Staff	88
Total Administrators	17
Total Enrollment for Most Recent School Year	3,306
Intermediate Unit Number	14
District Vo-Tech School	Berks Career and Technology Center

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

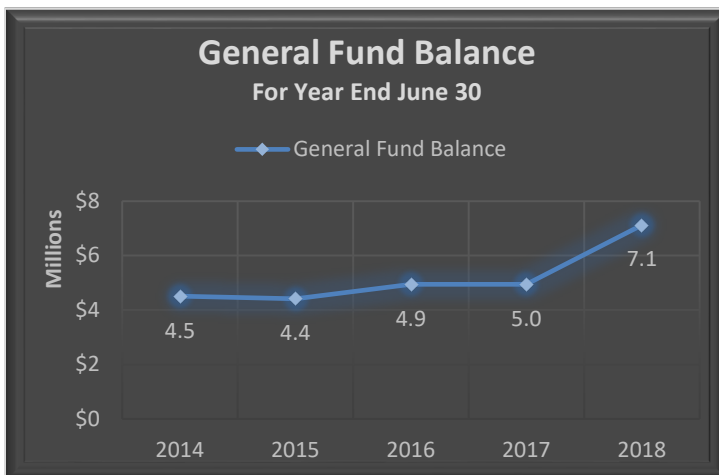
B - District closed Birdsboro Elementary after the 2017-18 school year.

Mission Statement^A

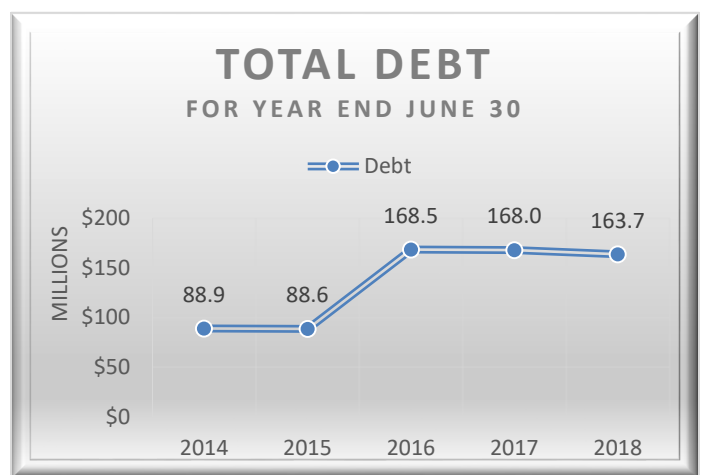
Learning Together, Advocating For All

Financial Information

The following pages contain financial information about the Daniel Boone 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**.

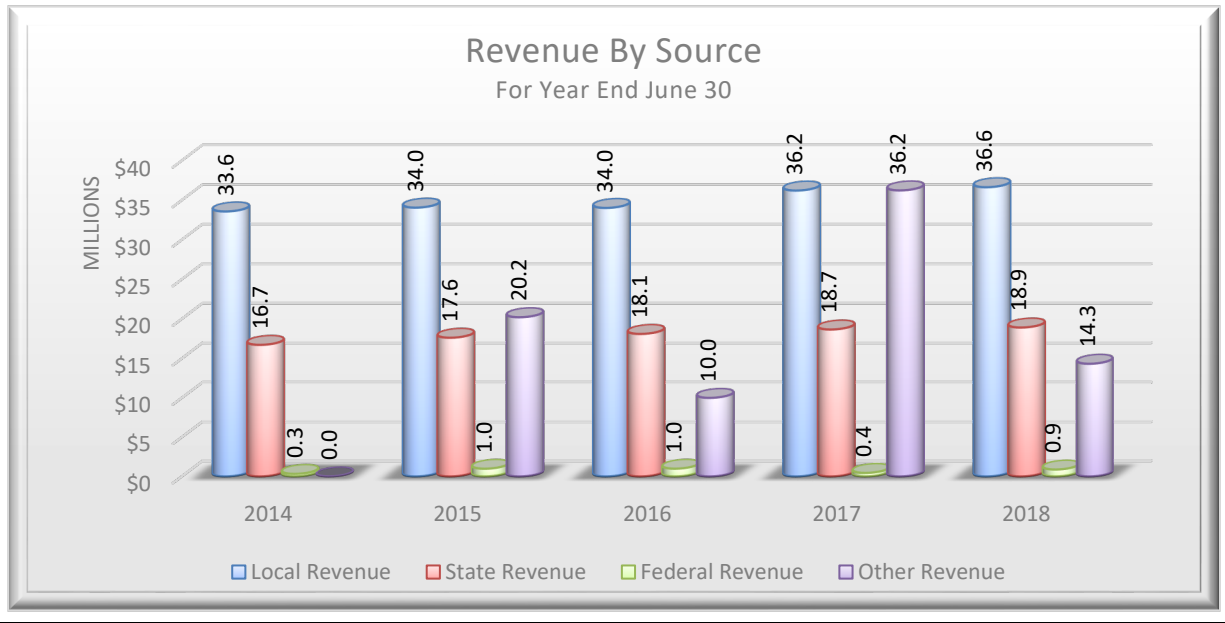
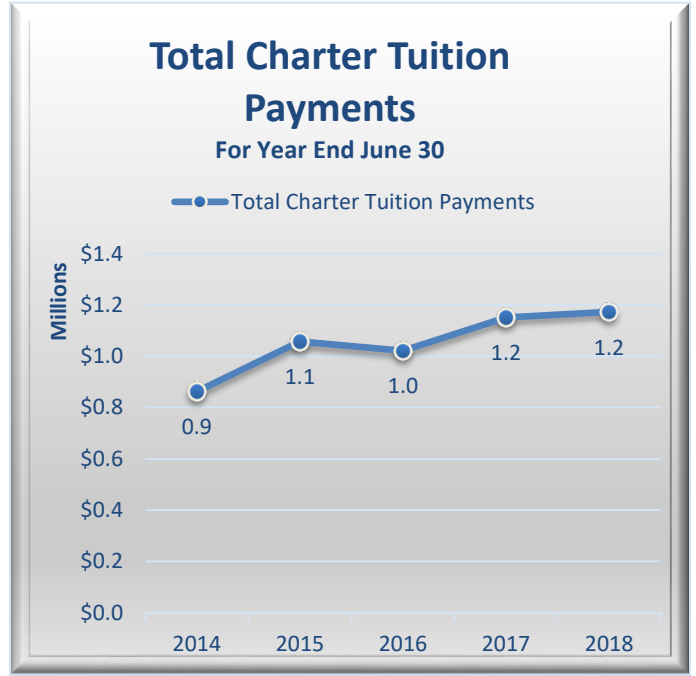
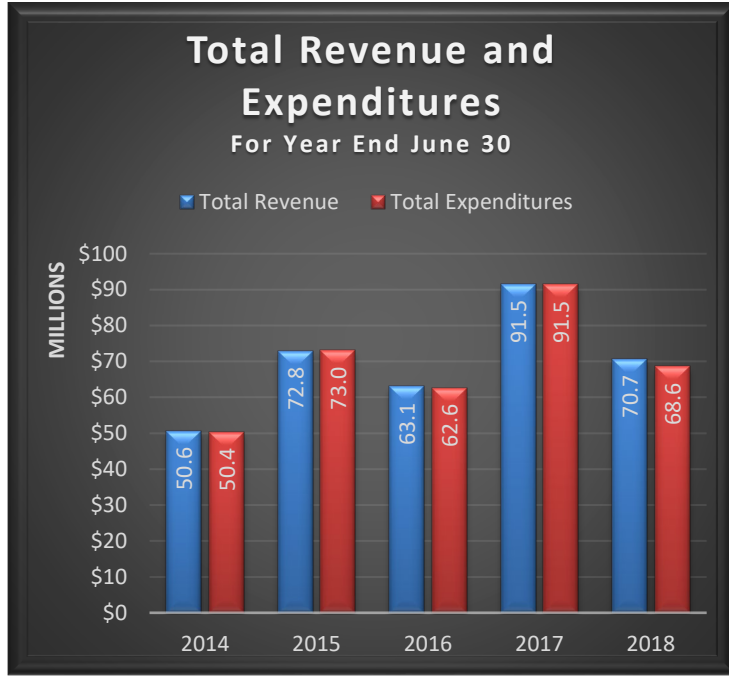


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

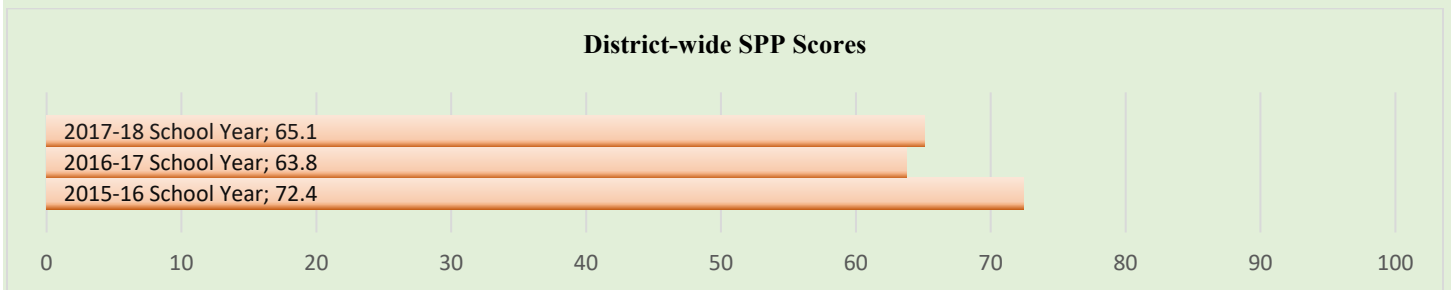


Academic Information

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.¹ The District's individual school building scores are presented in the Appendix. 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.²

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.³



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

² 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.

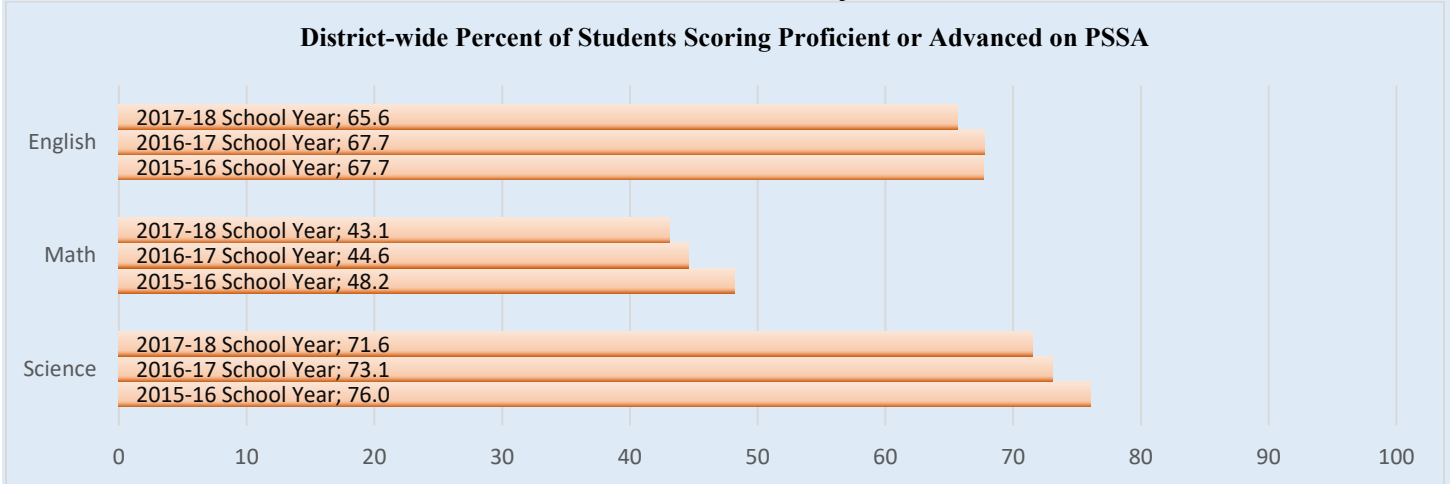
³ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE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

Academic Information Continued

What is the PSSA?

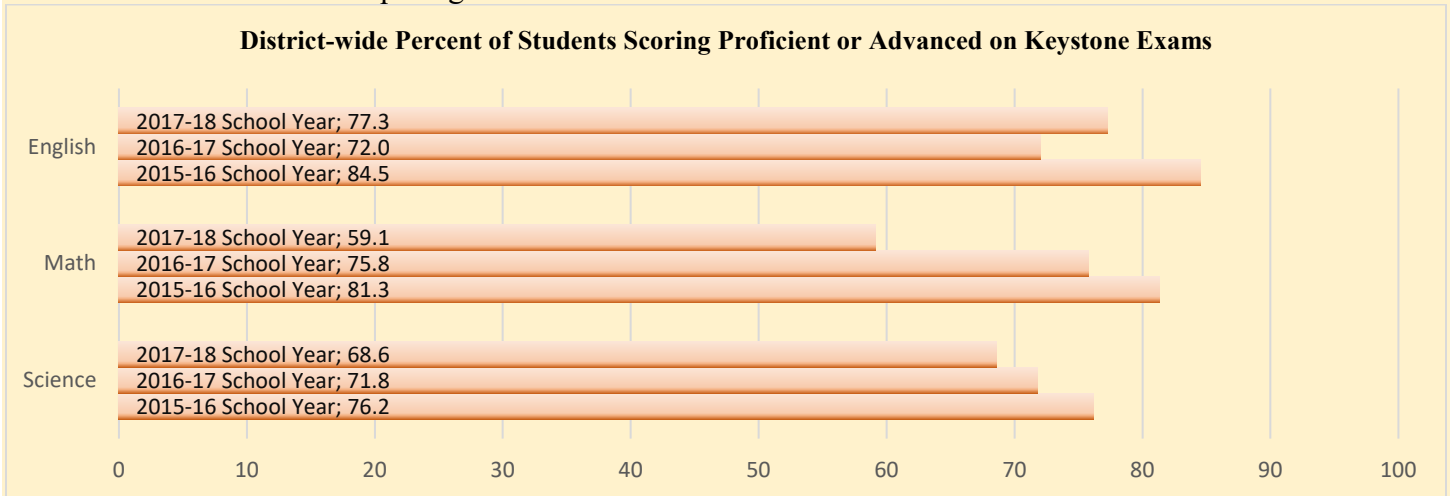
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, 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.⁴ 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.

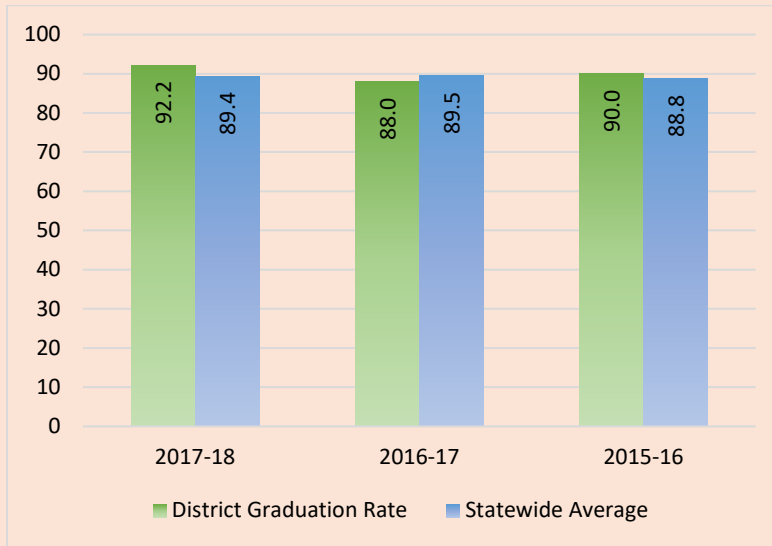


⁴ Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. See 24 P.S. § 1-121(b)(1).

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.⁵



⁵ 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>

Findings

Finding No. 1

The District Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in an Overpayment of \$15,015

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.

Nonpublic school pupils are children whose parents are paying tuition for them to attend a nonprofit or parochial school.

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC sets forth the requirements 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.

The local education agency should only request subsidies from students that are transported to schools that are nonpublic or private (parent paid tuition).

The Daniel Boone Area School District (District) was overpaid a total of \$15,015 in transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District inaccurately reporting the number of nonpublic school students transported by the District during the 2016-17 and 2017-18 school years.⁶

School districts receive two separate transportation reimbursement payments from PDE. One reimbursement is broadly based on the number of students transported, the number of days each vehicle was used for transporting students, and the number of miles that vehicles are in service, both with and without students (regular transportation reimbursement). The other reimbursement is based on the number of charter school and nonpublic school students transported (supplemental transportation reimbursement). The issues discussed in this finding pertain to the District's supplemental transportation reimbursement.

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.⁷ If a school district provides transportation services to students who reside in its district, the PSC requires that school district to provide transportation services to students attending a nonpublic school. The PSC also provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district.

⁶ See Finding No. 2 for more information concerning the 2014-15 and 2015-16 school years.

⁷ See Section 921.1-A(b) (relating to "Definitions") of the PSC, 24 P.S. § 9-922.1-A(b).

The following table summarizes the District’s nonpublic school student reporting errors by school year and the resulting overpayment:

Daniel Boone Area School District Nonpublic Reporting Errors		
School Year	Nonpublic School Students Over Reported	Overpayment⁸
2016-17	16	\$6,160
2017-18	23	\$8,855
Total	39	\$15,015

The District inaccurately reported students transported to a publicly funded private school for the 2016-17 and 2017-18 school years. The District believed that students transported to a publicly funded private school were eligible to be reported as nonpublic school students. However, because the private school receives Commonwealth funding these students are not eligible to be reported as nonpublic school students.

It is essential that the District accurately report transportation data to PDE. 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.⁹

We provided PDE with reports detailing the nonpublic school student reporting errors for the 2016-17 and 2017-18 school years. PDE requires these reports to verify the overpayment to the District.

Recommendations

The *Daniel Boone Area School District* should:

1. Ensure personnel in charge of calculating and reporting the number of nonpublic school students transported by the District are trained with regard to PDE’s reporting requirements.
2. Ensure that the sworn statement of student transportation data is not filed with the state Secretary of Education until the data has been properly double checked for accuracy by personnel trained on PDE’s reporting requirements.

⁸ Calculated by multiplying the “Nonpublic Students Over Reported” column by \$385.

⁹ 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 are, nonetheless, taken under oath. See <https://legaldictionary.net/sworn-statement/>.

The *Pennsylvania Department of Education* should:

3. Adjust the District's allocations to resolve the \$15,015 overpayment to the District.

Management Response

District management provided the following response:

“The district reported numbers for students in the wrong category, a classification error. This resulted in an overpayment by the state that will be refunded in the current fiscal year. All staff has been trained and going forward with the new software the students are classified correctly.”

Auditor Conclusion

We are pleased that the District responded promptly in providing additional training for all employees involved in transportation reporting specifically in classification on nonpublic school students. We will review the District's corrective action cited in its response, as well as, any other corrective action implemented by the District during the next audit of the District.

Finding No. 2

The District Failed to Retain Required Supporting Documentation For Multiple Components of Its Transportation Reimbursement

Criteria relevant to the finding:

Record Retention Requirement

Section 518 of the PSC requires that financial records of a district be retained by the district for a period of **not less than six years**. (Emphasis added.) See 24 P.S. § 5-518.

Student Transportation Subsidy

The PSC provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 (relating to Payments on account of pupil transportation) of the PSC specifies the transportation formula and criteria. See 24 P.S. § 25-2541.

Total Students Transported

Section 2541(a) of the PSC states, in part: "School districts shall be paid by the commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district's aid ratio.

In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes..." See 24 P.S. § 25-2541(a).

The District did not comply with the record retention provision of the PSC when it failed to retain adequate documentation to support student transportation reimbursements received from PDE. Specifically, the District failed to retain documentation to support the number of students transported who were not eligible for reimbursement during the 2014-15 through 2017-18 school years. Additionally, the District failed to retain documentation to support the number of nonpublic school students reported to PDE as transported during the 2014-15 and 2015-16 school years. See Finding No. 1 for the results of our review of nonpublic school students for the remaining years of the audit period.

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.

Without proper documentation, we were unable to determine the appropriateness of the regular transportation reimbursement received by the District for the 2014-15 through 2017-18 school years. Further, we were unable to determine the appropriateness of the supplemental transportation reimbursement received by the District for the 2014-15 and 2015-16 school years.

It is absolutely essential that records related to the District's transportation expenses and reimbursements be retained in accordance with the PSC's record retention provision (for a period of not less than six years) and be readily available for audit.¹⁰ As a state auditing agency, it is extremely concerning to us that the District did not have the necessary and legally required documents available for audit. Periodic auditing of such documents is extremely important for District accountability and verification of accurate reporting.

It is also important to note that the PSC requires that all school districts must 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 Daniel Boone Area School District completed this sworn statement for all four school years discussed in this

¹⁰ See 24 P.S. § 5-518.

Criteria relevant to the finding (continued):

Non-reimbursable Students

Non-reimbursable students are elementary students who reside within 1 ½ miles of their elementary school and secondary students who reside within 2 miles of their secondary school. Non reimbursable students do not include special education students or students who reside on routes determine by PennDOT to be hazardous. *See* 24 P.S. § 25-2541(c)(1)-(2).

Supplemental Transportation Subsidy for Nonpublic School Students

Section 2509.3 of the 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.

The Charter School Law, through its reference to PSC Section 2509.3, extends the \$385 per student payment to charter school students. *See* 24 P.S. § 17-1726A(a).

Sworn Statement and Annual Filing Requirements

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 PDE in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

finding. It is essential that the District accurately report transportation data to PDE and 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.¹¹

Regular Transportation Reimbursement (Non-reimbursable Students)

Non-reimbursable students are defined as elementary students residing less than 1.5 miles from school and secondary students residing less than 2 miles from school, excluding special education and vocational students, as well as students who live on a Pennsylvania Department of Transportation (PennDOT) defined hazardous route. Districts can choose to transport these students, but if transported, the District must report these students as non-reimbursable to PDE. Districts that transport non-reimbursable students receive reduced regular transportation reimbursement from PDE compared to if the students were reimbursable.

The table below illustrates the number of non-reimbursable students and students who were eligible for reimbursement due to residing on a hazardous walking route reported to PDE during the audit period.

Daniel Boone Area School District Non-reimbursable Students/Student Residing on a Hazardous Walking Route Reported to PDE		
School Year	Non-Reimbursable Students Reported to PDE	Reported Number of Students Residing on a Hazardous Walking Route
2014-15	100	299
2015-16	58	262
2016-17	14	206
2017-18	5	289
Total	177	1,056

The reported number of non-reimbursable students decreased sharply in each year of the audit period. Usually when the reported number of non-reimbursable students decreases the reported number of students eligible for reimbursement due to living on a hazardous walking route increases. This occurs as PennDOT determines walking routes near schools to be hazardous. However, in this instance the number of students

¹¹ 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 are, nonetheless, taken under oath. See <https://legaldictionary.net/sworn-statement/> (accessed September 4, 2019).

*Criteria relevant to the finding
(continued):*

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.) *See* 24 P.S. § 25-2543.

reported to PDE as residing on a hazardous walking route did not increase as expected.

Based on past accumulative experience, a sharp decrease in non-reimbursable students without a change in hazardous walking routes necessitate a review of the reported information; however, the District was unable to produce supporting documentation for the number of non-reimbursable students reported to PDE. Without this supporting documentation, we were unable to verify the accuracy of the District’s regular transportation reimbursement received. It is very concerning that the District lacked the transportation reporting infrastructure produce supporting documentation for the number of non-reimbursable students and students who are reimbursed due to living on a hazardous walking route reported to PDE since these classifications are based on each student’s distance from their respective school building and residing on a PennDOT determined hazardous route.

Supplemental Transportation Reimbursement

According to the 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.¹² 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. The District received \$299,145 in supplemental transportation reimbursement for the 2014-15 and 2015-16 school years and the errors discussed in Finding No. 1 of this report emphasize the necessity of reviewing the District’s supplemental transportation reimbursement.¹³ However, the District could not provide rosters or requests for transportation for the reported number of nonpublic school students. The District attributed the lack of supporting documentation to a change in transportation software during the audit period.

Conclusion

The District failed in its fiduciary duties to act in the best interest of taxpayers and did not comply with the PSC by not retaining this information. Without the documentation, we could not determine whether the amount of regular transportation reimbursement received was appropriate for the 2014-15 through 2017-18 school years. Additionally, we were unable to verify the accuracy of the \$299,145 received in supplemental transportation reimbursement for the 2014-15 and 2015-16

¹² See Section 921.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

¹³ The District reported to PDE that it transported 777 nonpublic school students and 0 charter school students during the 2014-15 and 2015-16 school years.

school years. Transportation expenses and the subsequent transportation reimbursements are significant factors that can impact the District's overall financial position. Therefore, it is in the best interest of the District to ensure that it regularly and consistently meets its fiduciary and statutory duties and complies with the PSC's record retention requirements. Again, as a state auditing agency, it is very concerning that the District did not comply with the PSC when it failed to maintain the required documentation for audit review and verification for the sake of District accountability.

Recommendations

The *Daniel Boone Area School District* should:

1. Immediately take the appropriate administrative measures to ensure that it retains all documentation supporting the transportation data reported to PDE, including all supporting documentation for non-reimbursable students and students who are reimbursable due to residing on a hazardous walking route, in accordance with the PSC's record retention requirement.
2. Establish a safe and adequate location to store all source documents and calculations supporting the transportation data submitted to PDE.
3. Ensure that record retention procedures are well documented and staff are trained on the procedures.

Management Response

District management provided the following response:

“The software changed and in order to obtain the data needed we would have had to pay an additional licensing fee and contractor fee to obtain the information. Administration knows the accuracy of the information based on the school where all of the information came from (Birdsboro Elem) was closed one grade level each year until it empty [*sic*], which caused the decline in reported non-reimbursable. The district has changed software and all back up data is being maintained properly going forward.”

Auditor Conclusion

We are encouraged that the District has started to properly maintain all important data for state transportation reporting going forward. Proper documentation supporting transportation data reported to PDE is vital in ensuring that the District is receiving the correct amount of subsidy.

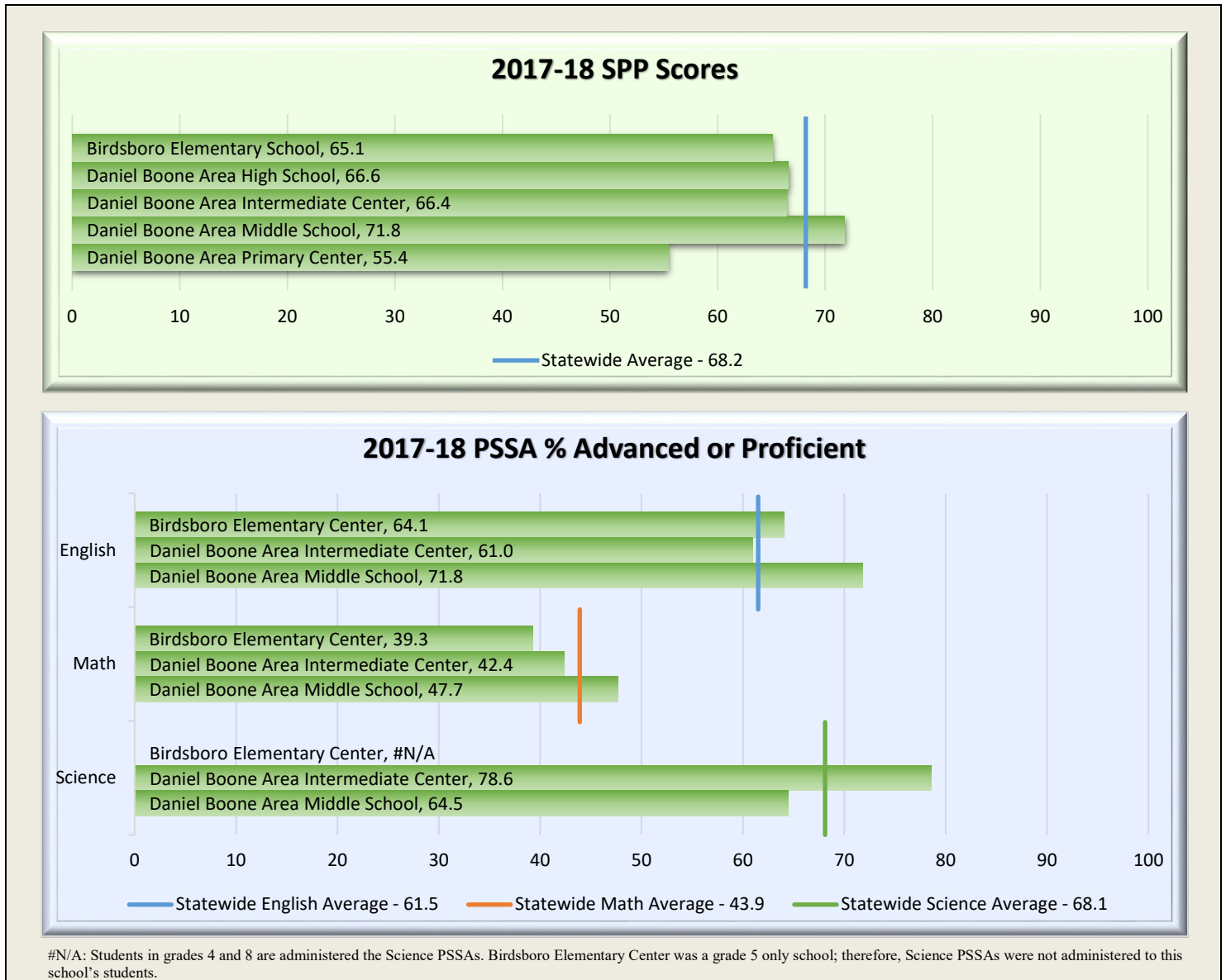
Status of Prior Audit Findings and Observations

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

Appendix: Academic Detail

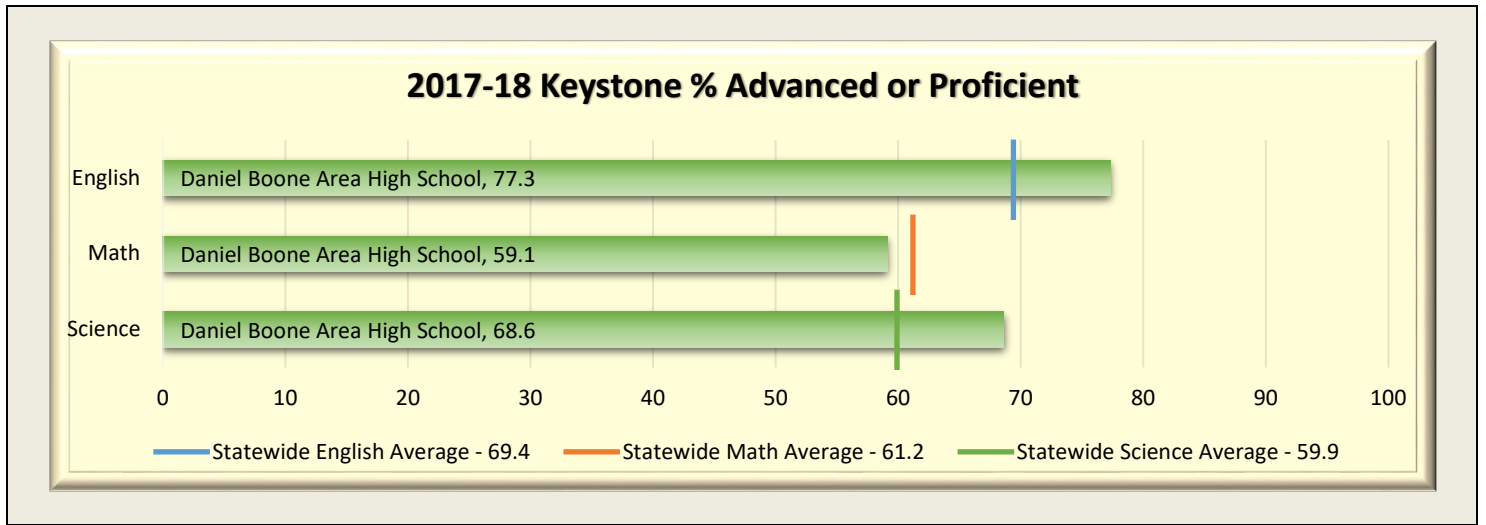
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.¹⁴

2017-18 Academic Data School Scores Compared to Statewide Averages



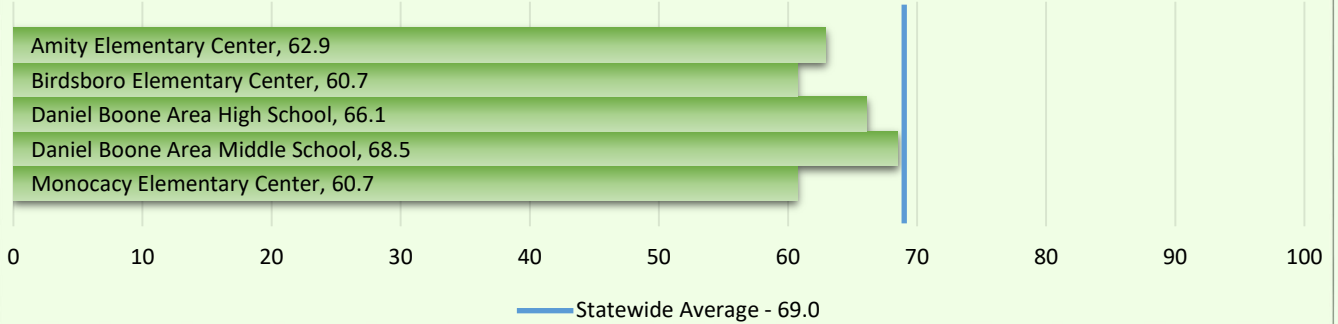
¹⁴ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

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

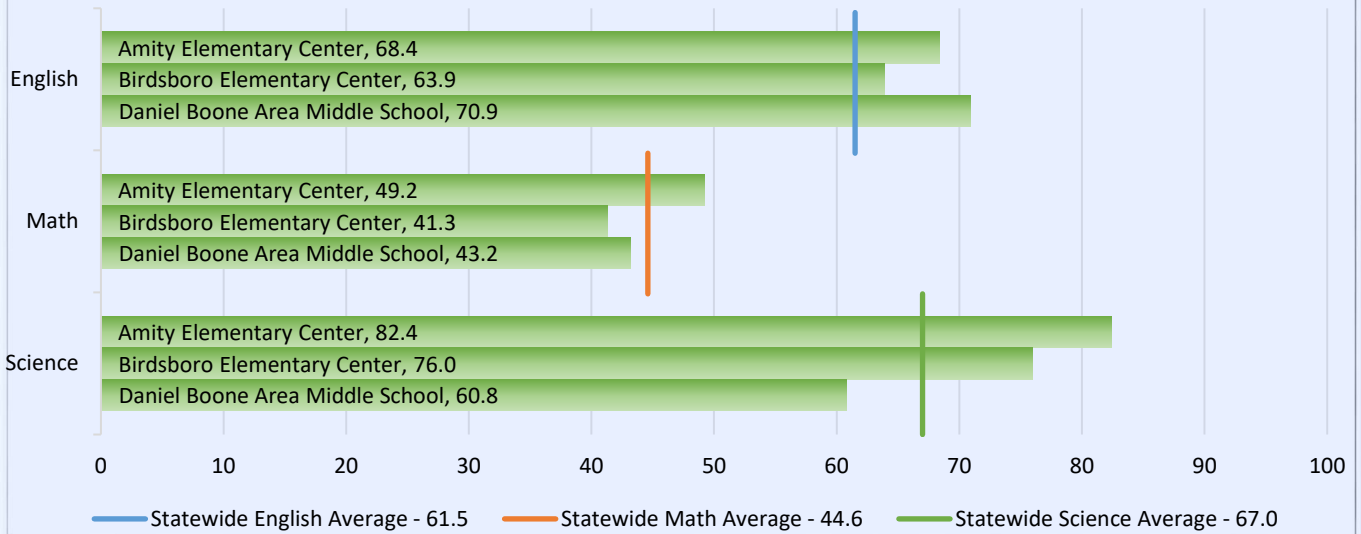


2016-17 Academic Data
School Scores Compared to Statewide Averages

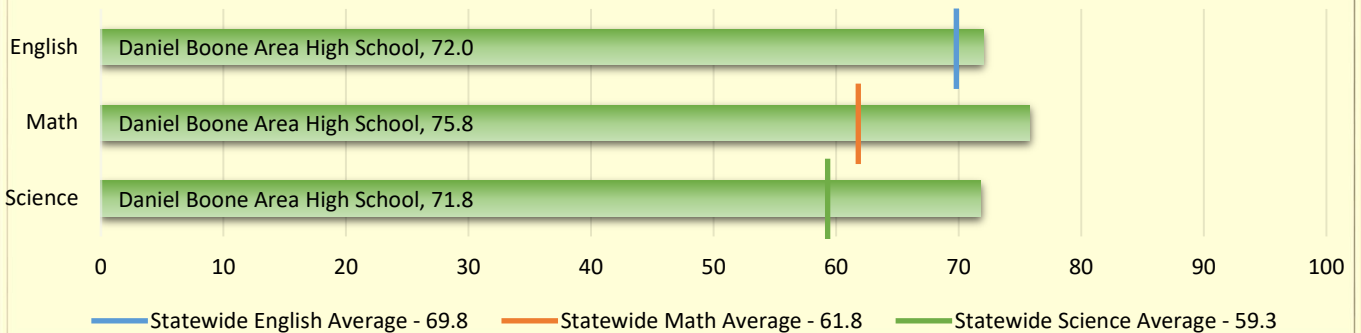
2016-17 SPP Scores



2016-17 PSSA % Advanced or Proficient

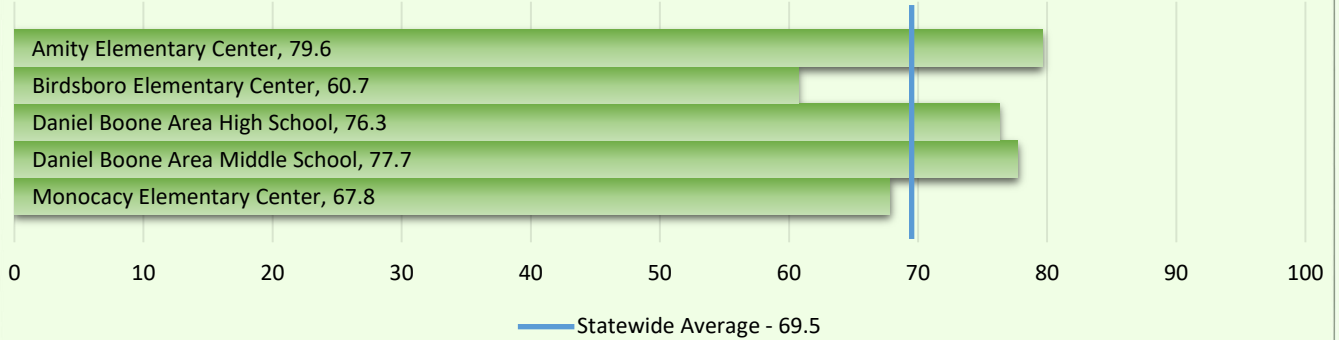


2016-17 Keystone % Advanced or Proficient

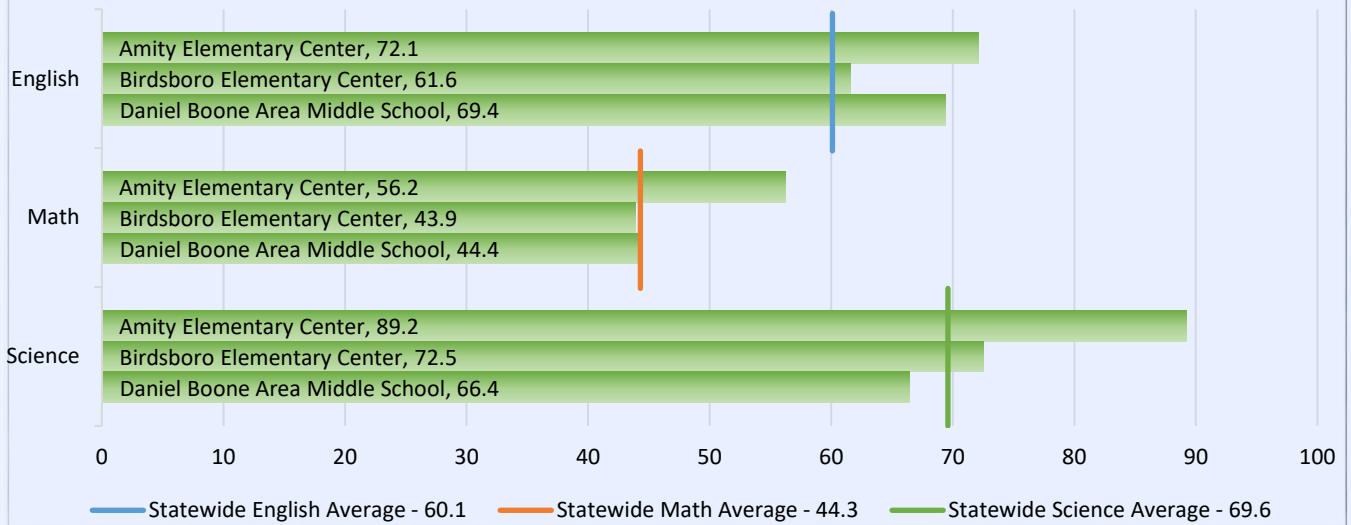


2015-16 Academic Data
School Scores Compared to Statewide Averages

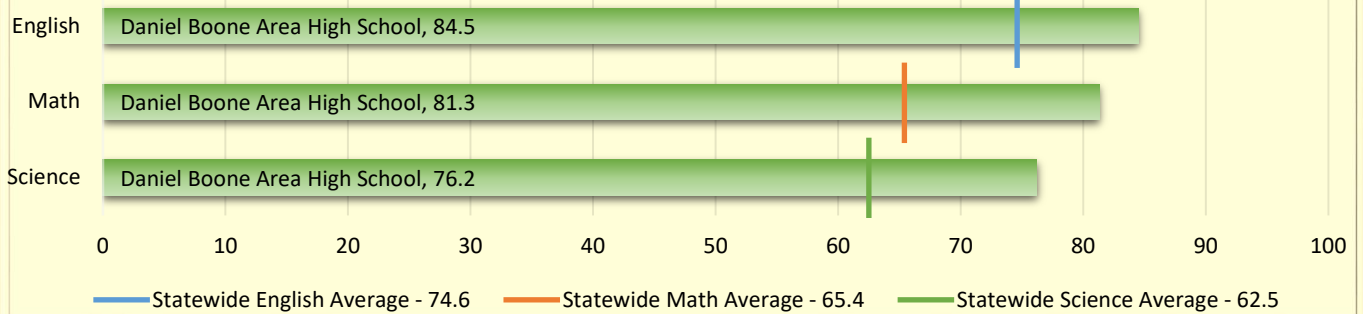
2015-16 SPP Scores



2015-16 PSSA % Advanced or Proficient



2015-16 Keystone % Advanced or Proficient



Distribution List

This letter 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
Room 129 - Finance Building
Harrisburg, PA 17120

Mrs. Danielle Mariano

Director
Bureau of Budget and Fiscal Management
Pennsylvania 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

Mr. Nathan Mains

Executive Director
Pennsylvania School Boards Association
400 Bent Creek Boulevard
Mechanicsburg, PA 17050

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