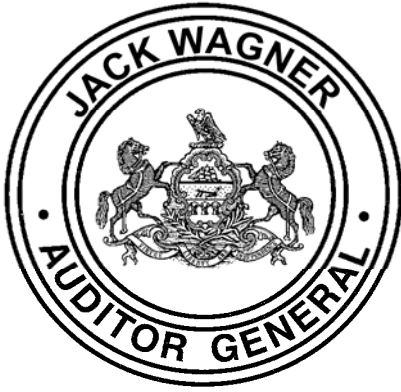


GECAC COMMUNITY CHARTER SCHOOL
ERIE COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

NOVEMBER 2008

GECAC COMMUNITY CHARTER SCHOOL
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The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Mr. Danny Jones, Board Chairman
GECAC Community Charter School
1446 East Lake Road
Erie, Pennsylvania 16507

Dear Governor Rendell and Mr. Jones:

We have conducted a performance audit of the GECAC Community Charter School 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 GECAC Community Charter School, we considered the school's internal controls pertinent to our audit objectives. Based on our consideration of these internal controls we determined audit procedures for the purpose of reporting on our audit objectives, but not to provide assurance on the effectiveness of the school's internal controls. However, any significant internal control deficiencies found during our audit were included in our report.

The results of our tests identified that in all significant respects, the GECAC Community Charter School was in compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit, except as noted in the following finding and observation further discussed in the Conclusion section of this report:

- Finding – Board Members Failed to File Statement of Financial Interests Forms

- Observation – Memorandum of Understanding Not Updated Timely

Independent Auditor's Report (Continued)

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

Sincerely,

/s/

JACK WAGNER
Auditor General

November 14, 2008

cc: Mr. Homer Smith, Board Vice Chairman
Ms. Chris Konzel, Board Treasurer
Ms. Gwendolyn White, Board Secretary
Mr. Steve Danch, Board of Trustees
Ms. Brenda McWilliams, Board of Trustees
Ms. Della Presley, Board of Trustees
Mr. Pasquale J. Bruno, Board of Trustees
Mr. Michael Butler, Board of Trustees
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Ms. Mary Timashenka, Board of Trustees
Mr. Tom Wedzik, Board of Trustees
Mr. Gregory Myers, Chief Administrative Officer

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
HISTORY OF CHARTER SCHOOLS IN PENNSYLVANIA

History of Charter Schools in Pennsylvania

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

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

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

¹24 P.S. § 17-1702-A.

²Id.

³24 P.S. § 17-1717-A (a).

⁴24 P.S. § 17-1717-A (c).

⁵24 P.S. § 17-1717-A (d).

⁶24 P.S. § 17-1717-A (f).

⁷24 P.S. § 17-1721-A (a).

⁸24 P.S. § 17-1720-A.

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

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
HISTORY OF CHARTER SCHOOLS IN PENNSYLVANIA

History of Charter Schools in Pennsylvania (Continued)

Act 88 of 2002 amended the Law to allow for the establishment of cyber charter schools, which conduct a significant portion of their curriculum and instruction through the Internet or other electronic means.¹⁰ Unlike charter schools, cyber charter schools must submit their application to the Department of Education (DE), which determines whether the application for charter should be granted or denied. However, if DE denies the application, the applicant can still appeal the decision to the State Charter School Appeal Board. In addition, DE is responsible for renewing and revoking the charters of cyber charter schools.¹¹ There are currently 125 charter schools operating in Pennsylvania, 11 of which are cyber charter schools.¹² According to DE, nearly 50,000 children are enrolled in these schools.¹³

¹⁰24 P.S. § 17-1703-A.

¹¹24 P.S. § 17-1745-A (a), (f).

¹²DE 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.

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

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
BACKGROUND

Background

The GECAC Community Charter School, located in Erie County, opened in August 1998. The GECAC Community Charter School was originally chartered for a period of three years by the City of Erie School District. The administrative offices are at 1446 East Lake Road, Erie, Pennsylvania.

According to the charter school's mission statement, the GECAC Community Charter School is a time intensive, developmentally appropriate school. It believes in hands-on, experiential learning. It feels that it is the responsibility of the school to instill the twin attributes of responsibility and discipline in their students so they may succeed in their future endeavors.

During the school year ended June 30, 2006, the GECAC Community Charter School provided educational services to 347 students from five sending school districts through the employment of 3 administrators, 35 teachers, and 22 full-time and part-time support personnel. The charter school also provided educational services to 355 students during the 2004-05 school year, and 328 students during the 2003-04 school year.

Expenditures for the school years¹⁴ 2005-06, 2004-05 and 2003-04 were \$3,599,945, \$3,330,295 and \$3,169,492, respectively. Revenues of \$3,941,378, \$3,553,674 and \$3,381,948 supporting these expenditures were derived from local, state and federal 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 fund¹⁵ payments, health services, Social Security and Medicare Taxes, and retirement obligations (see Appendix III - Schedule of State Revenue, page 19).

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

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

GECAC COMMUNITY CHARTER SCHOOL
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 Law¹⁶ and instructions from the Department of Education (DE) 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,¹⁷ based upon the school districts’ general fund budgeted expenditures and average daily membership (ADM) for the immediately preceding school year. (ADM refers to the number of days each student is enrolled at the charter school or school district over the course of the school year. This average is used to calculate various subsidies and reimbursements for school districts and charter schools.) This funding calculation is to be paid to the charter school by the sending school districts, based on the actual ADM of their students who attend the charter school.

¹⁶24 P.S. § 17-1725-A

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

GECAC COMMUNITY CHARTER SCHOOL
 PERFORMANCE AUDIT REPORT
 BACKGROUND

SUMMARY OF CHARTER SCHOOL REVENUE

[UNAUDITED]

<u>CHARTER SCHOOL REVENUES</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Local Revenue *	\$3,434,547	\$3,229,231	\$3,130,527
Federal Revenue	188,707	215,775	143,926
State Revenue	<u>318,124</u>	<u>108,668</u>	<u>107,495</u>
<u>TOTAL REVENUE</u>	<u><u>\$3,941,378</u></u>	<u><u>\$3,553,674</u></u>	<u><u>\$3,381,948</u></u>

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

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

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVE, SCOPE AND METHDOLOGY

OBJECTIVES AND SCOPE

The objectives of our audit were to determine if the GECAC Community Charter School 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 GECAC Community Charter School were:

- to determine overall compliance with the Public School Code of 1949¹⁸ (Code) and the Charter School Law (Law);¹⁹
- 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;²⁰
- to determine whether the charter school complied with Sections 1109 and 1209 of the Code,²¹ to which charter schools are made subject by Section 1724-A(b) of the Law,²² 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;²³
- to verify membership numbers reported to DE and determine whether ADM and tuition billings were accurate;

¹⁸24 P.S. § 1-101 *et seq.*

¹⁹24 P.S. § 17-1701-A *et seq.*

²⁰24 P.S. § 17-1724-A(a).

²¹24 P.S. §§11-1109 and 12-1209.

²²24 P.S. § 17-1724-A(b).

²³24 P.S. § 17-1715-A(9).

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVE, SCOPE AND METHDOLOGY

OBJECTIVE AND SCOPE (Continued)

- to determine whether the charter school complied with the compulsory attendance provisions in accordance with both Section 1327 of the Code²⁴ and Chapter 11 of the State Board of Education Regulations²⁵ (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;²⁶
- 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 Act²⁷ (Ethics Act) by filing their Statement of Financial Interests forms and to determine whether any violations of the Ethics Act occurred or any potential conflicts of interests exist;
- to determine whether the charter school is in compliance with Section 1724-A(c) of the Law²⁸ requiring that all employees of the charter school be enrolled in the Public School Employees' Retirement System at the time of filing the charter school application unless the board of trustees has a retirement plan that covers the employees or the employees are enrolled in another retirement program; and
- to determine whether the charter school is in compliance with Section 1728-A of the Law²⁹ requiring each charter school to assess whether it is meeting the goals of its charter and to submit a report of its assessment to DE no later than August 1 of each year.

²⁴24 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).)

²⁵22 Pa. Code, Chapter 11.

²⁶22 Pa. Code § 11.24.

²⁷65 Pa.C.S. § 1101 *et seq.*

²⁸24 P.S. § 17-1724-A(c).

²⁹ 24 P.S. § 17-1728-A.

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVE, SCOPE AND METHDOLOGY

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.

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

CONCLUSION

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

- the charter school demonstrated that at least 75 percent of the charter school's professional staff members, including administrators and teachers, were properly certified and, if applicable, teaching in their areas of certification in accordance with Section 1724-A(a) of the Law;³⁰
- the charter school 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;³¹
- the charter school complied with the compulsory attendance provisions in accordance with both Section 1327 of the Public School Code³² and Chapter 11 of the State Board of Education Regulations;³³
- the charter school is in compliance with Section 1724-A(c) of the Law³⁴ requiring that all employees be enrolled in the Public School Employees' Retirement System unless at the time of filing the charter school application the sponsoring school district or the board of trustees of the charter school has a retirement plan that covers the employees or the employees are currently enrolled in another retirement program; and
- the charter school submitted its annual reports assessing whether or not it met the goals of its charter to DE as required by Section 1728-A of the Law.³⁵

³⁰24 P.S. § 17-1724-A(a).

³¹24 P.S. § 17-1715-A(9).

³² 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).

³³22 Pa. Code, Chapter 11.

³⁴24 P.S. § 17-1724-A(c).

³⁵ 24 P.S. § 17-1728-A.

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

CONCLUSION (Continued)

However, we determined that the GECAC Community Charter School did not comply with other applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit, as noted in the finding listed below. Further, in the observation, we discuss the charter school's school violence memorandum of understanding. The finding, observation, and recommendations were reviewed with representatives of the GECAC Community Charter School, and their comments have been included in this report.

Finding – Board Members Failed to File Statement of Financial Interests Forms

Our audit of charter school records found that three board members failed to file Statements of Financial Interests for the year ended December 31, 2006. In addition, two members failed to file for 2005, one member failed to file for 2004 and four members failed to file for 2003.

Public office is a public trust sustained by assuring the people of the impartiality and honesty of public officials and public employees. Accordingly, the Public Official and Employee Ethics Act (Ethics Act), 65 Pa.C.S. § 1101 *et seq.*, requires all candidates for public office, public officials, and certain public employees to complete a Statement of Financial Interests for the preceding calendar year annually, no later than May 1st of each year they hold their positions and of the year after leaving such positions.

The Ethics Act specifically requires public officials and certain public employees to disclose matters on the Statement of Financial Interests forms that currently or potentially create conflicts of interest with their public duties. When a public official does not properly file a required disclosure, the public cannot examine the disclosure in order to determine whether conflicts of interest exist. This in turn erodes the public's trust. In addition, the board members' failure to file the Statement of Financial Interests constituted a violation of the Ethics Act.

Section 1104(d) of the Ethics Act, 65 Pa.C.S. § 1104(d), which pertains to the failure to file the required Statement of Financial Interests, provides in pertinent part, as follows:

No public official shall be allowed to take the oath of office or enter or continue upon his duties, nor shall he receive compensation from public funds, unless he has filed a statement of financial interests . . .³⁶

Section 1109(b), 65 Pa.C.S. § 1109(b) provides, in pertinent part that any person who is required to file a Statement of Financial Interests but fails to do so may be found guilty of a misdemeanor and may be fined not more than \$1,000 or imprisoned for not more than one year.

³⁶65 Pa.C.S. § 1104(d).

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

Finding (Continued)

Finally, Section 1109(f) of the Ethics Act provides, in pertinent part, that any person who is required to file a Statement of Financial Interests but fails to do so in a timely manner or who files a deficient Statement of Financial Interests may be subject to a civil penalty, at a rate of not more than \$25 for each day such statement remains delinquent or deficient, with a maximum penalty under this chapter of \$250.

Charter school personnel did advise the board members on the necessity of filling out the forms including, in several instances, sending copies of the form to be filled out to the member by registered mail.

A copy of this finding will be forwarded to the State Ethics Commission for additional review and investigation, as it deems necessary.

Recommendations

The board of trustees should:

- seek the advice of its solicitor in regard to the board's responsibility when a board of trustees member fails to file a Statement of Financial Interest; and
- develop procedures to ensure that all individuals required to file Statements of Financial Interests do so in compliance with the Ethics Act.

Response of Management

Management agreed with the finding with no further comment.

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

Observation – Memorandum of Understanding Not Updated Timely

Our review of the charter school’s record found that the school had on file a properly signed Memorandum of Understanding (MOU) between itself and a local law enforcement agency; however, the MOU has not been updated since April 18, 2002.

Section 1303-A(c) of the Public School Code provides:

All school entities shall develop a memorandum of understanding with local law enforcement that sets forth procedures to be followed when an incident involving an act of violence or possession of a weapon by any person occurs on school property. Law enforcement protocols shall be developed in cooperation with local law enforcement and the Pennsylvania State Police.³⁷

Additionally, the Basic Education Circular issued by the Department of Education entitled Safe Schools and Possession of Weapons, contains a sample MOU to be used by school entities. Section VI, General Provisions item (B) of this sample states:

This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties, but in any event must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter. (Emphasis added)

The failure to update MOUs with all local law enforcement agencies could result in a lack of cooperation, direction, and guidance between school employees and law enforcement agencies if an incident occurs on school property, at any school sponsored activity, or any public conveyance providing transportation to or from a school or school sponsored activity. This internal control weakness could have an impact on law enforcement notification and response, and ultimately the resolution of a problem situation.

Charter school personnel stated that they were not aware MOUs were required to be reviewed and re-executed within two years of the date of its original execution and every two years thereafter with local law enforcement agencies.

Recommendations

The board of trustees and charter school administrators, in consultation with the charter school’s solicitor, should review and update the current MOU between itself and its local law enforcement agencies.

³⁷24 P.S. § 13-1303-A(c).

GECAC COMMUNITY CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

Observation (Continued)

The board of trustees should adopt a policy requiring the administration to review and re-execute the MOU every two years.

Response of Management

The charter school agreed with the Observation and further stated:

An updated Memorandum of Understanding will be completed with a notation that this needs to be completed every two years thereafter.



GECAC COMMUNITY CHARTER SCHOOL
APPENDIX I

[UNAUDITED]

Schedule of Local Revenue

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

<u>LOCAL REVENUE</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Earnings on Investments	\$ 33,226	\$ 13,061	\$ 24,172
State Revenue Received from Other PA Schools	10,000	-	-
Federal Revenue Received from Other PA Schools	141,674	109,616	108,247
Contributions and Donations from Private Sources	851	1,889	28,303
Miscellaneous	7,130	1	50
Special Revenue Transfers	-	11,572	-
Payments from Sending Districts*			
Erie City School District	3,142,830	3,046,982	2,894,244
North East School District	6,652	6,904	6,283
Millcreek Twp. School District	51,865	30,473	56,150
Iroquois School District	19,580	8,733	11,169
Harbor Creek School District	20,739	-	1,909
	<u>20,739</u>	<u>-</u>	<u>1,909</u>
<u>TOTAL PAYMENTS</u>	<u>\$3,434,547</u>	<u>\$3,229,231</u>	<u>\$3,130,527</u>

*These dollar amounts represent actual payments made to the GECAC Community Charter School from sending school districts.

GECAC COMMUNITY CHARTER SCHOOL
APPENDIX II

[UNAUDITED]

Schedule of Federal Revenue

The charter school reported federal revenue of \$188,707, \$215,775 and \$143,926, 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>
<u>FEDERAL REVENUE</u>			
IDEA, Part B	\$124,200	\$120,744	\$ 84,720
NCLB, Title I	33,293	64,802	-
NCLB, Title II	27,510	26,341	55,456
NCLB, Title V	632	900	1,081
Drug Free Schools	<u>3,072</u>	<u>2,988</u>	<u>2,669</u>
<u>TOTAL FEDERAL REVENUE</u>	<u>\$188,707</u>	<u>\$215,775</u>	<u>\$143,926</u>

GECAC COMMUNITY CHARTER SCHOOL
APPENDIX III

[UNAUDITED]

Schedule of State Revenue

The charter school reported state revenue of \$318,124, \$108,668, and \$107,495, 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>
<u>STATE REVENUE</u>			
Health Services	\$ 6,268	\$ 5,952	\$ 6,344
Migratory Children	-	170	-
Rental and Sinking Fund Payments	198,526	-	-
Safe Schools	-	-	9,839
Social Security and Medicare Taxes	68,502	63,161	58,696
Retirement	<u>44,828</u>	<u>39,385</u>	<u>32,616</u>
<u>TOTAL STATE REVENUE</u>	<u>\$318,124</u>	<u>\$108,668</u>	<u>\$107,495</u>

GECAC COMMUNITY CHARTER SCHOOL
APPENDIX IV

Description of State Revenue (Source: Pennsylvania Accounting Manual)

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.

Migratory Children

Revenue received from the Commonwealth as subsidy for the attendance of migratory children in accordance with Sections 2502 and 2509.2 of the Public School Code.

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 district debt obligations for which the Department of Education has assigned a lease number.

Safe Schools

Revenue received from the Commonwealth as subsidy for Safe School programs.

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.

BUREAU OF SCHOOL AUDITS

AUDIT REPORT DISTRIBUTION LIST

This report was initially distributed to the chief executive officer of the charter school, the board of trustees, our website address at www.auditorgen.state.pa.us, and the following:

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

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

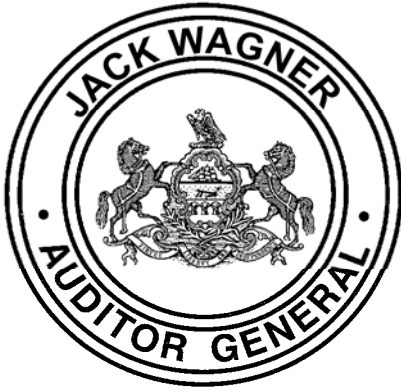
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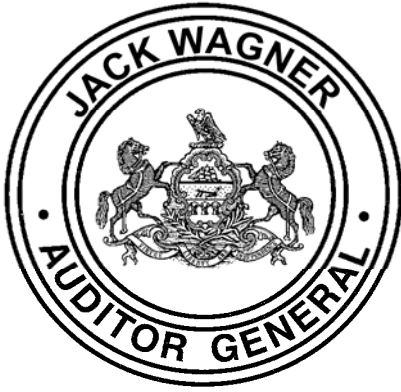
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Senator Gibson Armstrong
Chair, Senate Appropriations Committee
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Harrisburg, PA 17120

Honorable Florindo J. Fabrizio
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