

IROQUOIS SCHOOL DISTRICT  
ERIE COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT

SEPTEMBER 2010



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

Mr. Richard Ragen, Jr., Board President  
Iroquois School District  
800 Tyndall Avenue  
Erie, Pennsylvania 16511

Dear Governor Rendell and Mr. Ragen:

We conducted a performance audit of the Iroquois School District (ISD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period August 8, 2008 through March 26, 2010, 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 and June 30, 2007. 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 ISD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in two findings 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 findings, observation and recommendations have been discussed with ISD's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve ISD's operations and facilitate compliance with legal and administrative requirements

Sincerely,

/s/

**JACK WAGNER**  
Auditor General

September 20, 2010

cc: **IROQUOIS SCHOOL DISTRICT** Board Members

## **Table of Contents**

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	Page
Executive Summary .....	1
Audit Scope, Objectives, and Methodology .....	3
Findings and Observations .....	6
Finding No. 1 – Errors in Reporting Pupil Membership for Nonresident Children Placed in Private Homes Resulted in a Reimbursement Overpayment of \$15,670 .....	6
Finding No. 2 – Internal Control Weaknesses and Errors in Reporting Pupil Transportation Data .....	8
Observation – Unmonitored Vendor System Access and Logical Access Control Weaknesses .....	12
Status of Prior Audit Findings and Observations .....	15
Distribution List .....	17



## **Executive Summary**

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### **Audit Work**

The Pennsylvania Department of the Auditor General conducted a performance audit of the Iroquois School District (ISD). 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 ISD in response to our prior audit recommendations.

Our audit scope covered the period August 8, 2008 through March 26, 2010, 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 and 2006-07.

### **District Background**

The ISD encompasses approximately 2 square miles. According to 2000 federal census data, it serves a resident population of 7,665. According to District officials, in school year 2007-08 the ISD provided basic educational services to 1,384 pupils through the employment of 93 teachers, 57 full-time and part-time support personnel, and seven administrators. Lastly, the ISD received more than \$9.7 million in state funding in school year 2007-08.

### **Audit Conclusion and Results**

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

#### **Finding No. 1: Errors in Reporting Pupil Membership for Nonresident Children Placed in Private Homes Resulted in a Reimbursement Overpayment of \$15,670.**

Our audit found the ISD reported two resident students placed in a private home within the ISD as nonresident foster students. The errors resulted in a reimbursement overpayment of \$15,670 (see page 6).

#### **Finding No. 2: Internal Control Weaknesses and Errors in Reporting Pupil Transportation Data.**

Due to clerical errors, the ISD incorrectly reported transportation data to the Department of Education for the 2007-08 and 2006-07 school years, resulting in a net reimbursement overpayment of \$7,242. In addition, internal control weaknesses were noted (see page 8).

#### **Observation: Unmonitored Vendor System Access and Logical Access Control Weaknesses.**

We noted that the ISD should improve controls over remote access to its computers. In particular, controls should be strengthened over outside vendor access to the student accounting applications (see page 12).

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

With regard to the status of our prior audit recommendations to the ISD from an audit we conducted of the 2005-06 and 2004-05 school years, we found the ISD only partially implemented our recommendations pertaining to transportation (see page 15).

We found the ISD did not take appropriate corrective actions in implementing our recommendations pertaining to Social Security and Medicare wages and unrecovered tuition. However, the monetary effects resulting from continued errors found in our current audit were not significant, and therefore no additional findings were written in our current report in these areas (see page 16).



## 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 August 8, 2008 through March 26, 2010.

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

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 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

*What is the difference between a finding and an observation?*

Our performance audits may contain findings and/or observations related to our audit objectives. Findings describe noncompliance with a law, regulation, contract, grant requirement, or administrative procedure. Observations are reported when we believe corrective action should be taken to remedy a potential problem not rising to the level of noncompliance with specific criteria.

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 ISD'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:

- ✓ Were professional employees certified for the positions they held?
- ✓ In areas where the District receives state subsidy and reimbursements based on pupil membership (e.g. basic education, special education, and vocational education), did it follow applicable laws and procedures?

- ✓ In areas where the District receives state subsidy and reimbursements based on payroll (e.g. Social Security and retirement), did it follow applicable laws and procedures?
- ✓ 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**

*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.

*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.

ISD 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 areas of state subsidies/reimbursement, pupil membership, pupil transportation, and comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, bus driver qualifications, and professional employee certification.
- Items such as Board meeting minutes, nonresident pupil membership records, and reimbursement applications.
- Tuition receipts.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on December 3, 2009, we performed audit procedures targeting the previously reported matters.

## Findings and Observations

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### Finding No. 1

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*Criteria relevant to the finding:*

Section 1305 of the Public School Code provides the criteria for identifying a nonresident child placed in the home of a resident.

### **Errors in Reporting Pupil Membership for Nonresident Children Placed in Private Homes Resulted in a Reimbursement Overpayment of \$15,670**

Our audit of pupil membership reports submitted to the Department of Education (DE) for the 2007-08 school year found errors in the reporting of pupil membership days for children placed in private homes. The errors resulted in an overpayment of \$15,670, in Commonwealth-paid tuition for nonresident children placed in private homes.

The District reported two resident students placed in a private home within the Iroquois School District as nonresident foster students, resulting in an overstatement of 360 nonresident days. In addition, the auditor could not verify an additional 34 days of nonresident foster membership.

The errors were caused by District personnel's failure to review all source documentation accurately.

We have provided DE with reports detailing the errors for use in recalculating the District's tuition for children placed in private homes.

Errors in reporting nonresident children placed in private homes have been a topic of audit findings in two of the past three audit reports.

### Recommendations

The *Iroquois School District* should:

1. Carefully perform an internal audit prior to submission of pupil membership reports to DE to ensure all students are classified correctly.
2. Review reports for school years subsequent to our audit years for pupil classification accuracy, and revise them if necessary.

The *Department of Education* should:

3. Amend the District's membership reports and adjust the District's allocations to recover the overpayment of \$15,670.

**Management Response**

Management stated the following:

The child accounting reporter was unaware that the two foster students' parents also lived in the District. Natural parents' addresses will be requested and verified prior to reporting.

**Finding No. 2** →

**Internal Control Weaknesses and Errors in Reporting Pupil Transportation Data**

*Criteria relevant to the finding:*

Pupil transportation data is an integral part of the transportation subsidy formula and must be accurately reported to DE, since they are major factors in determining the District's transportation reimbursement.

Instructions for completing DE's End-of-Year Pupil Transportation reports state that the local education agency (LEA) must maintain records of miles with pupils (to the nearest tenth), miles without pupils (to the nearest tenth), the greatest number of pupils assigned to each vehicle, and the number of days transported. Additionally, the instructions state that the procedures, information and data used by the LEA should be retained for audit purposes.

Our audit of the District's pupil transportation data submitted to DE for the 2007-08 and 2006-07 school years found errors in the miles with and miles without pupils, the greatest number of pupils transported, the number of days transported, the number of nonpublic pupils transported, and the number of charter school pupils transported. Also, internal control weaknesses were noted.

The internal control weaknesses were as follows:

We found that the reported mileage data is determined by the contractor and it is not verified by District personnel.

In the 2007-08 and 2006-07 school years the District reported 208 and 284 hazardous pupils, respectively. The audit found that the hazardous routes certified by the Pennsylvania Department of Transportation (PennDOT) were last updated in August of 1980; since then the District has not investigated whether additional streets and roads should be classified as hazardous.

Hazardous pupils are any pupils living in an area where the highway, road or traffic conditions are such that walking constitutes a hazard to the safety of the child, as certified by the PennDOT.

In the 30 years since the PennDOT review, some of the Districts' routes, due to increased traffic flow, may now fall into the hazardous classification, which would allow the District to receive funding for pupils previously identified as nonreimbursable pupils.

Nonreimbursable pupils are elementary pupils living within one and one half miles of their school or secondary pupils living within two miles of their school who are transported by the District. These pupils are not included in the calculation of the District's transportation reimbursement.

In the 2007-08 and 2006-07 school years, the District reported 231 and 201 nonreimbursable pupils, respectively.

We also found that the District is not reporting the correct total number of pupils transported. District personnel prepare a list of students transported at the beginning of the school year and do not revise the listing to include any new entries that may enroll during the school year. This could also have further effect on the number of nonpublic, nonreimbursable and hazardous pupils to be reported.

Inaccuracies noted in the auditable pupil transportation data were as follows:

2007-08 School Year

- miles with pupils were incorrectly reported for three vehicles, resulting in a net .3 daily mile overstatement;
- miles without pupils were incorrectly reported for two vehicles, resulting in a net .4 daily mile understatement;
- the greatest number of pupils was incorrectly reported for two vehicles, resulting in a net understatement of .5 pupils;
- the number of days transported was incorrectly reported for 12 vehicles; and
- the number of nonpublic pupils was overstated by three pupils.

2006-07 School Year

- the number of nonpublic pupils was overstated by 23 pupils; and
- the number of charter school pupils was understated by three pupils.

The errors impacted both the District's regular and nonpublic/charter school transportation reimbursements. In school year 2007-08, the District received an underpayment of \$1,613 for regular transportation. The District received overpayments of \$1,155 and \$7,700 for nonpublic/charter school transportation in the 2007-08 and 2006-07 school years, respectively. Thus, the District's net overpayment was \$7,242.

The errors in miles with and without pupils, the greatest number of pupils, and the number of days transported were caused by clerical errors.

The errors in reporting nonpublic and charter school pupils were caused by the District's failure to update their list of students who entered throughout the school year. For both school years, the District reported students attending classes in a neighboring school district as charter school students when the school was no longer classified as a charter school. Also, for the 2006-07 school year, the District incorrectly reported special education students who attended a private residential rehabilitation institute as nonpublic school students.

## **Recommendations**

The *Iroquois School District* should:

1. Require District personnel to verify that the monthly mileage reports submitted by the contractor are accurate.
2. Update District routes with PennDOT to ensure that all hazardous routes are properly identified for reimbursement purposes.
3. Conduct an internal review of data to ensure miles with and without pupils, the greatest number of pupils transported, the number of days transported, and the number of nonpublic/charter school pupils are accurately reported to DE.
4. Review subsequent years' transportation reports and submit any necessary revisions to DE.

The *Department of Education* should:

5. Adjust the District's transportation reimbursement to recover the net overpayment of \$7,242.



**Management Response**

Management stated the following:

The errors were primarily clerical in nature and the majority of the data is correct and documented correctly. Steps will be taken to improve communication between the transportation department and the Business Office when changes to routes are made during the school year. The mileage for each route will be verified once a year by District personnel.

**Observation**

*What is logical access control?*

“Logical access” is the ability to access computers and data via remote outside connections.

“Logical access control” refers to internal control procedures used for identification, authorization, and authentication to access to the computer system.

**Unmonitored Vendor System Access and Logical Access Control Weaknesses**

The Iroquois School District uses software purchased from an outside vendor for its critical student accounting applications (membership and attendance). The software vendor has remote access into the District’s network servers.

Based on our current year procedures, we determined that a risk exists that unauthorized changes to the District’s data could occur and not be detected because the District was unable to provide supporting evidence that it is adequately monitoring all vendor activity in its system. However, since the District has adequate manual compensating controls in place to verify the integrity of the membership and attendance information in its database, that risk is mitigated.

Reliance on manual compensating controls becomes increasingly problematic if the District would ever experience personnel and/or procedure changes that could reduce the effectiveness of the manual controls. Unmonitored vendor system access and logical access control weaknesses could lead to unauthorized changes to the District’s membership information and result in the District not receiving the funds to which it was entitled from the state.

Best practices in information technology (IT) security include: limiting access to authorized users; ensuring individual accountability for actions; managing vendor services; monitoring the system to ensure integrity of key databases and applications; regulating changes to software; restricting physical access; implementing and maintaining minimum environmental controls; and planning for contingencies.

During our audit, we found the District had the following weaknesses over vendor access to the District’s system:

1. The vendor has unlimited remote access (24 hours a day/7days a week) into the District’s system.

2. The District does not maintain proper documentation to evidence that terminated employees were removed from the system in a timely manner.
3. The District does not require written authorization prior to the updating/upgrading of key applications.
4. The District does not have current IT policies and procedures for controlling the activities of vendors/consultants, nor does it require the vendor to sign the District's Acceptable Use Policy.
5. The District's Acceptable Use Policy does not include provisions for authentication (e.g., password security and syntax requirements) and privacy (monitoring of electronic mail, access to files).
6. The District does not have any current policies or procedures in place to analyze the impact of proposed program changes in relation to other business-critical functions.
7. The District has certain weaknesses in logical access controls. We noted that the District's system parameter settings do not require all users, including the vendor, to change their passwords every 30 days; to use passwords that are a minimum length of eight characters and include alpha, numeric and special characters; to maintain a password history (i.e., approximately ten passwords); and to lock out users after three unsuccessful attempts.

## **Recommendations**

The *Iroquois School District* should:

1. Allow remote access to the system only when the vendor needs access to make pre-approved changes/updates or requested assistance. This access should be removed when the vendor has completed work. This procedure would also enable the monitoring of vendor changes.
2. Maintain documentation to evidence that terminated employees are properly removed from the system in a timely manner.

3. Ensure that upgrades/updates to the District's system are made only after receipt of written authorization from appropriate District officials.
4. Establish separate IT policies and procedures for controlling the activities of vendors/consultants and have the vendor sign this policy, or require the vendor to sign the District's Acceptable Use Policy.
5. Ensure that the District's Acceptable Use Policy includes provisions for authentication (e.g., password security and syntax requirements) and privacy (monitoring of electronic mail, access to files).
6. Establish policies and procedures to analyze the impact of proposed program changes in relation to other business-critical functions.
7. Implement a security policy and system parameter settings to require all users, including the vendor, to change their passwords on a regular basis (i.e., every 30 days). Passwords should be a minimum length of eight characters and include alpha, numeric, and special characters. Also, the District should maintain a password history that will prevent the use of a repetitive password (i.e., last ten passwords), and lock out users after three unsuccessful attempts.

**Management Response**

Management waived the opportunity to respond at the time of our audit, stating "The administration will look into this further."

## Status of Prior Audit Findings and Observations

Our prior audit of the Iroquois School District (ISD) for the school years 2005-06 and 2004-05 resulted in three reported findings. The first finding pertained to pupil transportation, the second pertained to Social Security and Medicare wages, and the third pertained to tuition collection practices. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. As shown below, we found that the ISD only partially implemented recommendations related to transportation, and did not implement recommendations related to the Social Security and Medicare wages and tuition collection.

<i>School Years 2005-06 and 2004-05 Auditor General Performance Audit Report</i>		
<i>Prior Recommendations</i>	<i>Implementation Status</i>	
<p><u><i>I. Finding No. 1: Errors in Reporting Pupil Transportation Data Resulted in Overpayments Totaling \$5,939</i></u></p> <ol style="list-style-type: none"> <li>1. Require District personnel responsible for reporting transportation data to perform an internal review of all transportation data prior to submission to the Department of Education (DE).</li> <li>2. Compare the bus rosters provided by the contractors with the transportation request letters to ensure that only those nonpublic pupils who actually rode the bus are reported for the nonpublic transportation reimbursement.</li> <li>3. DE should adjust the District's allocations to correct the overpayments totaling \$5,939.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit for the 2005-06 and 2004-05 school years found errors in the greatest number of pupils transported and the number of nonpublic pupils, as reported for reimbursement.</p>	<p><b>Current Status:</b></p> <p>During our current audit we followed up on the reporting of the greatest number of pupils transported and the number of nonpublic pupils transported.</p> <p>For the 2007-08 school year, the District underreported the greatest number of pupils transported. The District did follow our recommendation to obtain from the nonpublic schools transportation request letters; however, the District still incorrectly reported the number of nonpublic pupils transported (see our current Finding No. 2). We concluded that the District did not take appropriate corrective action.</p> <p>As of our fieldwork completion date of March 26, 2010, DE had not made final adjustment to recover the overpayments. We again recommend they do so.</p>

<p><u>II. Finding No. 2: Errors in Reporting Social Security and Medicare Wages Resulted in Overpayments Totaling \$3,994</u></p> <ol style="list-style-type: none"> <li>1. Comply with DE instructions when reporting wages paid with federal funds.</li> <li>2. Review subsequent reports submitted for inclusion of federal wages and submit revised reports to DE, if necessary.</li> <li>3. DE should adjust the District's allocations to correct the reimbursement overpayments of \$3,994.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit for the 2005-06 and 2004-05 school years found that Social Security and Medicare wages were incorrectly reported to DE.</p> <p>The errors were caused by District personnel failing to report wages paid with Individuals with Disabilities Education Act federal funds in the proper columns as instructed.</p>	<p><b>Current Status:</b></p> <p>During our current audit, we followed up on the reporting of Social Security and Medicare wages and determined ISD did not take corrective action for the 2007-08 and 2006-07 school years. However, the current overpayments were not significant enough to warrant a finding.</p> <p>As of our fieldwork completion date of March 26, 2010, DE had not made final adjustment to recover the overpayments. We again recommend that they do so.</p>
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<p><u>III. Finding No. 3: Unrecovered Tuition Totaling \$3,441</u></p> <ol style="list-style-type: none"> <li>1. Require District personnel to bill the nonresident student's district of residence for educational services provided by the District at the mandated tuition rate under Sections 2561 and 2562 of the Public School Code (PSC).</li> <li>2. Become familiar with the PSC regarding nonresident student tuition.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit of the 2005-06 tuition billings for nonresident students found that District personnel failed to bill Harbor Creek School District \$2,050 and Millcreek Township School District \$1,391 in tuition.</p> <p>On April 20, 2004, the board approved the Regional Choice Initiative Agreement. This agreement allowed students of participating districts to enroll in classes at another District for the 2003-04 school year at a fixed rate of \$2,800 for a full year, full day program and \$1,400 for a half day, full time program. For the 2004-05 school year and each year thereafter, the rate was to increase at a rate equal to the Consumer Price Index.</p> <p>This agreement violated the provisions of the PSC mandating rates for district-paid tuition.</p>	<p><b>Current Status:</b></p> <p>During our current audit, we followed up on tuition billings and determined ISD did not take corrective action for the 2007-08 and 2006-07 school years. However, the amount of current uncollected tuition was not significant enough to warrant a finding.</p> <p>As of our fieldwork completion date of March 26, 2010, the District had not followed through with adjusting the tuition bills to recoup the tuition undercharges from the neighboring districts. We again recommend that they do so.</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  
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Harrisburg, PA 17120

The Honorable Thomas E. Gluck  
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Harrisburg, PA 17126

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

Senator Jeffrey Piccola  
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Senator Andrew Dinniman  
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