

PERFORMANCE AUDIT

Marple Newtown School District Delaware County, Pennsylvania

May 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Carol Cary, Superintendent
Marple Newtown School District
40 Media Line Road, Suite 204
Newtown Square, Pennsylvania 19073

Ms. Kathryn Chandless, Board President
Marple Newtown School District
40 Media Line Road, Suite 204
Newtown Square, Pennsylvania 19073

Dear Dr. Cary and Ms. Chandless:

We have conducted a performance audit of the Marple Newtown School District (District) for the period July 1, 2012, through June 30, 2016, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Data Integrity
- Transportation Operations
- Administrative Contract Buyout
- Bus Driver Requirements

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, Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings 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.

Our audit found that the District performed adequately in the areas in the bulleted list above, except as noted in the following finding:

- The District Lacked Key Identifying Information to Accurately Categorize and Report Student Resident Data to PDE

Dr. Carol Cary
Ms. Kathryn Chandless
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

May 24, 2018

cc: **MARPLE NEWTOWN SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2016-17 School Year ^A	
County	Delaware
Total Square Miles	20.6
Resident Population^B	35,644
Number of School Buildings	6
Total Teachers	301
Total Full or Part-Time Support Staff	350
Total Administrators	27
Total Enrollment for Most Recent School Year	3,335
Intermediate Unit Number	25
District Vo-Tech School	Delaware County Technical Schools

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

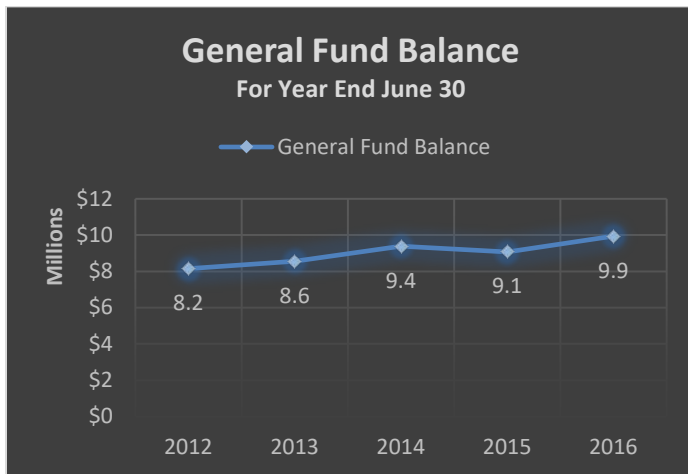
B - Source: United States Census
<http://www.census.gov/2010census>.

Mission Statement^A

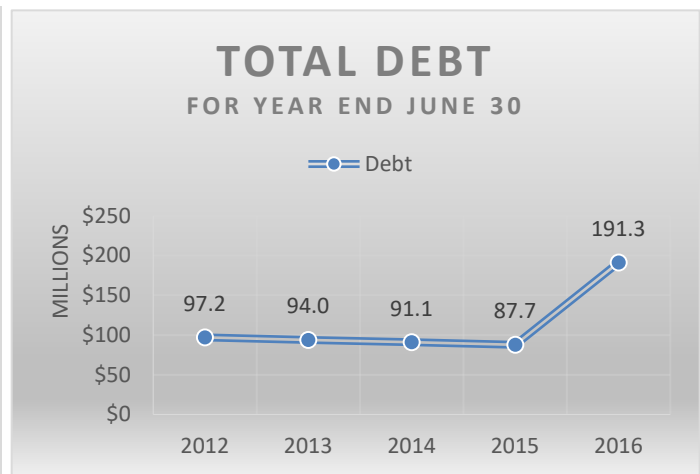
To provide rigorous educational opportunities for all students in a safe, healthy, and effective learning environment through a collaborative commitment involving students, staff, families and community.

Financial Information

The following pages contain financial information about the Marple Newtown 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**.

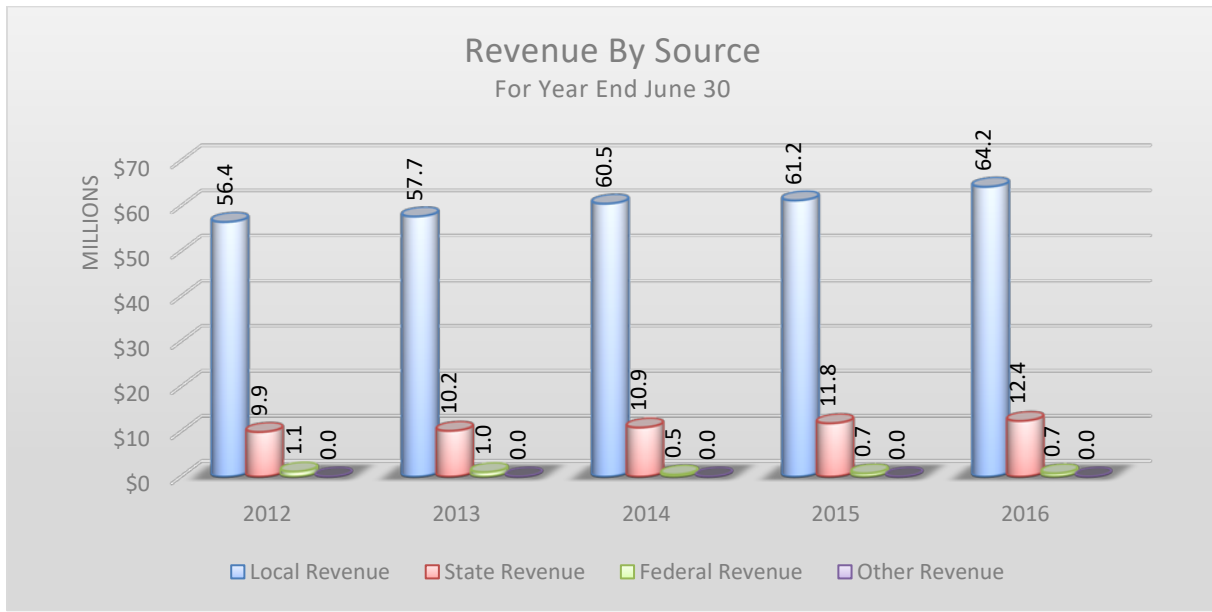
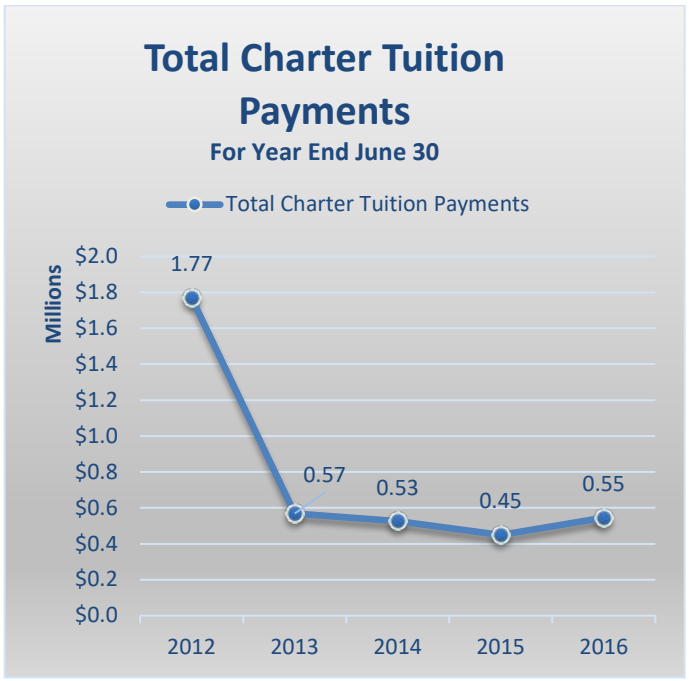
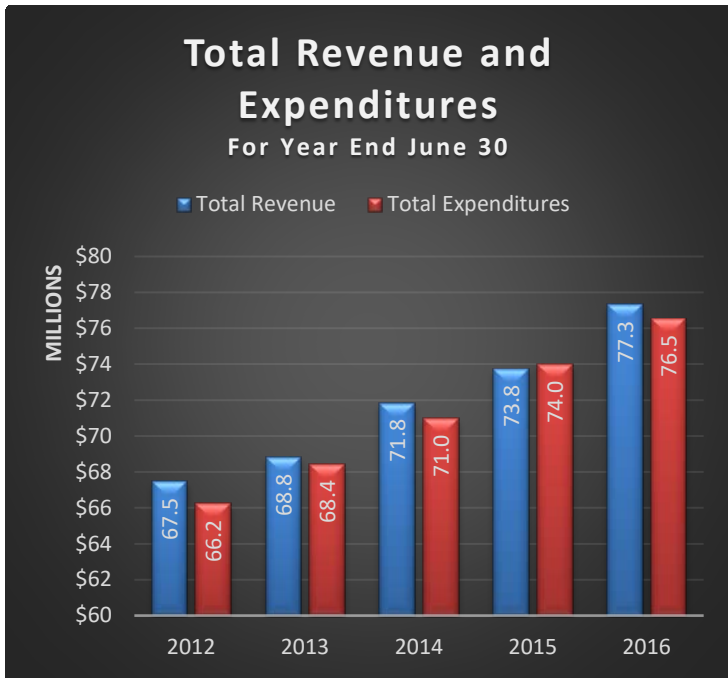


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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 School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA), Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2014-15 and 2015-16 school years.¹ These scores are provided in the District's 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 chart.² Finally, 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.³

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 using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e. PSSA and Keystone exams), 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.

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 schools were put on hold due to changes with PSSA testing.⁴ PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

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 and Math. 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.

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

⁴ According to PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of PSSA exams to align with state Common Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.⁵ 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 at least 2020. 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.

What is a 4-Year Cohort Graduation Rate?

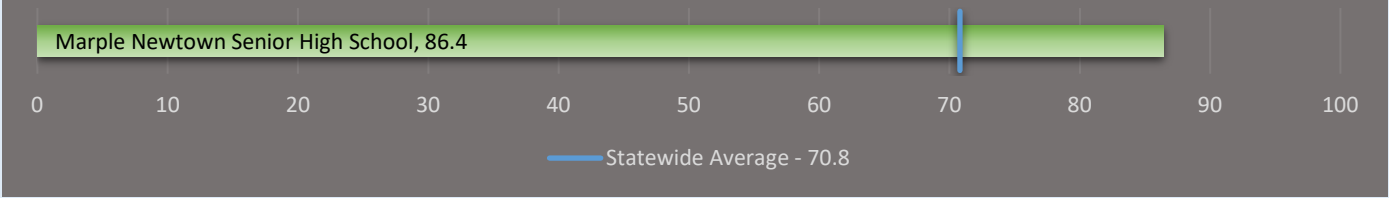
PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student 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.⁶

⁵ PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam. (Also, see footnote 4).

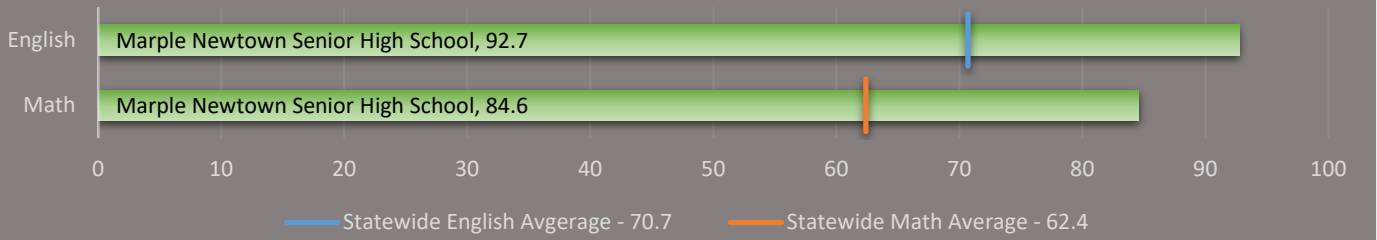
⁶ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

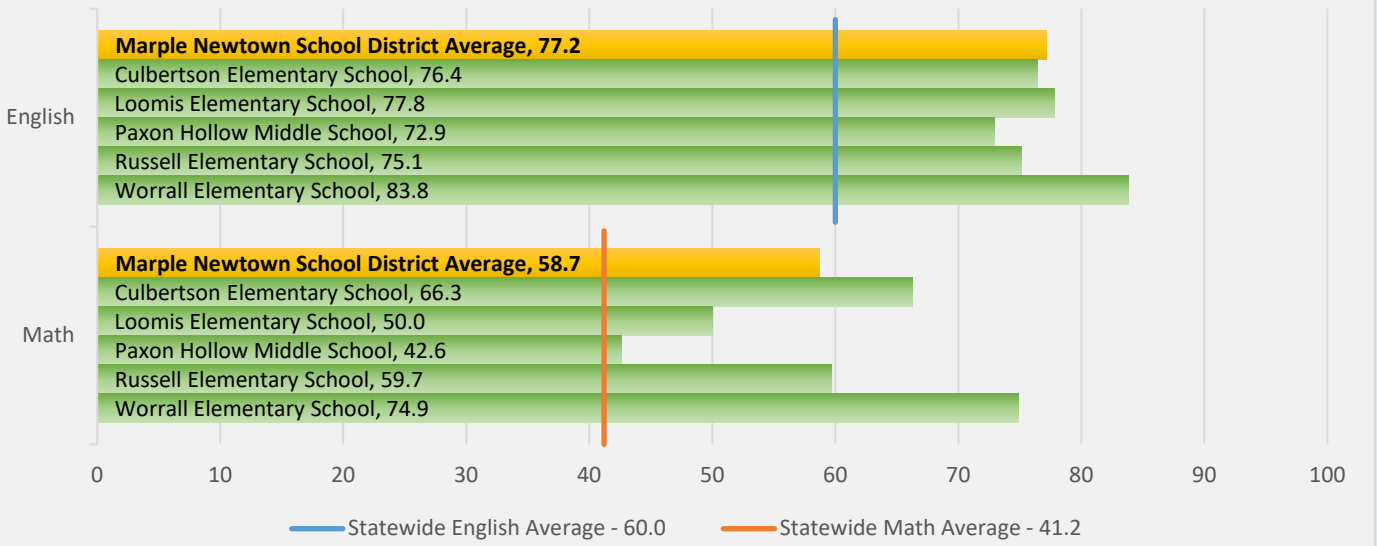
2014-15 SPP Scores



2014-15 Keystone % Advanced or Proficient

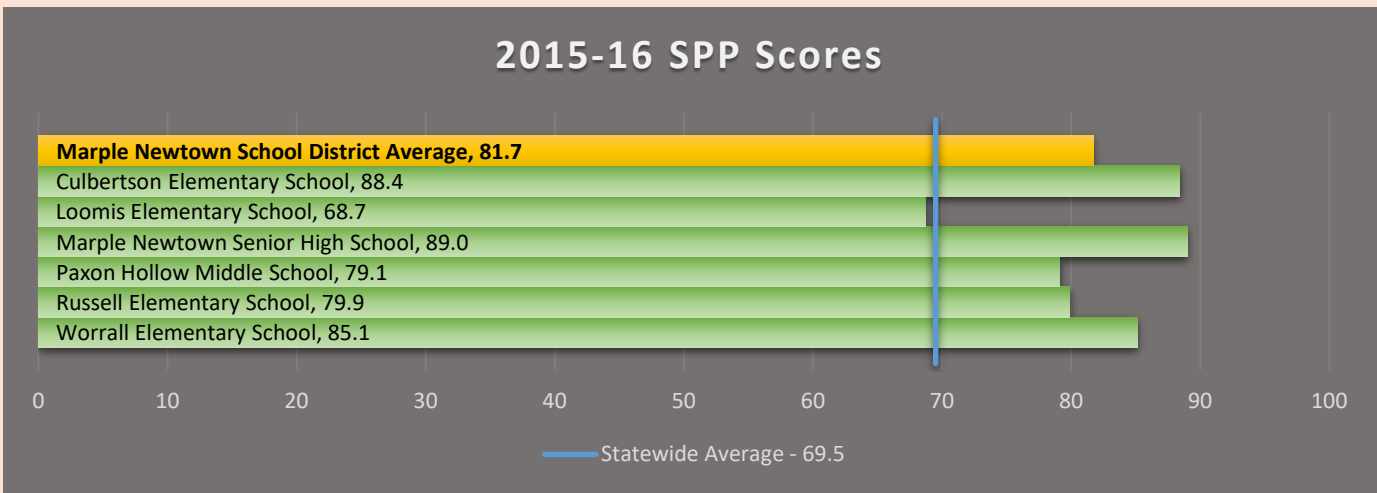


2014-15 PSSA % Advanced or Proficient

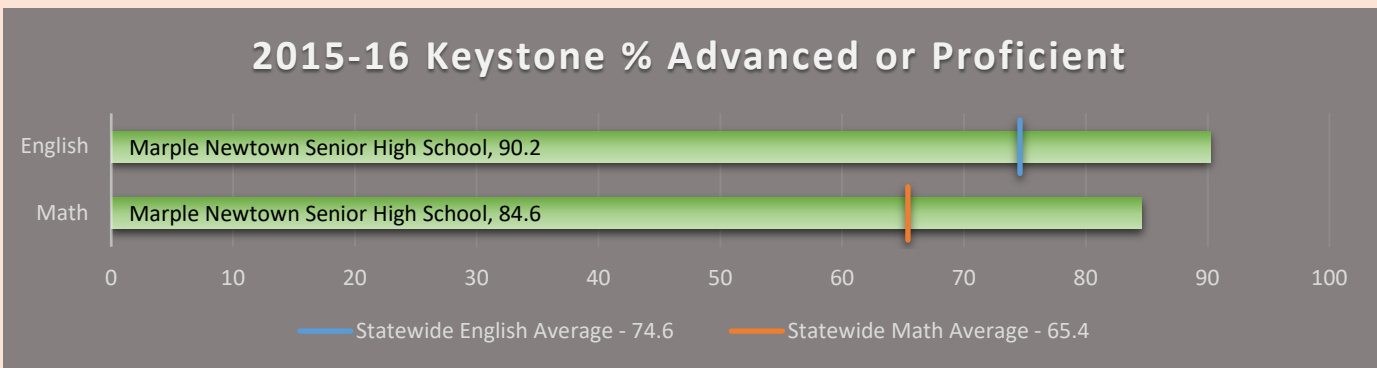


2015-16 Academic Data
School Scores Compared to Statewide Averages

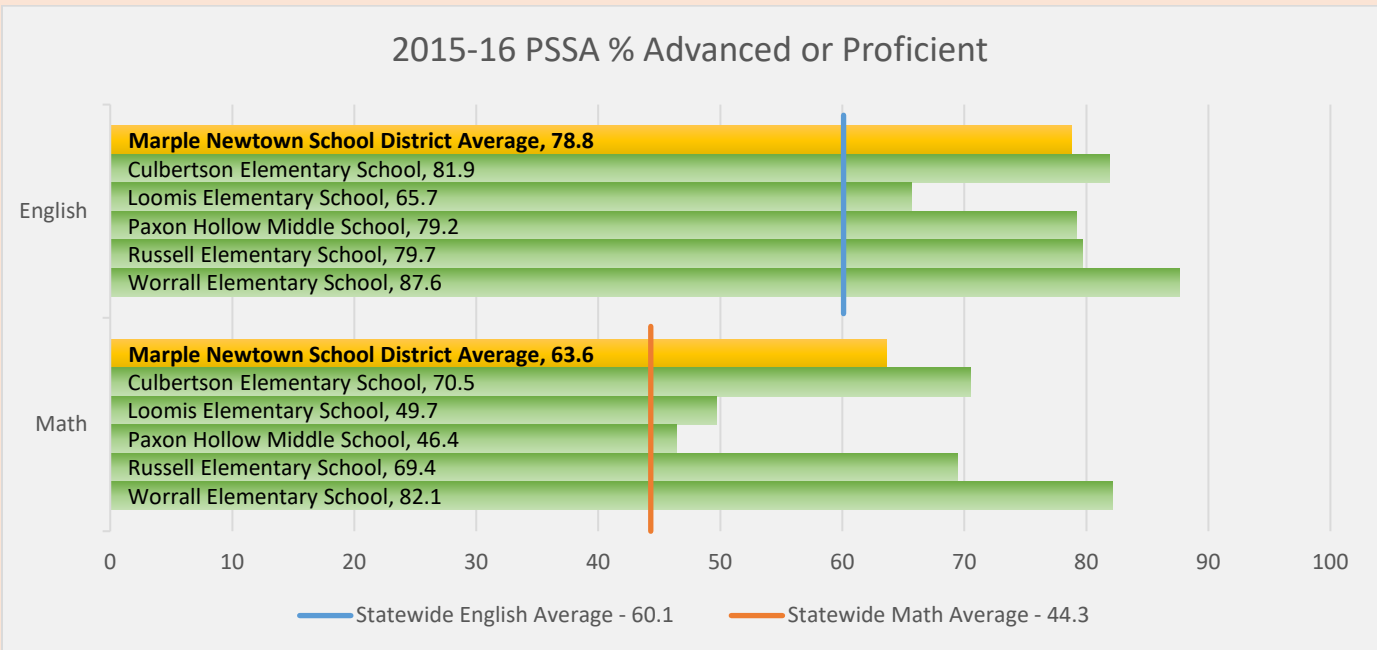
2015-16 SPP Scores



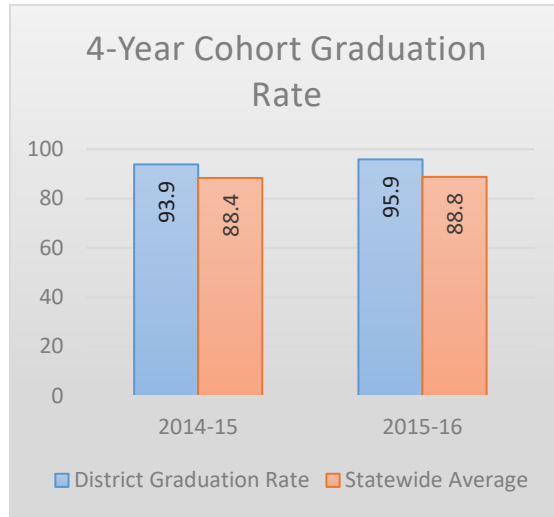
2015-16 Keystone % Advanced or Proficient



2015-16 PSSA % Advanced or Proficient



4-Year Cohort Graduation Rate



Finding

Finding

The District Lacked Key Identifying Information to Accurately Categorize and Report Student Resident Data to PDE

Criteria relevant to the finding:

Section 1305(a) of the Public School Code (PSC) provides for Commonwealth payment of tuition for nonresident children placed in private homes as follows:

“When a non-resident child is placed in the home of a resident of any school district by order of court or by arrangement with an association, agency or institution having the care of neglected and *dependent children*, such resident being compensated for keeping the child, any child of school age so placed shall be entitled to all free school privileges accorded to resident school children of the district, including the right to attend the public high school maintained in such district or in other districts in the same manner as though such child were in fact a resident school of the district.” [Emphases added.] *See* 24 P.S. § 13-1305(a).

Section 2503(c) of the PSC specifies the amount of Commonwealth-paid tuition on behalf of nonresident children placed in private homes by providing, in part.

“Each school district, regardless of classification, which accepts say nonresident child in its school under the provisions of section one thousand three hundred five . . . shall be paid by the Commonwealth an amount equal to the tuition charge per elementary pupil or the tuition charge per secondary pupil as the case may be . . .” *See* 24 P.S. § 25-2503(c).

We found that the Marple Newtown School District (District) failed to require placement agencies to fully complete placement letters for all foster students educated by the District during the 2012-13 through 2015-16 school years. Specifically, the agency placement letters did not identify if the foster students’ guardians were receiving compensation from the Commonwealth for care of the students. Without this key identifying information, we were unable to determine if the District correctly reported foster student residency information to the Pennsylvania Department of Education (PDE) during the 2012-13 through 2015-16 school years. Furthermore, without this information we were unable to determine if the District was reimbursed correctly for educating these students.

As discussed in our criteria box to the left, school districts who enroll and educate students who are not residents of the District but are placed in a private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution are subject to reimbursement from the Commonwealth as long as the resident is compensated for keeping the student. Due to this requirement, it is imperative that districts identify all foster students enrolled and whether their guardian is receiving compensation for the student in their home.

During the 2012-13 through 2015-16 school year, the District enrolled a total of seven foster students.⁷ The District received agency placement letters for all seven students, but the agency letters failed to identify whether the guardian residing in the District received compensation for the student. Instead of following up with the placement agency to determine if the guardian residing in the District received compensation, the District reported all seven students as District residents and did not receive any reimbursement from the Commonwealth for educating

⁷ One student each in the 2012-13 and 2013-14 school years, two students in the 2014-15 school year, and three students in the 2015-16 school year.

these students.⁸ In most instances, guardians to foster students from outside of the district do receive compensation. Therefore, while the District's reporting was permitted, we were unable to determine if the District was eligible for reimbursement from the Commonwealth.

Recommendations

The *Marple Newtown School District* should:

1. Ensure that all placement agency letters clearly identify whether the foster student's resident guardian is receiving compensation for keeping the student.
2. Prior to reporting foster student residency status to PDE conduct an internal review of residency status by someone other than the person responsible for reporting information to PDE. Also, ensure that this review consists of reconciling foster students to fully completed placement agency letters.

Management Response

District management provided the following response:

Foster students enrolled in the Marple Newtown School District have placement letters in their files at the time of registration. However, agency placement letters do not indicate whether the guardian(s) are being compensated for their services. In reviewing placement letters for all foster students for the period of school years 2012/2013 through 2016/2017 none of the placement letters referenced guardian compensation. The District is now cognizant that placement letters (or similar documentation) must reveal guardian compensation.

For purposes of review, the District in 2012 rolled out a new Student Information System (SIS). At that time one specific student, who had been previously identified as a foster child/student, was incorrectly identified as a "District Resident" within the new system. This error was not detected by district personnel. In school year 2014/15, there were two foster students registered in the district but their stays with the families and within district schools were very

⁸ If compensation could have been verified for all seven foster students educated for the four school years, the District would have received \$60,604 from the Commonwealth.

brief. These students were never reported nor claimed by the district. In school year 2015/16 there were three foster students registered in the school district. These students were reported to PDE. Finally, for school year 2016/17 following PIMS revisions foster students were reported to PDE.

As per a directive from the auditor, the district conducted follow-up telephone correspondence with respective agencies regarding information related to guardian compensation. The first agency, Best Nest, closed its operations thus no information could be obtained. The second agency, The Village, was contacted six times and information was provided to the district that guardians were compensated at a rate of \$42.04 per day for foster guardianship. A third agency, Family Care and Youth, was contacted several times with telephone messages left. There have been no return calls from this agency and this was communicated to the auditor.

Based upon the audit and the recommendations of the audit the school district shall institute the following actions:

1. The district will validate all agencies' letters to ascertain whether guardians are compensated for their foster care services.
2. The district will assign the district's Home and School Visitor to validate residency status prior to submission to PDE. The Home and School Visitor shall work with the Registrar and the PIMS coordinator to monitor foster care students/guardians within the district.

Auditor Conclusion

Any documentation received by the District to confirm guardians were compensated was obtained after the completion of the audit because District personnel were unable to provide such documentation during the audit. We are pleased that the District is implementing corrective action to specifically address our recommendations. We will review this and any other corrective action taken by the District during our next audit of the District.

We did advise the District to contact the individual placement agencies to obtain additional information. At the conclusion of our fieldwork, the District had not received any information from the placement agencies. Similarly to the District's assertion that it will implement our recommendations, we will review the information received from "The Village" and determine its impact on the issues identified in our finding during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Marple Newtown School District (District) released on August 1, 2013, resulted in one finding and one observation, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on August 1, 2013

Prior Finding:

The District Lacks Sufficient Internal Controls Over Its Student Record Data

Prior Finding Summary:

During our prior audit of the District, we found that the District's internal controls over data integrity needed to be improved. District personnel responsible for child accounting and the Pennsylvania Information Management System (PIMS) reporting did not reconcile between the PIMS final reports and their Student Information System (SIS) membership reports to ensure accuracy.

The District also failed to have policies or procedures in place to ensure that data submitted to PDE was retained for audit and ensure continuity over its PIMS data submission in the event of a sudden change in personnel or child accounting vendor. Consequently, the District could not reconcile its SIS vendor membership reports with its PIMS reports.

Prior Recommendations:

We recommended that the District should:

1. Retain end-of-year reports generated by the District's child accounting software used for reporting student data to PIMS and reconcile the data to PIMS reports.
2. Cross-train several of its personnel in the District's child accounting system.
3. Print out SIS membership reports and PIMS reports after the PIMS upload is completed. Perform reconciliations between the District's child accounting software data and the PIMS reports and retain all documentation for audit purposes.
4. Review calendar fact templates for accuracy to ensure that they reflect the correct days in session and days of enrollment.

5. Develop documented procedures (e.g., procedure manuals, policies, or other written instructions) to ensure continuity over PIMS data submission if District personnel were to leave the District suddenly or otherwise be unable to upload PIMS data to PDE.

Current Status:

Our current review found that in December 2013 the District started implementing all of the recommendations made in the prior audit report.

The District retains end-of-year reports generated by the District's child accounting software used to report student data to PIMS and reconciled data to PIMS reports. The District has cross-trained personnel in the District's child accounting system. Additionally, the District performs reconciliations between the District's child accounting software data and PIMS reports and retains documentation for auditing purposes. The District developed procedures, which ensures continuity over PIMS data submission if District personnel were to leave suddenly.

While the District did implement the recommendations made in the prior audit report, we found that the District did not have all required information to properly identify nonresident students. See the Finding on page 8 in this audit report.

Prior Observation:

Internal Control Weaknesses Over Bus Drivers' Qualification Records

Prior Observation Summary: During our prior audit of the District, we found that the District's bus driver qualifications for the 2008-09 through 2011-12 school years failed to maintain sufficient safeguards for its records. Deficiencies noted included misplaced records and altered documents.

Prior Recommendations:

We recommended that the District should:

1. Ensure that appropriate internal controls are in place, such as an index of employee records, to prevent important and required documentation from being lost or misplaced.
2. Verify employee files annually to ensure that records are accurate, up to date, and to prevent them from being altered.

Current Status:

During our current review, we found that the District implemented our prior audit recommendations. The District implemented adequate internal controls to prevent important and required documentation from being lost or misplaced. Additionally, the District verifies employee files annually to ensure that records are accurate, up to date, and to prevent files from being altered.

Appendix: Audit Scope, Objectives, and Methodology

School performance audits allow the Pennsylvania 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 Pennsylvania Department of Education (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,⁹ is not a substitute for the local annual financial 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. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings 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.

Scope

Overall, our audit covered the period July 1, 2012, through June 30, 2016. In addition, the scope of each individual audit objective is detailed on the next page.

The Marple Newtown School District's (District) management is responsible for establishing and maintaining effective internal controls¹⁰ to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

⁹ 72 P.S. §§ 402 and 403.

¹⁰ 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; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2012, through June 30, 2016. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's efficiency and effectiveness in the following areas:

- Data Integrity
- Transportation Operations
- Administrative Contract Buyout
- Bus Driver Requirements
- School Safety

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

- ✓ Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?¹¹
 - To address this objective, we reviewed all seven of the nonresident foster students educated by the District during the audit period of July 1, 2012, to June 30, 2016. We reviewed the District's child accounting records, the Pennsylvania Information Management System (PIMS) summary reports, District school calendars, PDE tuition rates, and the agency placement letters. We determined whether membership was accurately coded in PIMS and reported to PDE. Finally, we reviewed the amount of subsidies and reimbursement the District received based on its reported student membership data. Please see the finding in this report for the results of our review of this objective.
- ✓ Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?¹²
 - To address this objective, we interviewed District personnel concerning the District process for collecting and reporting transportation data to PDE. We then randomly selected 20 of the District's 75 vehicles used to transport District

¹¹ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹² Id.

students during the 2015-16 school year for detailed testing.¹³ We tested to ensure that the mileage, number of students transported, and number of days traveled for each of the 20 vehicles was accurately reported to PDE.

- We also randomly selected nonpublic students reported as transported by the District during the 2013-14, 2014-15, and 2015-16 school years.¹⁴ We reviewed documentation to ensure that nonpublic students were accurately reported and that the District was reimbursed correctly for transporting these students. 60 of the 1,788 nonpublic students were selected for the 2013-14 school year, 60 of the 1,833 nonpublic students were selected for the 2014-15 school year, and 60 of the 1,565 nonpublic students were selected for the 2015-16 school year as being transported by the District. Our review of this objective did not disclose any reportable issues.
- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buyout, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code¹⁵ and the Public School Employees' Retirement System guidelines?
 - To address this objective, we reviewed the contracts, board meeting minutes, and payroll and leave records for the two administrators who separated employment with the District from July 1, 2012, through June 30, 2016. Our review of this objective did not disclose any reportable issues.
- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?¹⁶ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - To address this objective, we randomly selected 10 of the 43 bus drivers employed by the District as of December 5, 2017.¹⁷ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring

¹³ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

¹⁴ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

¹⁵ 24 P.S. § 10-1073(e)(v).

¹⁶ 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code Chapter 8*.

¹⁷ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

of bus drivers and if those procedures ensure compliance with bus driver hiring requirements. Our review of his objective did not disclose any reportable issues.

- ✓ Did the District take actions to ensure it provided a safe school environment?¹⁸
 - To address this objective, we interviewed District personnel and reviewed a variety of documentation including, but not limited to the District’s Emergency Plan, safety drills, training documents, anti-bullying policies and risk and vulnerability assessments. Due to the sensitive nature of school safety, the results of our review of this objective are not described in our audit report. The results of our review of school safety are shared with District officials and, if deemed necessary other appropriate agencies.

¹⁸ 24 P.S. § 13-1301-A *et seq.*

Distribution List

This report 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

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400 Bent Creek Boulevard
Mechanicsburg, PA 17050

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.