

MONTESSORI REGIONAL CHARTER SCHOOL
ERIE COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

JANUARY 2010

MONTESSORI REGIONAL CHARTER SCHOOL
CONTENTS

	Page
Independent Auditor’s Report	1
History of Charter Schools in Pennsylvania	3
Background	5
Summary of Charter School Revenue and Other Financial Sources	7
Objectives, Scope and Methodology	8
Conclusion	11
Observation – Memorandum of Understanding Not Updated Timely	12
Supplementary Information: Schedule and Description of State Revenue Received	14
Appendix I - Schedule of Local Revenue	14
Appendix II - Schedule of Federal Revenue	15
Appendix III - Schedule of State Revenue	16
Appendix IV - Description of State Revenue	17
Audit Report Distribution List	19



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

Ms. Margo Wolfe, Board President
Montessori Regional Charter School
2910 Sterrettania Road
Erie, Pennsylvania 16506

Dear Governor Rendell and Ms. Wolfe:

We have conducted a performance audit of the Montessori Regional Charter School (MRCS) for the years ended June 30, 2008, 2007 and 2006, and in certain areas extending beyond June 30, 2008. 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 MRCS, 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 assurances on the effectiveness of the school's internal controls. However, any significant internal control deficiencies found during our audit were included in our report.

Independent Auditor's Report (Continued)

The results of our tests indicated that, in all significant respects, the MRCS complied with applicable state laws, regulations, contracts, grant regulations, and administrative procedures falling within the scope of our audit. However, we did identify certain other weaknesses, as noted in the following observation and further discussed in the Conclusion section of this report:

Observation - Memorandum of Understanding Not Updated Timely

We believe our recommendations, if implemented by the school, will improve the internal control weaknesses identified.

Sincerely,

/s/

JACK WAGNER
Auditor General

January 25, 2010

cc: **MONTESORI REGIONAL CHARTER SCHOOL** Board of Trustees Members

MONTESSORI REGIONAL 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 Board⁶, 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

¹ 24 P.S. § 17-1702-A.

² Id.

³ 24 P.S. § 17-1717-A (a).

⁴ 24 P.S. § 17-1717-A (c).

⁵ 24 P.S. § 17-1717-A (d).

⁶ 24 P.S. § 17-1717-A (f).

⁷ 24 P.S. § 17-1721-A (a).

⁸ 24 P.S. § 17-1720-A.

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

MONTESSORI REGIONAL 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

¹⁰ 24 P.S. § 17-1703-A.

¹¹ 24 P.S. § 17-1745-A (a), (f).

¹² Information obtained from the Department of Education as of October 12, 2007.

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

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
BACKGROUND

Background

The Montessori Regional Charter School, located in Erie County, opened in September 2004. The Montessori Regional Charter School was originally chartered for a period of five years by the Erie City and Millcreek Township School District. The administrative offices are at 2910 Sterrettania Road, Erie, Pennsylvania.

According to the charter school's mission statement, the Montessori Regional Charter School provides a superior Montessori program of study that will develop lifelong learners. The children will be prepared academically, emotionally, and socially by creating a love of learning through meaningful and fulfilling educational experiences.

During the school year ended June 30, 2008, the school provided educational services to 172 students from 10 sending school districts through the employment of 4 administrators, 10 teachers, and 17 full-time and part-time support personnel.

Expenditures for the school years 2007-08, 2006-07 and 2005-06 were \$1,647,640, \$1,462,606 and \$2,027,429, respectively. Revenues of \$1,730,897, \$1,654,639 and \$1,636,325 respectively, supporting these expenditures were derived from local, state, federal, and other sources (see Summary of Charter School Revenue, page 7). State revenue was received in the form of reimbursements for Social Security and retirement obligations along with several grants (see Appendix II - Schedule of State Revenue, page 16).

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 17-1725-A of the Public School Code and instructions from the Department of Education 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, based upon the school districts' general fund budgeted expenditures and estimated average daily membership (ADM) for the immediately preceding school year. This funding calculation per ADM 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.

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
BACKGROUND

Background (Continued)

The cyber charter school derives the majority of its operating revenue from the school districts whose students attend the cyber charter school. These sending school districts are required by Section 1725-A of the Charter School Law¹⁴ and instructions from the Department of Education to provide the cyber charter school with a calculation of allowable expenditures referred to as “selected expenditures” for non-special education students and special education students,¹⁵ based upon the school districts’ general fund budgeted expenditures and 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 cyber charter schools). This funding calculation is to be paid to the cyber charter school by the sending school districts, based on the actual ADM of their students who attend the cyber charter school.

¹⁴ 24 P.S. § 17-1725-A.

¹⁵ Charter schools receive additional funding for special education students as calculated on the basis of 24 P.S. § 17-1725-A(a)(3).

MONTESSORI REGIONAL CHARTER SCHOOL
BACKGROUND

SUMMARY OF CHARTER SCHOOL REVENUE

[UNAUDITED]

	<u>2008</u>	<u>2007</u>	<u>2006</u>
<u>CHARTER SCHOOL REVENUES</u>			
Local Revenue*	\$1,605,063	\$1,503,238	\$1,228,992
Federal Revenue	50,765	58,902	24,824
State Revenue	<u>75,069</u>	<u>92,499</u>	<u>382,509</u>
<u>TOTAL REVENUE</u>	<u>\$1,730,897</u>	<u>\$1,654,639</u>	<u>\$1,636,325</u>

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

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

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES AND SCOPE

The objective of our audit was to determine if the Montessori Regional Charter School complied with applicable state laws, regulations, contracts, grant requirements, and administrative procedures pertaining to cyber charter schools in Pennsylvania. Some examples of the objectives included in our audit of the Montessori Regional Charter School were:

- to determine overall compliance with the Public School Code of 1949¹⁶ (Code) and the Charter School Law (Law);¹⁷
- 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;¹⁸
- to determine whether the charter school complied with Sections 1109 and 1209 of the Code,¹⁹ to which charter schools are made subject by Section 1724-A(b) of the Law,²⁰ requiring that non-certified professional employees of the charter school present evidence that they are at least 18 years of age, a U.S. citizen, and 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;²¹
- to verify membership numbers reported to DE and determine whether ADM and tuition billings were accurate;

¹⁶ 24 P.S. § 1-101 *et seq.*

¹⁷ 24 P.S. § 17-1701-A *et seq.*

¹⁸ 24 P.S. § 17-1724-A(a).

¹⁹ 24 P.S. §§ 11-1109 and 12-1209.

²⁰ 24 P.S. § 17-1724-A(b).

²¹ 24 P.S. § 17-1715-A(9).

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES AND SCOPE (Continued)

- to determine whether the charter school complied with the compulsory attendance provisions in accordance with both Section 1327 of the Code²² and Chapter 11 of the State Board of Education Regulations²³ (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;²⁴
- 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 Act²⁵ (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 complied with Section 1303-A of the Code²⁶ requiring the charter school to obtain a Memorandum of Understanding with their local law enforcement agency;
- to determine whether the charter school is in compliance with Section 1724-A(c) of the Law²⁷ requiring that all employees of the cyber charter school be enrolled in the Public School Employees' Retirement System at the time of filing the cyber 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 Law²⁸ 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.

Unless otherwise indicated, the scope of our audit covered the years ended June 30, 2008, 2007 and 2006.

²² 24 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).)

²³ 22 Pa. Code, Chapter 11.

²⁴ 22 Pa. Code § 11.24.

²⁵ 65 Pa.C.S. § 1101 *et seq.*

²⁶ 24 P.S. § 13-1303-A(c).

²⁷ 24 P.S. § 17-1724-A(c).

²⁸ 24 P.S. § 17-1728-A.

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

METHODOLOGY

Our audit was conducted under authority of 72 P.S. § 403, and does not supplant the local annual audit as required by the Public School Code of 1949, as amended.

The proper administration of a charter school requires the charter school's board of trustees to establish and maintain internal controls to provide reasonable assurance 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 conduct of assigned duties and responsibilities. In completing our audit, we obtained an understanding of the charter school's internal controls as they relate to the school's compliance with applicable state laws, regulations, contracts, grants, 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.

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

CONCLUSION

The results of our tests indicate that, with respect to the audit objectives and items tested, the Montessori Regional Charter School complied with most of the applicable state laws, regulations, contracts, grant requirements, and administrative procedures falling within the scope of our audit. Specifically, we determined that Montessori Regional 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;²⁹
- the charter school complied with Sections 1109 and 1209 of the Code,³⁰ to which cyber charter schools are made subject by Section 1724-A(b) of the Law,³¹ requiring that non-certified professional employees of the cyber 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 cyber charter school;
- 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;³²
- the charter school membership numbers reported to Department of Education were correct and average daily membership and tuition billings were accurate;
- the charter school complied with the compulsory attendance provisions in accordance with both Section 1327 of the Public School Code³³ and Chapter 11 of the State Board of Education Regulations;³⁴

²⁹ 24 P.S. § 17-1724-A(a).

³⁰ 24 P.S. §§ 11-1109 and 12-1209.

³¹ 24 P.S. § 17-1724-A(b).

³² 24 P.S. § 17-1715-A(9).

³³ 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).

³⁴ 22 Pa. Code, Chapter 11.

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

Conclusion (Continued)

- the charter school complied with Section 1303-A of the Code³⁵ requiring the charter school to obtain a Memorandum of Understanding with their local law enforcement agency;
- the charter school is in compliance with Section 1724-A(c) of the Law³⁶ 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.³⁷

However, we determined that the Montessori Regional 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 observation listed below. The observation and recommendations were reviewed with representatives of the Montessori Regional Charter School, and their comments have been included in this report.

Observation – Memorandum of Understanding Not Updated Timely

Our audit of the charter school's records found that the current Memorandum of Understanding (MOU) between the school and the local law enforcement agencies has not been updated since January 10, 2005.

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.³⁸

³⁵ 24 P.S. § 13-1303-A(c).

³⁶ 24 P.S. § 17-1724-A(c).

³⁷ 24 P.S. § 17-1728-A.

³⁸ 24 P.S. § 13-1303-A(c).

MONTESSORI REGIONAL CHARTER SCHOOL
PERFORMANCE AUDIT REPORT

Observation (Continued)

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 the MOU with all local law enforcement agencies could result in a lack of cooperation, direction, and guidance between district 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 officials stated that they were unaware the MOU needed to be updated every two years.

Recommendations

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

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

Response of Management

Management provided no further comment.

MONTESSORI REGIONAL CHARTER SCHOOL
APPENDIX I

[UNAUDITED]

Schedule of Local Revenue

The charter school reported local revenue for the years ended June 30, 2008, 2007 and 2006 as follows:

<u>LOCAL REVENUE</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Earnings on Investments	\$ 7,445	\$ 5,484	\$ 5,001
Food Service Revenue	9,930	8,674	4,062
Revenue from Student Activities	6,045	2,657	-
State Revenue Received from other PA Schools	35,318	27,073	-
Rentals	16,907	515	-
Contributions and Donations from Private Sources	1,232	11,393	-
Receipts from Other LEAS in PA	1,478,142	1,384,286	1,170,562
All Other Local Revenues Not Specified	<u>50,044</u>	<u>63,156</u>	<u>49,367</u>
<u>TOTAL LOCAL REVENUE</u>	<u>\$1,605,063</u>	<u>\$1,503,238</u>	<u>\$1,228,992</u>

MONTESSORI REGIONAL CHARTER SCHOOL
APPENDIX II

[UNAUDITED]

Schedule of Federal Revenue

The charter school reported federal revenue of \$50,765, \$58,902 and \$24,823, respectively, for the years ended June 30, 2008, 2007 and 2006, as detailed in the following schedule:

<u>FEDERAL REVENUE</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
NCLB, Title I	\$45,451	\$52,250	\$20,478
NCLB, Title II	5,162	5,897	3,794
NCLB, Title IV	152	164	176
Medical Assistance Reimbursement (ACCESS)	<u>-</u>	<u>591</u>	<u>375</u>
<u>TOTAL FEDERAL REVENUE</u>	<u>\$50,765</u>	<u>\$58,902</u>	<u>\$24,823</u>

MONTESSORI REGIONAL CHARTER SCHOOL
APPENDIX III

[UNAUDITED]

Schedule of State Revenue

The charter school reported state revenue of \$75,069, \$92,499 and \$382,509, respectively, for the years ended June 30, 2008, 2007 and 2006 as detailed in the following schedule:

<u>STATE REVENUE</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Charter Schools	\$ -	\$29,528	\$324,811
Rental and Sinking Funds Payments	-	5,242	10,054
Health Services	3,064	2,531	-
Social Security and Medicare Taxes	38,441	32,490	28,614
Retirement	32,069	20,990	15,905
Grants from Parent Teacher Organization	<u>1,495</u>	<u>1,718</u>	<u>3,125</u>
<u>TOTAL STATE REVENUE</u>	<u>\$75,069</u>	<u>\$92,499</u>	<u>\$382,509</u>

MONTESSORI REGIONAL CHARTER SCHOOL
APPENDIX IV

Description of State Revenue (Source: Pennsylvania Accounting Manual)

Charter Schools

Revenue received from the Commonwealth to fund the Charter School initiative. The state subsidy received includes revenue for startup funding, nonpublic transfers, and transitional grants.

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

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 Act 25 health services.

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.

Other Program Subsidies/Grants

Revenue received from the Commonwealth not specified elsewhere.



BUREAU OF SCHOOL AUDITS
AUDIT REPORT DISTRIBUTION LIST

This report was initially distributed to the superintendent 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

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

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

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

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

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



BUREAU OF SCHOOL AUDITS

AUDIT REPORT DISTRIBUTION LIST (Continued)

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

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

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

Mr. Parker Martin
Division Chief
Department of Education
Division of Nonpublic, Private and Charter School Services
333 Market Street, 5th Floor
Harrisburg, PA 17126

Dr. James Barker
Superintendent
School District of the City of Erie
148 West 21st Street
Erie, PA 16502

Mr. Michael Golde
Superintendent
Millcreek Township School District
3740 West 26th Street
Erie, PA 16506

Senator Jake Corman
Chair
Senate Appropriations Committee
281 Main Capitol Building
Harrisburg, PA 17120



BUREAU OF SCHOOL AUDITS

AUDIT REPORT DISTRIBUTION LIST (Continued)

Senator Jay Costa
Democratic Chair
Senate Appropriations Committee
545 Main Capitol Building
Harrisburg, PA 17120

Representative Dwight Evans
Chair
House Appropriations Committee
512 East Main Capitol Building
Harrisburg, PA 17120

Representative Mario Civera, Jr.
Republican Chair
House Appropriations Committee
245 Main Capitol Building
Harrisburg, PA 17120

Senator Jane Earll
177 Capitol Building
Harrisburg, PA 17120

Representative John Hornaman
27B East Wing
Harrisburg, PA 17120

Representative Florindo Fabrizio
200 Irvis Office Building
Harrisburg, PA 17120

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, Pennsylvania 17120. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.