

PERFORMANCE AUDIT

Montgomery Area School District Lycoming County, Pennsylvania

May 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Mrs. Daphne L. Bowers, Superintendent
Montgomery Area School District
120 Penn Street
Montgomery, Pennsylvania 17752

Mr. Michael A. Wright, Board President
Montgomery Area School District
120 Penn Street
Montgomery, Pennsylvania 17752

Dear Mrs. Bowers and Mr. Wright:

We have conducted a performance audit of the Montgomery Area School District (District) for the period July 1, 2013 through June 30, 2017, 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:

- Transportation Operations
- Nonresident Student Data
- 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, the 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 listed above, except as noted in the following finding:

- The District Inaccurately Reported Transportation Data to the PDE Resulting in an Overpayment to the District of \$7,002

Mrs. Daphne L. Bowers
Mr. Michael A. Wright
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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 22, 2019

cc: **MONTGOMERY AREA SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2017-18 School Year ^A	
County	Lycoming
Total Square Miles	87
Number of School Buildings	1 ¹
Total Teachers	76
Total Full or Part-Time Support Staff	35
Total Administrators	8
Total Enrollment for Most Recent School Year	925
Intermediate Unit Number	17
District Vo-Tech School	N/A

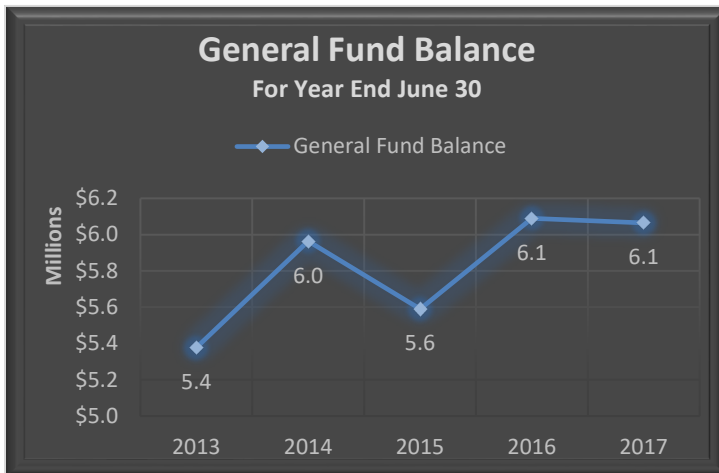
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

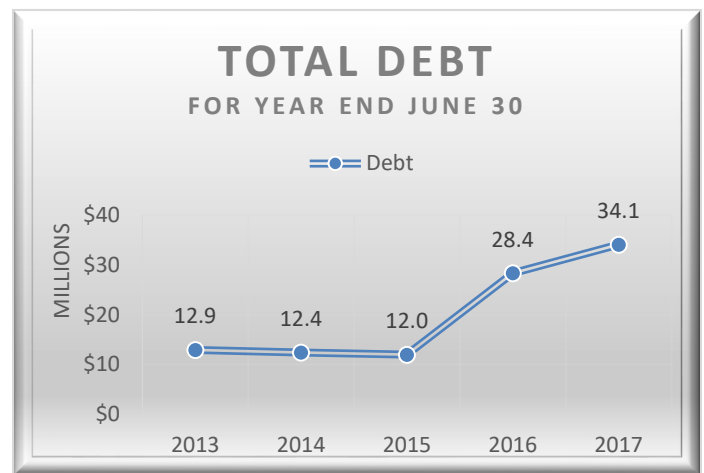
The mission of the Montgomery Area School District, as the leader of an educational partnership with the community, is to ensure that all students will become independent learners, will acquire respect for self and others, and will attain the knowledge and skills needed to become successful, productive members in the ever changing global community.

Financial Information

The following pages contain financial information about the Montgomery Area School District (District) obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on the PDE's public website. This information was not audited and is presented for **informational purposes only**.



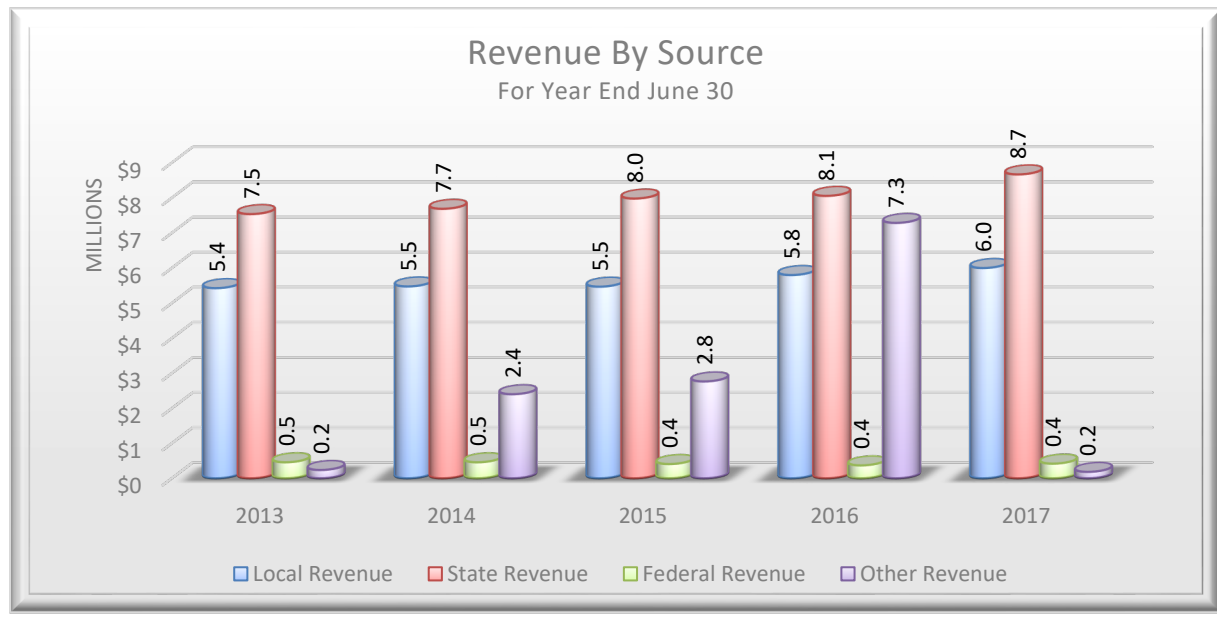
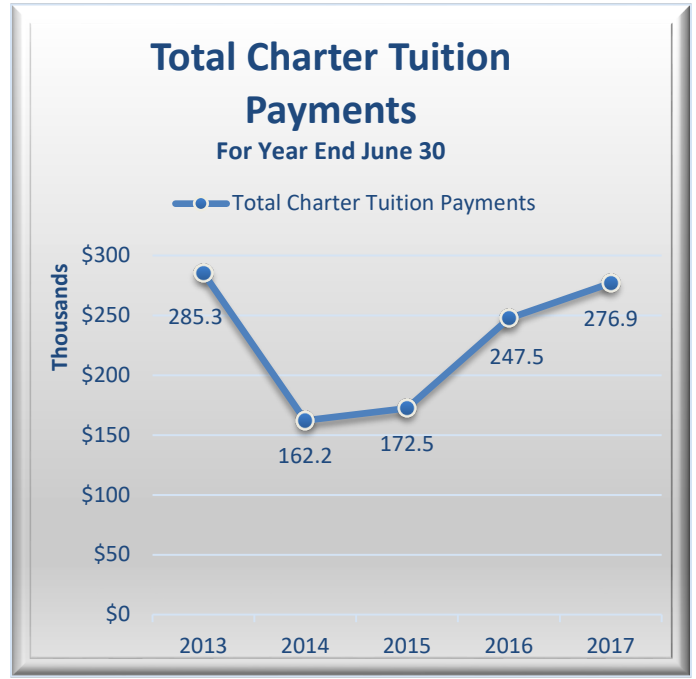
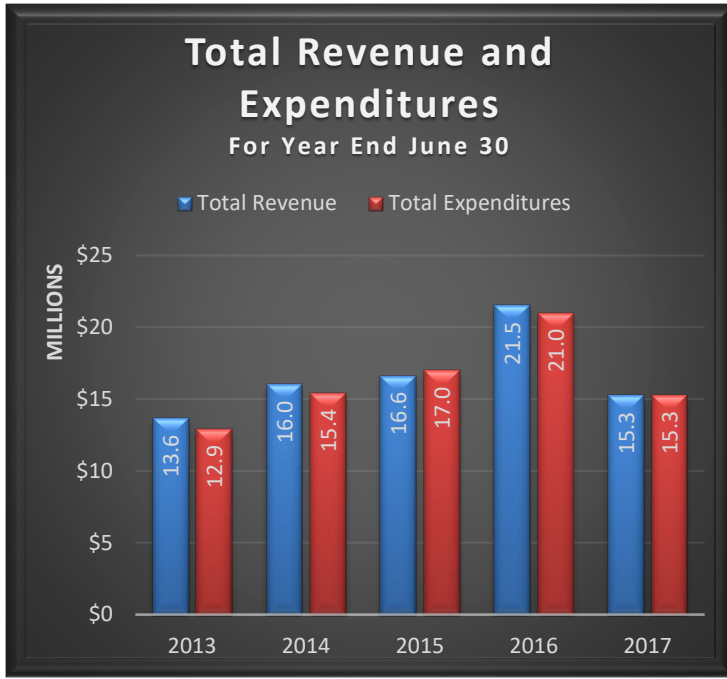
Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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.

¹ The District's one physical building includes both the elementary and junior/senior high school. The academic scores are presented separately in the academic information section of this report.

Financial Information Continued



Academic Information

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from the PDE's data files for the 2014-15, 2015-16 and 2016-17 school years.² 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 graph.³ 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.⁴

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. The 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 exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.

The PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, the 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.⁵ The PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.⁶ 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.

² The PDE is the sole source of academic data presented in this report. All academic data was obtained from the PDE's publically available website.

³ The 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 the PDE's website for general information regarding the issuance of academic scores.

⁴ 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.

⁵ According to the 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 the PSSA exams to align with PA 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.

⁶ Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. *See* 24 P.S. § 1-121(b)(1).

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.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.⁷ 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.

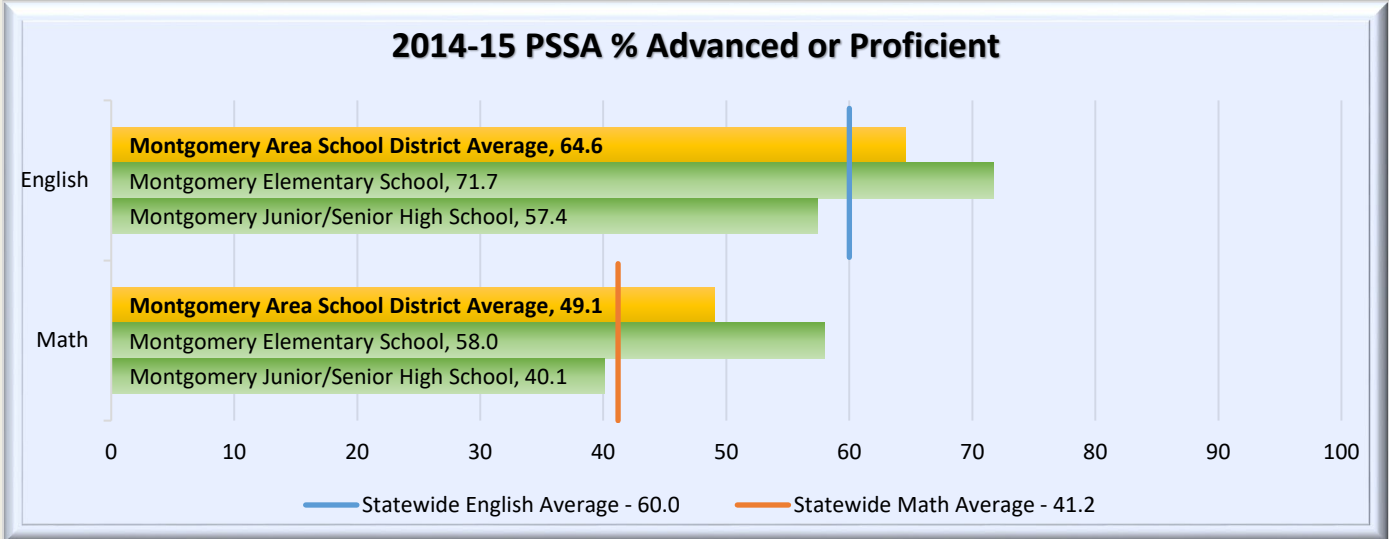
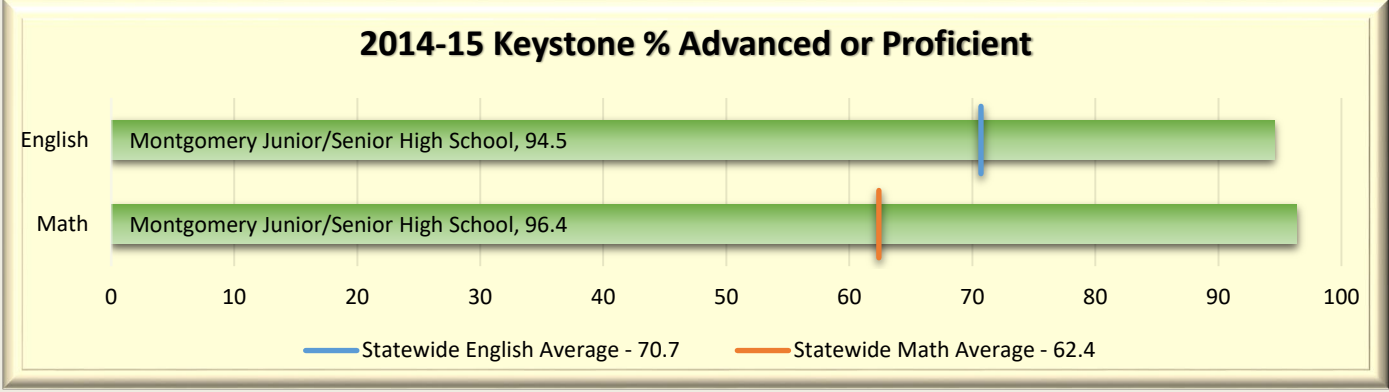
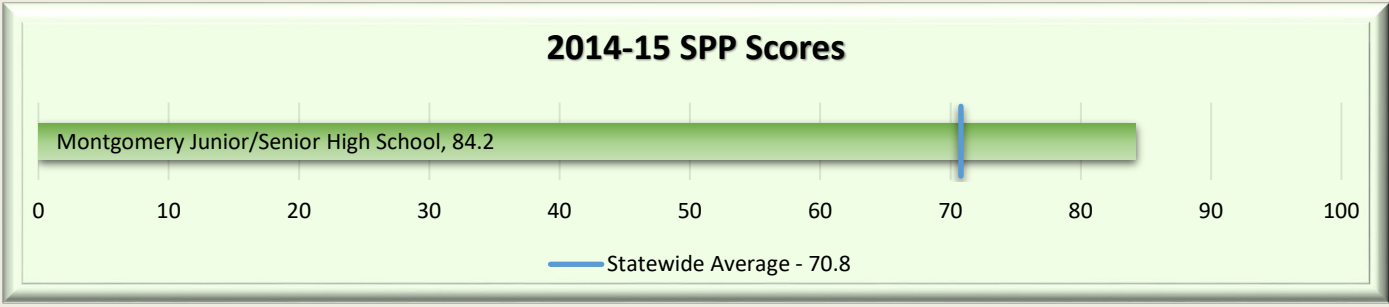
What is a 4-Year Cohort Graduation Rate?

The 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.⁸

⁷ The 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.

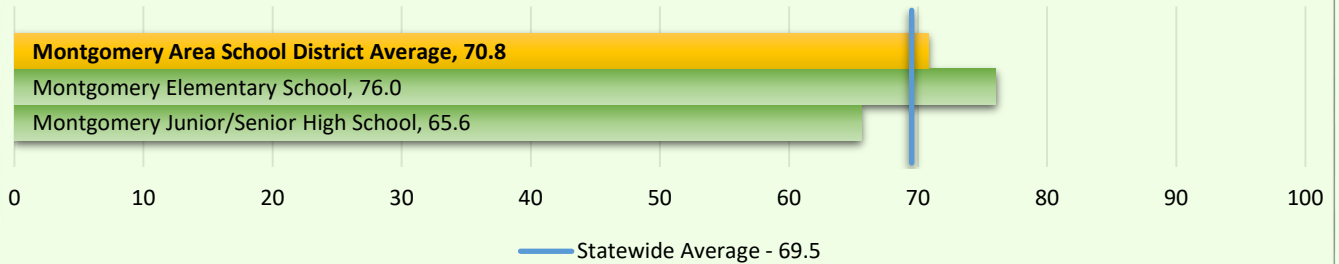
⁸ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

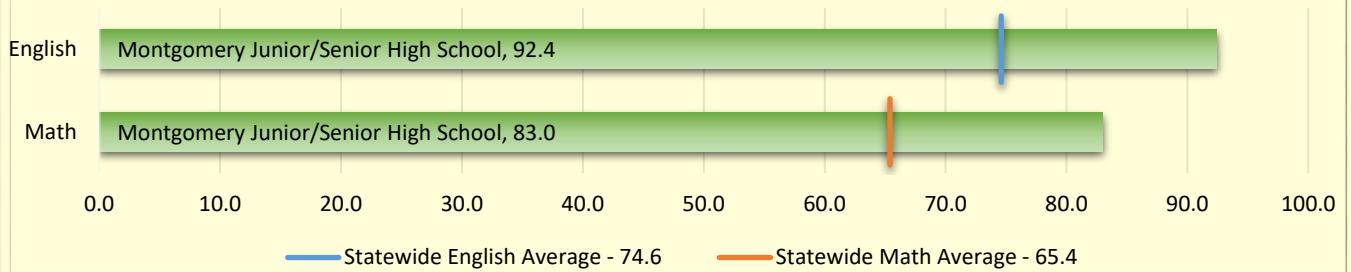


2015-16 Academic Data
School Scores Compared to Statewide Averages

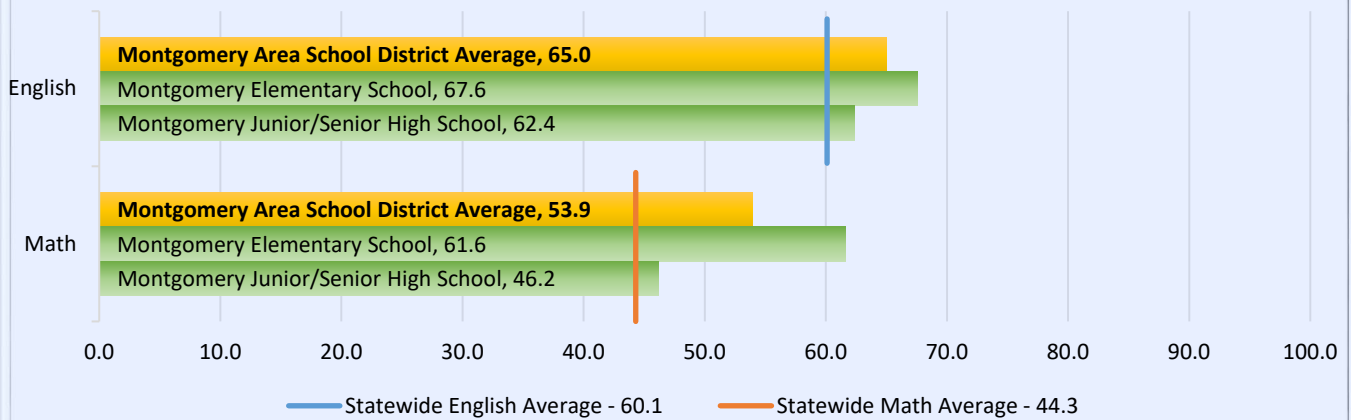
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

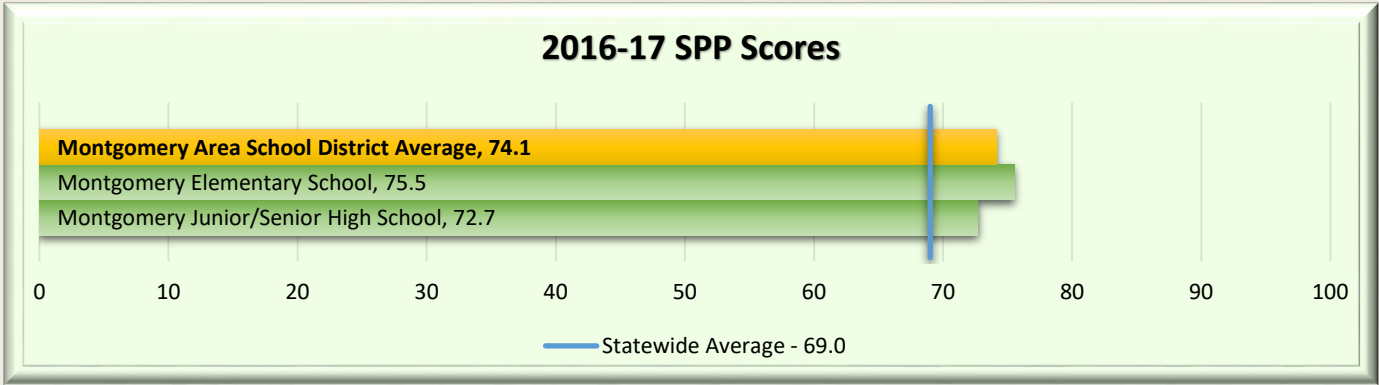


2015-16 PSSA % Advanced or Proficient

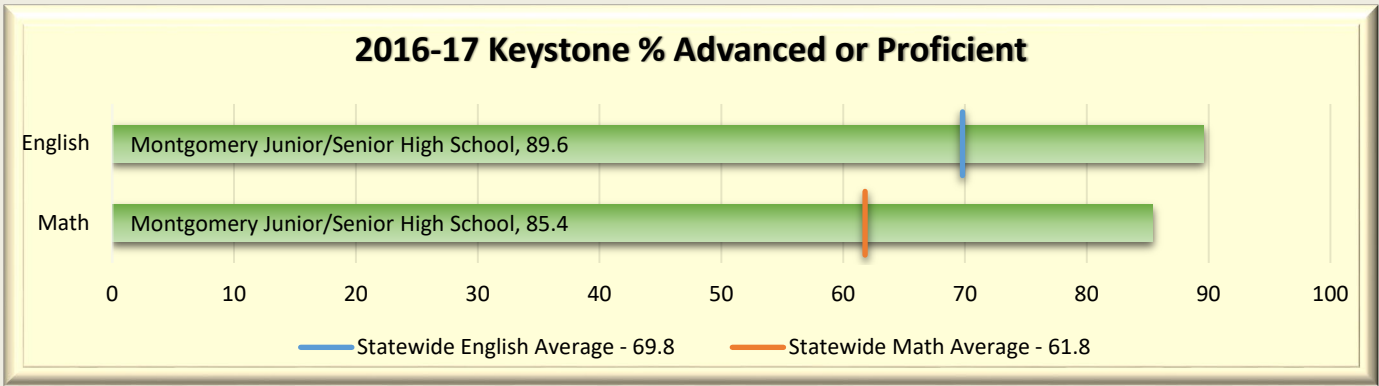


2016-17 Academic Data
School Scores Compared to Statewide Averages

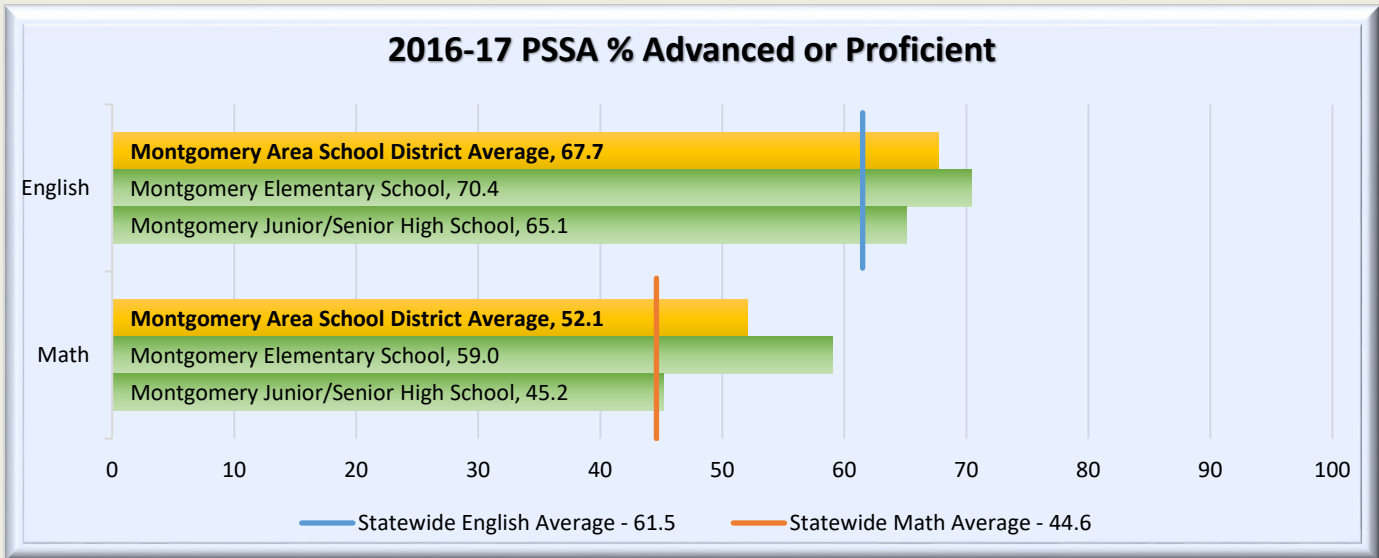
2016-17 SPP Scores



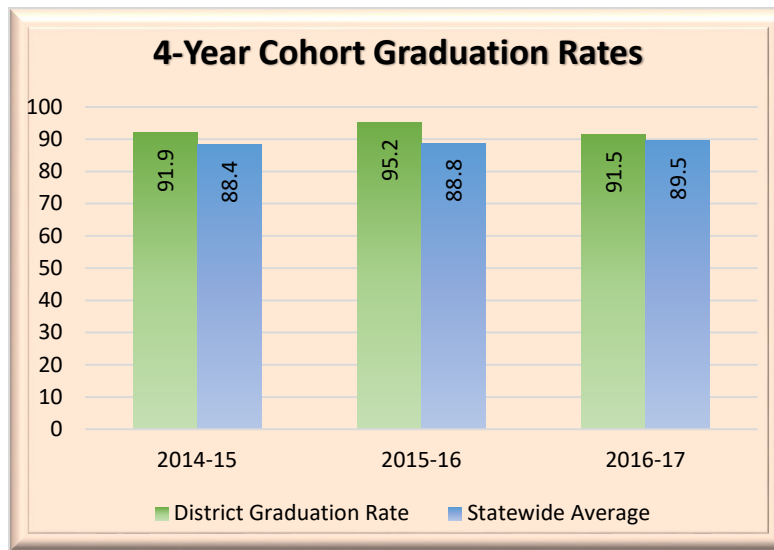
2016-17 Keystone % Advanced or Proficient



2016-17 PSSA % Advanced or Proficient



Graduation Data
District Graduation Rates Compared to Statewide Averages



Finding

Finding

The District Inaccurately Reported Transportation Data to the PDE Resulting in an Overpayment to the District of \$7,002

Criteria relevant to the finding:

Student Transportation Subsidy:

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

Section 2541(a) of the PSC states, in part: “School districts shall be paid by the Commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district’s aid ratio. In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes.” *See* 24 P.S. § 25-2541(a).

The Montgomery Area School District (District) was overpaid \$7,002 in transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District inaccurately reporting the number of days students were transported during the 2013-14, 2014-15, 2015-16, and 2016-17 school years. The District incorrectly reported the number of days students were transported by the District’s transportation contractors for the majority of the vehicles used during the audit period.

School districts receive transportation reimbursement payments from the PDE. One reimbursement is based upon the number of students transported, the number of days students were transported, and the number of miles vehicles were in service both with and without students (regular transportation reimbursement). The other reimbursement is based upon the number of charter school and nonpublic school students transported by the District (supplemental transportation reimbursement). The issue identified in this finding involves the District’s regular transportation reimbursement received.

It is also important to note that the Public School Code (PSC) requires that all school districts must annually file a sworn statement of student transportation data for the prior and current school year with the PDE in order to be eligible for the transportation subsidies. It is essential that the District accurately report transportation data to the PDE as required by the PSC. The Montgomery Area School District filed this sworn statement for each of the school years discussed in this finding.

The table below illustrates the number of vehicles reported to the PDE, the number of vehicles for which the District inaccurately reported the number of days used to transport students, the net days over reported, and the cumulative District overpayment.

Montgomery Area SD Transportation Reporting Errors				
School Year	Total Number of Vehicles Reported to the PDE	Number of Vehicles Reported to the PDE with Inaccurate Number of Days	Net Days Over/(Under) Reported	Overpayment
2013-14	12	11	69	\$4,023
2014-15	11	11	28	\$2,177
2015-16	11	9	6	\$ 654
2016-17	9	9	0 ⁹	\$ 148
Total:	43	40	103	\$7,002

Criteria relevant to the finding (continued):

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

While preparing for our audit, District officials reviewed and determined that the transportation data, and specifically the reported number of days students were transported, submitted to the PDE for the audit period was inaccurate. The District both over and under reported the number of days during the audit period. We reviewed the District’s supporting documentation (i.e., school calendars and the transportation contractor’s invoices) and concurred that the reported number of days students were transported was inaccurate.

The District did not have procedures in place during the audit period to instruct the District official responsible for reporting transportation data how to accurately calculate the number of days students were transported. The District reported that all of its contracted vehicles transported students for each day in the District’s annual school calendar, as opposed to reporting only the days that students were actually transported. Reporting by the school calendar resulted in over reporting the number of days for specific vehicles when these vehicles were not used to transport students for teacher-in-service days. Reporting by

⁹ During the 2016-17 school year, the District under reported the number of days students were transported for 2 vehicles for a cumulative total of 14 days. The District also over reported the number of days students were transported for 7 vehicles for a cumulative total of 14 days. Despite the net days equaling 0 for this school year, the District was overpaid due to the fact that the PDE transportation reimbursement formula is based on the days reported per vehicle.

Criteria relevant to the finding (continued):

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, . . . or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphasis added.)

PDE instructions for Local Education Agencies (LEA) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE.

<http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf> (accessed 4/9/19)

the school calendar also resulted in the District under reporting the number of days for other vehicles that transported students to nonpublic schools that were in session for days that were additional to the Montgomery Area School District school calendar.

During the audit period, the District did not have a process in place where someone other than the person who prepared transportation data reviewed this data. Clearly, since the District identified these issues preparing for our audit, an annual review process of this nature could have helped the District to identify this inaccurate reporting prior to submission to the PDE.

We provided the PDE with discrepancy reports detailing the number of days vehicles transported District students for the 2013-14, 2014-15, 2015-16, and 2016-17 school years. The PDE requires these reports to verify the overpayment to the District. The District’s future transportation subsidies should then be adjusted by the amount of the overpayment.

Recommendations

The *Montgomery Area School District* should:

1. Establish written procedures that specifically address how the number of days students were transported is calculated and reported to the PDE and ensure that these procedures require the District to reconcile transportation contractor’s invoices to the District’s school calendar.
2. Ensure that the sworn statement of student transportation data is not filed with the State Secretary of Education until the data has been properly double-checked for accuracy by someone other than the person compiling the data who also has been trained on the PDE’s reporting requirements.
3. Properly train appropriate District officials to ensure the PDE guidelines are followed in regard to reporting the number of days students were transported to the PDE.
4. Perform a review of the 2017-18 transportation data submitted to the PDE to determine whether the data reported was accurate and, if necessary, make any necessary revisions and resubmit the data.

Criteria relevant to the finding (continued):

Number of Days

Report the number of days (a whole number) this vehicle provided to and from school transportation. Count any part of a day as one day. Depending upon the service the vehicle provided, this number could exceed or be less than the number of days the district was in session; however, summer school or “Extended School Year” (Armstrong v. Kline) transportation may not be included in this number. “Early Intervention” program transportation may be included. If the district received a waiver of instructional days due to a natural or other disaster (such as a hurricane), the waiver does not extend to transportation services. Only days on which transportation was actually provided may be reported.

The Pennsylvania Department of Education should:

5. Adjust the District’s future transportation subsidies to resolve the overpayment of \$7,002.

Management Response

District management provided the following response:

The Montgomery Area School District reported days transported for district bus runs using the school calendar which included Act 80 days. The students did not attend school on the Act 80 days and therefore were not transported. We also reported out of district bus runs with the same calendar resulting in errors for those runs as well.

We have already started our corrective action by creating a transportation committee that meets once a month to review all documentation that needs to be reported at the end of the year. At the end of the school year we will reconcile all documentation.

We also attended training at the Pennsylvania Association School Business Officials (PASBO) conference.

The Business Manager will enter all figures that need to be reported to the Department of Education (DE) for reimbursement. The Business Manager/Secretary will review the data to ensure it is accurate. We will use the invoices from the contractor as well as the school calendars from the respective schools to ensure we properly report days transported.

We reviewed the 2017-2018 Preliminary Transportation data report from DE at our committee meeting and resubmitted corrected data for the two out of district runs. We noted that we had correctly reported the days transported for district runs.

Auditor Conclusion

We are encouraged that the District is taking appropriate measures to implement our recommendations, as well as other corrective actions. We will determine the effectiveness of the District’s corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

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

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,¹⁰ 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, 2013 through June 30, 2017. In addition, the scope of each individual audit objective is detailed on the next page.

The Montgomery Area School District's (District) management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements).¹¹ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered 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.

¹⁰ 72 P.S. §§ 402 and 403.

¹¹ 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, 2013 through June 30, 2017. 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:

- ✓ Transportation Operations
- ✓ Nonresident Student Data
- ✓ 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 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 reviewed information for all vehicles reported to the PDE for the 2013-14, 2014-15, 2015-16, and 2016-17 school years to determine the accuracy of the reported number of days students were transported by the District.¹³ We reviewed transportation reports submitted to the PDE, annual school calendars, transportation invoices submitted to the District for payment by transportation contractors, and conducted interviews with District officials to determine if the District accurately reported the number of days students were provided transportation as well as received the correct subsidy for transporting these students. Please see the Finding on page 9 of this report for the results of our review of this objective.
- ✓ Did the District accurately report nonresident students to the PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁴
 - To address this objective, we reviewed all seven nonresident foster and wards of the state students reported by the District to the PDE for the 2015-16 school year.

¹² See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹³ The District reported to the PDE that 12 vehicles transported students during the 2013-14 school year, 11 vehicles during the 2014-15 school year, 11 vehicles during the 2015-16 school year, and 9 vehicles during the 2016-17 school year.

¹⁴ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

We obtained documentation to verify that the custodial parent or guardian was not a resident of the District and the foster parent received a stipend for caring for the student. In addition, we obtained documentation to verify parental rights were terminated or the custodial parents could not be located, thereby qualifying the student to be reported as a ward of the state. The student listings were compared to the total days reported on the Membership Summary and Instructional Time and Membership Report to ensure that the District received correct reimbursement for these students. 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 clearances¹⁵ 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 5 of 13 contracted bus drivers who transported District students, as of January 17, 2019.¹⁷ 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 of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this 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 reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, fire drill reports, and after action reports. In addition, we conducted an on-site review at the District's one school building, which houses both elementary and secondary students, to assess whether the District had implemented basic safety practices.¹⁹ Due to the sensitive nature of school safety, the results of our review for this objective area are not described in our audit report. The results of our review of school safety are shared with District officials, the PDE, and other appropriate agencies deemed necessary.

¹⁵ Auditors reviewed the required state, federal, and child abuse background clearances from the most reliable sources available, including the FBI, the Pennsylvania State Police, and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

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.

¹⁸ 24 P.S. § 13-1301-A *et seq.*

¹⁹ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

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

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

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Harrisburg, PA 17105

Mr. Nathan Mains

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

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