

MOSHANNON VALLEY SCHOOL DISTRICT  
CLEARFIELD COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT

MAY 2011



The Honorable Tom Corbett  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Mr. Rodney Kitko, Board President  
Moshannon Valley School District  
4934 Green Acre Road  
Houtzdale, Pennsylvania 16651

Dear Governor Corbett and Mr. Kitko:

We conducted a performance audit of the Moshannon Valley School District (MVSD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period June 8, 2006 through July 21, 2008, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2006 and June 30, 2005. Our audit was conducted pursuant to 72 P.S. § 403 and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit found that the MVSD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in two findings noted in this report. A summary of these results is presented in the Executive Summary section of the audit report.

Our audit findings and recommendations have been discussed with MVSD's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve MVSD's operations and facilitate compliance with legal and administrative requirements. We appreciate the MVSD's cooperation during the conduct of the audit and their willingness to implement our recommendations.

Sincerely,

/s/

JACK WAGNER  
Auditor General

May 9, 2011

cc: **MOSHANNON VALLEY SCHOOL DISTRICT** Board Members



## **Table of Contents**

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	Page
Executive Summary .....	1
Audit Scope, Objectives, and Methodology .....	3
Findings and Observations .....	6
Finding No. 1 – Errors in Reporting Pupil Membership .....	6
Finding No. 2 – The District Did Not Provide Adequate Provisions in the Superintendent’s Employment Contract, Leading to a Confidential and Costly \$83,868 Buy-Out of the Contract .....	8
Status of Prior Audit Findings and Observations .....	12
Distribution List .....	15



## **Executive Summary**

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### **Audit Work**

The Pennsylvania Department of the Auditor General conducted a performance audit of the Moshannon Valley School District (MVSD). Our audit sought to answer certain questions regarding the District's compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures; and to determine the status of corrective action taken by the MVSD in response to our prior audit recommendations.

Our audit scope covered the period June 8, 2006 through July 21, 2008, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidy and reimbursements was determined for school years 2005-06 and 2004-05 as they were the most recent reimbursements subject to audit. The audit evidence necessary to determine compliance specific to reimbursements is not available for audit until 16 months, or more, after the close of a school year.

### **District Background**

The MVSD encompasses approximately 1,048 square miles. According to 2000 federal census data, it serves a resident population of 8,764. According to District officials, in school year 2005-06, the MVSD provided basic educational services to 1,048 pupils through the employment of 80 teachers, 49 full-time and part-time support personnel, and 4 administrators. Lastly, the MVSD received more than \$8 million in state funding in school year 2005-06.

### **Audit Conclusion and Results**

Our audit found that the MVSD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures; however, as noted below, we identified two compliance-related matters reported as findings.

#### **Finding No. 1: Errors in Reporting Pupil Membership.**

The MVSD reported membership days for area vocational-technical school (AVTS) home students as AVTS/home and either regular education or alternative education students. This error led to the overreporting of membership for all students who attended the AVTS. The MVSD was overpaid \$16,465 in basic education and special education funding (see page 6)

#### **Finding No. 2: The District Did Not Provide Adequate Provisions in the Superintendent's Employment Contract, Leading to a Confidential and Costly \$83,868 Buy-Out of the Contract.**

On June 8, 2007, the Board approved an Agreement with the Superintendent that terminated his employment with the MVSD. The agreement stated the effective date of the Superintendent's resignation would be December 12, 2007, with June 11, 2007 through December 12, 2007, being considered a personal leave of absence. This buy-out of the contract cost the MVSD \$53,498. Also, the MVSD paid an Acting Superintendent \$30,370, while the prior Superintendent was on leave (see page 8).

**Status of Prior Audit Findings and**

**Observations.** With regard to the status of our prior audit recommendations to the MVSD from an audit we conducted of the 2003-04 and 2002-03 school years, we found the MVSD had taken appropriate corrective action in implementing our recommendations pertaining to transportation (see page 12), Social Security and Medicare wages, nonresident pupil membership (see page 13), and certification. However, while the MVSD did implement the corrective action stated, two board members still failed to file Statements of Financial Interests (see page 14).



## Audit Scope, Objectives, and Methodology

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### Scope

*What is a school performance audit?*

School performance audits allow the Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each Local Education Agency (LEA). The results of these audits are shared with LEA management, the Governor, the PA Department of Education, and other concerned entities.

Our audit, conducted under authority of 72 P.S. § 403, is not a substitute for the local annual audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit covered the period June 8, 2006 through July 21, 2008, except for the verification of professional employee certification which was performed for the period May 24, 2006 through June 13, 2008.

Regarding state subsidy and reimbursements, our audit covered school years 2005-06 and 2004-05 because the audit evidence necessary to determine compliance, including payment verification from the Commonwealth's Comptroller Operations and other supporting documentation from the Department of Education (DE), is not available for audit until 16 months, or more, after the close of a school year.

While all districts have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with DE reporting guidelines, we use the term school year rather than fiscal year throughout this report. A school year covers the period July 1 to June 30.

### Objectives

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as, laws, regulations, and defined business practices. Our audit focused on assessing the MVSD's compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. However, as we conducted our audit procedures, we sought to determine answers to the following questions, which serve as our audit objectives:

- ✓ Were professional employees certified for the positions they held?

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

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

- ✓ In areas where the District receives state subsidy and reimbursements based on pupil membership (e.g. basic education, special education, and vocational education), did it follow applicable laws and procedures?
- ✓ In areas where the District receives state subsidy and reimbursements based on payroll (e.g. Social Security and retirement), did it follow applicable laws and procedures?
- ✓ Did the District use an outside vendor to maintain its membership data and if so, are there internal controls in place related to vendor access?
- ✓ Is the District's pupil transportation department, including any contracted vendors, in compliance with applicable state laws and procedures?
- ✓ Does the District ensure that Board members appropriately comply with the Public Official and Employee Ethics Act?
- ✓ Are there any declining fund balances which may impose risk to the fiscal viability of the District?
- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buy-out, reasons for the termination/settlement, and do the current employment contract(s) contain adequate termination provisions?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties which warrant further attention during our audit?
- ✓ Is the District taking appropriate steps to ensure school safety?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audits?

## Methodology

*What are internal controls?*

Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as:

- Effectiveness and efficiency of operations;
- Relevance and reliability of operational and financial information;
- Compliance with applicable laws, regulations, contracts, grant requirements and administrative procedures.

*Government Auditing Standards* require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, observations and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

MVSD management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with applicable laws, regulations, contracts, grant requirements, and administrative procedures. Within the context of our audit objectives, we obtained an understanding of internal controls and assessed whether those controls were properly designed and implemented.

Any significant deficiencies found during the audit are included in this report.

In order to properly plan our audit and to guide us in possible audit areas, we performed analytical procedures in the areas of state subsidies/reimbursement, pupil membership, pupil transportation, and comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, bus driver qualifications, professional employee certification, state ethics compliance, and financial stability.
- Items such as Board meeting minutes, pupil membership records, and reimbursement applications.
- Tuition receipts and deposited state funds.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on January 11, 2007, we reviewed the MVSD's response to DE dated February 19, 2008. We then performed additional audit procedures targeting the previously reported matters.

## Findings and Observations

### Finding No. 1

*Criteria relevant to the finding.*

The Department of Education (DE) guidelines and instructions state:

Resident membership must be maintained and reported in accordance with DE guidelines and instructions.

### Errors in Reporting Pupil Membership

Our review of the Moshannon Valley School District's (MVSD) pupil membership records found errors in resident pupil membership. These errors resulted in overpayments of \$16,465 in basic education funding (BEF), and special education funding.

Resident membership must be maintained and reported in accordance with DE guidelines and instructions to ensure proper receipt of BEF and special education funding.

The errors were:

- double counting the membership days the MVSD's area vocational-technical school (AVTS) education students spent at their home school;
- reporting some of the AVTS membership days as alternative education students' membership days; and
- reporting some of the AVTS membership days as regular students' membership days.

The errors were caused by the MVSD assigning the child accounting duties to new personnel without providing any training before membership reporting was due to DE.

The errors resulted in the following overpayments:

<u>Identification</u>	<u>2005-06</u>	<u>2004-05</u>	<u>Total</u>
Basic Education Funding	\$ (9,034)	\$ (2,369)	\$ (11,403)
Special Education	—	(5,062)	(5,062)
Total	\$ (9,034)	\$ (7,431)	\$ (16,465)

### Recommendations

The *Moshannon Valley School District* should:

1. Implement procedures to make sure AVTS students and alternative education membership days are only reported once.

2. Review membership reports submitted to DE for years subsequent to the audit, and if errors are found, submit revised reports to DE.
3. Implement procedures to continue training to all employees performing child accounting functions.

The *Department of Education* should:

4. Recover the \$11,403 overpayment of BEF and the \$5,062 overpayment of special education funding.

**Management Response**

Management stated the following:

This was the first year that employee completed the child accounting report. Employee has since joined ACAPA and has attended meetings to gain knowledge on completing the annual child accounting report.

**Finding No. 2**

**The District Did Not Provide Adequate Provisions in the Superintendent's Employment Contract, Leading to a Confidential and Costly \$83,868 Buy-Out of the Contract**

*Public School Code Section  
Relevant to the finding:*

*Section 1073 (a) provides:*

*. . . a properly qualified district superintendent to serve a term of from three to five years . . .*

On May 16, 2005, MVSD entered into an Employment Contract (Contract) with an individual (Superintendent) to serve as the MVSD's superintendent. The Contract set the Superintendent's term of employment as five years from July 1, 2005 through June 30, 2010. The Contract provided compensation to the Superintendent of \$88,000 in the first year, as well as a variety of benefits. In subsequent years, compensation would be increased between 2 and 3 percent each year.

The Contract contained the following provisions relevant to the termination of the Superintendent's employment with the MVSD:

1. Upon completing five years of service to the MVSD, the Superintendent would become eligible to redeem any and all accumulated unused sick days upon retirement at a rate of \$50 per day (unused sick leave as of the end of each fiscal year could accumulate without limitation; unused vacation days as of the end of each fiscal year were to be converted to sick days);
2. Upon completing seven years of service to the MVSD, the Superintendent would become eligible to receive the same retiree health insurance coverage as provided to employees covered by the collective bargaining agreement between the board and the Moshannon Valley Education Association until he becomes eligible to receive health insurance coverage through Medicare;
3. The Contract could be extended for an additional three-to-five year term as provided by Section 1073(b) of the Public School Code. Alternately, the Contract could be terminated before the end of the initial five-year-term by mutual written agreement by the Superintendent's resignation, retirement, death, or disability exceeding six months; or by the removal of the Superintendent as provided by Section 1080 of the Public School Code (i.e., "for neglect of duty, incompetency, intemperance, or immorality" following a hearing with due process). With regard to removal, the Contract expressly stated

that the Superintendent “shall be subject to discharge for good and just cause, which would include the reasons set forth in Section 1080, but the Board shall not arbitrarily and capriciously dismiss him.”

On June 8, 2007, after the Superintendent had served only one year and eleven months of the five-year term of the Contract, the Board approved a Settlement Agreement and Release (Agreement) with the Superintendent, which terminated his employment with the MVSD as of that date. In exchange for the Superintendent’s letter of resignation and promise not to sue the MVSD, the MVSD agreed to provide the following to the Superintendent:

- Sixty-seven (67) unused vacation, personal and sick days at a rate of \$369.38 per day, for a total of \$24,748, to be paid “in a lump sum as soon as practical after the execution of this Agreement,” even though he was not eligible to receive payment for unused sick days under the terms of the Employment Contract;
- Two months and three weeks of “additional compensation” at a rate of \$378.62 per day, for a total of \$21,960, to be paid “on a regular payroll basis beginning on or about September 10, 2007 and ending on or about November 30, 2007”;
- Health care benefits through November 2007, which we calculated cost the MVSD \$6,574, even though he was not eligible to receive such benefits under the terms of the Employment Contract; and
- Life insurance benefits of \$100,000 through November 2007, which we calculated cost the MVSD \$216.

A subsequent Addendum to the Agreement changed the effective date of the Superintendent’s resignation from June 8, 2007, the date of his resignation letter, to December 12, 2007, with June 11, 2007 through December 12, 2007, to be considered as a personal leave of absence.

However, the Agreement also contained the following provisions:

- The Agreement required the MVSD “to refrain from disclosing the existence of or the terms of this Agreement” to anyone and that, if contacted by a prospective employer for employment information about the Superintendent, to “only release the dates of employment and that [the Superintendent] voluntarily left his employment with the [MVSD], and any such requests shall be directed to and answered only by . . . the current president of the Board, or his successor.”
- The parties agreed that it is in their “best interest” that the Superintendent “cease performing his duties as an employee of the [MVSD].”
- Although the Agreement stated that the Superintendent resigned “voluntarily,” the parties agreed that, for the purpose of unemployment compensation, his separation “will be deemed an involuntary termination for reasons other than willful misconduct” and that the Superintendent must use the following language if he were to apply for unemployment compensation: “The school district terminated my employment for administrative reasons and the decision of the board to go in a different direction with a new superintendent.”
- Each party agreed not to engage in any communications that disparage the other or unlawfully interfere with the other’s existing or prospective business relationships.

On August 21, 2007, the MVSD hired an Acting Superintendent at a prorated salary of \$90,000 a year. The cost of the Acting Superintendent from August 21, 2007 through December 12, 2007, was \$30,370. This was for eighty-two (82) days at the rate of \$370.37 a day.

A buy-out of the Superintendent’s Contract may have been averted, or the cost of such buy-out significantly reduced, if the MVSD would have limited the Superintendent’s term to the three-year minimum permitted by state law and included provisions in the original employment contract regarding compensation and benefits payable to, or on behalf of, the Superintendent upon the premature



termination of the Contract. The time to negotiate those terms is at the onset of the employment relationship, not when matters turn potentially adversarial between the parties.

When we requested an explanation of the reasons for the District's termination of the Superintendent, we were referred to the language of the Agreement. Without more information, we cannot determine whether the buy-out was in the best interest of the residents of the MVSD, whose hard-earned tax dollars were used to fund the contract buy-out. The residents of the MVSD are entitled to a clear answer to the question. Without an answer, the taxpayers, the Department of the Auditor General, and others are prevented from evaluating whether the District's expenditure of funds was legal and appropriate.

### **Recommendations**

The *Moshannon Valley School District* should:

1. Enter into employment contracts with prospective superintendents at the three-year minimum term permitted by state law, in order to limit potential financial liability by the MVSD and its taxpayers;
2. Ensure that future employment contracts contain adequate termination provisions sufficient to protect the interests of the MVSD taxpayers in the event that the employment ends prematurely for any reason; and
3. Provide as much information as possible to the taxpayers of the MVSD explaining the reasons for the termination of the Superintendent and justifying the MVSD's expenditure of public funds to buy out the Superintendent's contract.

### **Management Response**

Management waived the opportunity to reply.

## Status of Prior Audit Findings and Observations

Our prior audit of the Moshannon Valley School District (MVSD) for the school years 2003-04 and 2002-03, resulted in five findings as shown in the following table. As part of our current audit, we determined the status of corrective action taken by the MVSD to implement our prior recommendations. We analyzed the MVSD Board’s written response provided to the Department of Education (DE), performed audit procedures, and questioned MVSD personnel regarding the prior findings. As shown below, we found that the MVSD did implement recommendations related to pupil transportation, Social Security and Medicare wages, nonresident pupil membership, certification and Statement of Financial Interests findings. However, there were still two board members who failed to file their Statements of Financial Interests.

<i>School Years 2003-04 and 2002-03 Auditor General Performance Audit Report</i>		
<i>Prior Recommendations</i>	<i>Implementation Status</i>	
<p><u><i>I. Finding No. 1: Errors in Reporting Pupil Transportation Contractor Cost Resulted in an Underpayment of \$10,082 in Pupil Transportation Reimbursement</i></u></p> <p>1. Review the amount paid to contractors to ensure the amounts reported to DE are accurate.</p> <p>2. DE should adjust the District’s allocations to correct the underpayment of \$10,082.</p>	<p><b>Background:</b></p> <p>Our prior audit found that the District has subtracted a reconciliation payment for the 2002-03 school year from the 2003-04 school year contractor cost.</p> <p>The MVSD management agreed with our finding and further stated: In 2002-03, transportation bills were reconciled at the end of the school year. The corrections were then applied to the following school year (2003-04). This is why the incorrect amount was then reported at the end of the 2003-04. Since 2004-05, transportation bills have been reconciled monthly to eliminate the confusion of over lapping years.</p>	<p><b>Current Status:</b></p> <p>We reviewed the reporting of contractor cost for the 2005-06 and 2004-05 school years and found that the MVSD did take corrective action.</p> <p>As of our fieldwork completion date of July 21, 2008, DE had yet to adjust the District’s allocations to correct the reimbursement underpayment of \$10,082. We again recommend that DE adjust the District’s allocations to correct the underpayment.</p>

<p><u>II. Finding No. 2: Error in Reporting Social Security and Medicare Wages Resulted in a Reimbursement Net Underpayment of \$7,041</u></p> <ol style="list-style-type: none"> <li>1. District personnel should institute a system of review to ensure Social Security and Medicare wages reported on the annual reconciliation are correct and agree with the quarterly reports submitted to the Labor, Education and Community Services (LECS).</li> <li>2. District personnel should review reports submitted after our audit period for correctness and resubmit to LECS, if necessary.</li> <li>3. LECS should adjust the District's future allocations to correct the reimbursement net underpayment of \$7,041.</li> </ol>	<p><b>Background:</b></p> <p>The wages reported by the District on the reconciliation of Social Security and Medicare tax contributions for January 1, 2004 through March 31, 2004, were the correct wages. However, when District personnel submitted the annual reconciliation of Social Security and Medicare tax contributions the data for this period was changed to the exact amounts reported by the District for July 1, 2003 through September 20, 2003. The District made the same error when reporting federally funded wages for the same period.</p> <p>Management agreed with the finding and further stated: Correct amounts were reported on the quarterly Social Security reports, but an error was made on the year end reconciliation report. Staff will check the year end reconciliation report against quarterlies before submission.</p>	<p><b>Current Status:</b></p> <p>We reviewed Social Security and Medicare tax contributions for the 2005-06 and 2004-05 school years and found that the MVSD did take corrective action.</p> <p>On June 5, 2008, LECS paid the District \$7,041.</p>
<p><u>III. Finding No. 3: Errors in Reporting Nonresident Pupil Membership Data Resulted in a Reimbursement Underpayment of \$5,862</u></p> <ol style="list-style-type: none"> <li>1. District personnel responsible for compiling pupil membership data should implement procedures to ensure that membership for all nonresident pupils is accurately reported to DE.</li> </ol>	<p><b>Background:</b></p> <p>Pupil membership reports submitted to DE for the 2003-04 school year were inaccurate. The District failed to report 161 secondary membership days for a student placed in a private home.</p> <p>Management agreed with the finding and further stated: As a result of a clerical error, a student was identified on the 2003-04 data as a non-resident but was inadvertently reported incorrectly as a resident. Going forward, final reports will be reviewed by the business manager before submission.</p>	<p><b>Current Status:</b></p> <p>Our review of the 2005-06 and 2004-05 found no reportable nonresident pupil membership errors and found the MVSD <u>did</u> take corrective action.</p> <p>As of our fieldwork completion date of July 21, 2008, DE had yet to adjust the District's allocations to correct the underpayment of \$5,862. We again recommend that DE adjust the District's allocations to correct the underpayment.</p>

<p>2. DE should amend the District's membership reports and adjust the District's allocations to correct the reimbursement underpayment of \$5,862.</p>		
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<p><u><i>IV. Finding No. 4: Board Members Failed to File and/or Timely File Statements of Financial Interests in Violation of the State Public Official and Employee Ethics Act</i></u></p> <ol style="list-style-type: none"> <li>1. Seek the advice of the board solicitor in regard to the board's responsibility when an elected board member fails to file a Statement of Financial Interests (SFI).</li> <li>2. Develop procedures to ensure that all individuals required to file SFIs do so in compliance with the Ethics Act.</li> </ol>	<p><b>Background:</b></p> <p>Our audit of District records found the following: one board member filed a SFI form late for the 2005 calendar year; five board members failed to file SFIs and two board members filed their SFI late for the 2004 calendar year; seven board members failed to file SFIs for the 2003 calendar year; and one board member did not file a SFI for the 2002 calendar year.</p> <p>Management agreed with the finding and further stated: In the future, reminders will be sent out to board members before statement become delinquent.</p>	<p><b>Current Status:</b></p> <p>We audited the Statements of Financial Interests for the 2006 and 2007 calendar years and found two board members failed to file a SFI for the 2006 calendar year. We found that MVSD did implement the corrective action stated. Two reminders were sent out to board members who had failed to file.</p> <p>The State Ethics Commission did a compliance review based on our prior audit. They found 11 non filers and were subsequently provided the 11 SFIs with no further investigation required.</p> <p>A report will be forwarded to the State Ethics Commission for additional review and investigation, as it deems necessary.</p>
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<p><u><i>V. Finding No. 5 Certification Deficiencies</i></u></p> <ol style="list-style-type: none"> <li>1. Implement procedures to compare employees' certifications to the certification requirements of the assignments the District intends to give to the employee.</li> <li>2. DE should adjust the District's allocations to recover any subsidy forfeiture that may be levied.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit found two professional employees were not properly certified for their positions.</p> <p>Management agreed with the finding and further stated: Special Education Supervisor Emergency Certification lapsed at the end of September of 2005. Special Education Supervisor has applied for an emergency certification for 2005-06. Special Education Supervisor will take the PRAXIS and apply for permanent certification in August 2006. Beginning with school year 2006-07 certification tracking reports will be printed out monthly by the District Office to identify any delinquent certification.</p>	<p><b>Current Status:</b></p> <p>We followed up on the two positions and found that one professional had been reassigned and the other had retired at the end of the 2005-06 school year and found no errors during the current audit. We found that MVSD did take the appropriate corrective action.</p> <p>DE withheld the subsidy forfeiture of \$1,239 in June 2007.</p>
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## **Distribution List**

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This report was initially distributed to the superintendent of the school district, the board members, our website address at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us), and the following:

The Honorable Tom Corbett  
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