

NEW DAY CHARTER SCHOOL
HUNTINGDON COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

MAY 2012

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

Mr. Fred Foster, Board President
New Day Charter School
256 South 5th Street
Huntingdon, Pennsylvania 16652

Dear Governor Corbett and Mr. Foster:

We conducted a performance audit of the New Day Charter School (NDCS), formerly Tuscarora Blended Learning Charter School, to determine its compliance with applicable state laws, contracts, grant requirements, and administrative procedures. Our audit covered the period July 1, 2006 through October 25, 2010, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2008 and June 30, 2007, as they were the most recent reimbursements subject to audit. 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 NDCS complied, in all significant respects, with applicable state laws, 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 NDCS's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve NDCS's operations and facilitate compliance with legal and administrative requirements. We appreciate the NDCS's cooperation during the conduct of the audit and its willingness to implement our recommendations.

Sincerely,

/s/

JACK WAGNER
Auditor General

May 7, 2012

cc: **NEW DAY CHARTER SCHOOL** Board of Trustees



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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the New Day Charter School (hereinafter “NDCS” or “Charter School”), formerly the Tuscarora Blended Learning Charter School. Our audit sought to answer certain questions regarding the Charter School’s compliance with applicable state laws, contracts, grant requirements, and administrative procedures.

Our audit scope covered the period July 1, 2006 through October 25, 2010, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidy and reimbursements was determined for school years 2007-08 and 2006-07.

Charter School Background

The Charter School, located in Huntingdon County, Pennsylvania opened in August 2003 under the name of Tuscarora Blended Learning Charter School. It was originally chartered on July 1, 2003, for a period of five years by the following school districts: Central Fulton, Forbes Road, Huntingdon Area, Juniata County, Juniata Valley, Mount Union Area, Southern Fulton, and Southern Huntingdon County. Effective July 1, 2010, its name was changed to the New Day Charter School. NDCS’s mission states: “It seeks to enhance and expand traditional educational opportunities by offering students, through a blended classroom, a comprehensive educational program that prepares them for their futures in this new century.”

During the 2009-10 school year, the NDCS provided educational services to 252 pupils from 31 sending school districts through the employment of 16 teachers, 3 full-time and part-time support personnel, and 4 administrators. The NDCS received approximately \$1.9 million in tuition payments from school districts required to pay for their students attending the Charter School in school year 2009-10.

Adequate Yearly Progress

The Charter School did not make Adequate Yearly Progress (AYP) for the 2010-11 school year and is in a “School Improvement II” status. A school that misses only one measure will not meet AYP. Specifically, the Charter School fell short of the 2011 AYP targets/goals for Reading and Mathematics Performance by the students overall group. This is the fifth consecutive year that the Charter School did not meet all AYP measures, and the third year that the Charter School is in a “School Improvement” status, which means the Charter School is subject to consequences and must take certain actions. The Charter School will need to meet AYP for two years in a row to be considered on track to meet the goal of all students attaining proficiency in Reading and Math by the year 2014.

AYP is a key measure of school performance established by the federal No Child Left Behind Act (NCLB) of 2001 requiring that all students reach proficiency in Reading and Math by 2014. For a school to meet AYP measures, students in the school must meet goals or targets in three areas: (1) Attendance (for schools that do

not have a graduating class) or Graduation (for schools that have a high school graduating class), (2) Academic Performance, which is based on tested students' performance on the Pennsylvania System of School Assessment (PSSA), and (3) Test Participation, which is based on the number of students that participate in the PSSA. Schools are evaluated for test performance and test participation for all students in the tested grades (3-8 and 11) in the school. AYP measures determine whether a school is making sufficient annual progress towards the goal of 100 percent proficiency by 2014.

Audit Conclusion and Results

Our audit found that the Charter School complied, in all significant respects, with applicable state laws, 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 Data Driving State

Subsidies. Our audit of the 2007-08 and 2006-07 pupil membership data submitted to the Department of Education (DE) by the Charter School found errors which may have resulted in state reimbursement over/underpayments to the sending districts for a portion of their charter school costs, as well as certain state subsidies received by school districts, such as basic education and special education funding (see page 10).

Finding No. 2: Failure to File for Charter School Lease Reimbursement.

Our audit found that the NDCS failed to file for state lease reimbursement for renting its school building for the 2007-08 school year, for which the Charter School was approved by DE to receive \$26,379 from the

Commonwealth under the state's Charter School Lease Reimbursement Program (see page 13).

Status of Prior Audit Findings and

Observations. There was no previous audit of the Charter School. Therefore, there are no prior audit findings or observations.

Background Information on Pennsylvania Charter Schools

Description of Pennsylvania Charter Schools:

Charter and cyber charter schools are taxpayer-funded public schools, just like traditional public schools. There is no additional cost to the student associated with attending a charter or cyber charter school. Charter and cyber charter schools operate free from many educational mandates, except for those concerning nondiscrimination, health and safety, and accountability.

Pennsylvania Charter School Law

Pennsylvania's charter schools were established by the Charter School Law (Law), enacted through Act 22 of 1997, as amended. In the preamble of the Law, the General Assembly stated its intent to provide teachers, parents, students, 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 student 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 charter school will be established,⁴ and that the 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 Board,⁶ which is comprised of the Secretary of Education and six members appointed by the Governor with the consent of a majority of all of the members of the Senate.⁷

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).

Pennsylvania ranks high compared to other states in the number of charter schools:

According to the Center for Education Reform, Pennsylvania has the 7th highest charter school student enrollment, and the 10th largest number of operating charter schools, in the United States.

Source: "National Charter School and Enrollment Statistics 2010." October, 2010.

Funding of Pennsylvania Charter Schools:

Brick-and-mortar charter schools and cyber charter schools are funded in the same manner, which is primarily through tuition payments made by school districts for students who have transferred to a charter or cyber charter school.

The Charter School Law requires a school district to pay a per-pupil tuition rate for its students attending a charter or cyber charter school.

With certain exceptions for charter schools within the School District of Philadelphia, 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

Act 88 of 2002 amended the Law to distinguish cyber charter schools, which conduct a significant portion of their curriculum and instruction through the Internet or other electronic means, from brick-and-mortar charter schools that operate in buildings similar to school districts.¹⁰ Unlike brick-and-mortar charter schools, cyber charter schools must submit their application to the Department of Education (DE), which determines whether the application for a charter should be granted or denied.¹¹ However, if DE denies the application, the applicant can still appeal the decision to the State Charter School Appeal Board.¹² In addition, DE is responsible for renewing and revoking the charters of cyber charter schools.¹³ Cyber charter schools that had their charter initially approved by a local school district prior to August 15, 2002, must seek renewal of their charter from DE.¹⁴

Pennsylvania Charter School Funding

The Commonwealth bases the funding for charter schools on the principle that the state's subsidies should follow the students, regardless of whether they choose to attend traditional public schools or charter schools. According to the Charter School Law, the sending school district must

⁸ 24 P.S. § 17-1720-A.

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

¹⁰ 24 P.S. §§ 17-1703-A, 17-1741-A *et seq.*

¹¹ 24 P.S. § 17-1745-A(d).

¹² 24 P.S. § 17-1745-A(f)(4).

¹³ 24 P.S. § 17-1741-A(a)(3).

¹⁴ 24 P.S. § 17-1750-A(e).

pay the charter/cyber charter school a per-pupil tuition rate based on its own budgeted costs, minus specified expenditures, for the prior school year.¹⁵ For special education students, the same funding formula applies, plus an additional per-pupil amount based upon the sending district's special education expenditures divided by a state-determined percentage specific to the 1996-97 school year.¹⁶ The Charter School Law also requires that charter schools bill each sending school district on a monthly basis for students attending the charter school.¹⁷

Typically, charter schools provide educational services to students from multiple school districts throughout the Commonwealth. For example, a charter school may receive students from ten neighboring, but different, sending school districts. Moreover, students from numerous districts across Pennsylvania attend cyber charter schools.

Under the Public School Code of 1949, as amended, the Commonwealth also pays a reimbursement to each sending school district with students attending a charter school that amounts to a mandatory percentage rate of total charter school costs.¹⁸ Commonwealth reimbursements for charter school costs are funded through an education appropriation in the state's annual budget. However, the enacted state budget for the 2011-12 fiscal year eliminated funding of the charter school reimbursement previously paid to sending school districts.¹⁹

¹⁵ See 24 P.S. § 17-1725-A(a)(2).

¹⁶ See 24 P.S. §§ 17-1725-A(a)(3); 25-2509.5(k).

¹⁷ See 24 P.S. § 17-1725-A(a)(5).

¹⁸ See 24 P.S. § 25-2591.1. Please note that this provision is contained in the general funding provisions of the Public School Code and not in the Charter School Law.

¹⁹ Please note that the general funding provision referenced above (24 P.S. § 25-2591.1) has not been repealed from the Public School Code and states the following: "For the fiscal year 2003-2004 and each fiscal year thereafter, if insufficient funds are appropriated to make Commonwealth payments pursuant to this section, such payments shall be made on a pro rata basis." Therefore, it appears that state funding could be restored in future years.

Audit Scope, Objectives, and Methodology

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 Pennsylvania Department of Education, and other concerned entities.

Our audit, conducted under the 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 July 1, 2006 through October 25, 2010, except for the verification of professional employee certification which was performed for the period July 1, 2009 through June 30, 2010.

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

For the purposes of our audit work and to be consistent with Department of Education (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

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 statute, regulation, policy, contract, grant requirement, or administrative procedure. Observations are reported when we believe corrective action should be taken to remedy a potential problem not rising to the level of noncompliance with specific criteria.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws and defined business practices. Our audit focused on assessing NDCS’s compliance with applicable state laws, 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:

- ✓ Was the charter school in overall compliance with the Public School Code of 1949²⁰ (PSC) and the Charter School Law²¹ (Law)?
- ✓ Did the charter school have policies and procedures regarding the requirements to maintain student health records and perform required health services, and keep accurate documentation supporting its annual health

²⁰ 24 P.S. § 1-101 *et seq.*

²¹ 24 P.S. § 17-1701-A *et seq.*

services report filed with the Department of Health to receive state reimbursement?

- ✓ Did the charter school receive state reimbursement for its building lease under the Charter School Lease Reimbursement Program, was its lease agreement approved by its Board of Trustees, and did its lease process comply with the provisions of the Public Official and Employee Ethics Act?²²
- ✓ Did the charter school comply with the open enrollment and lottery provisions of the Law?
- ✓ Does the charter school provide the services required for its special education students through outside agencies and/or through properly certified professional staff with the required instructional hours and/or training?
- ✓ Did the charter school board of trustees and administrators, and the chartering school board members comply with the PSC, the Public Official and Employee Ethics Act, and the Sunshine Act?
- ✓ Were at least 75 percent of the charter school's teachers properly certified and did all of its noncertified teachers meet the "highly qualified teacher" requirements?
- ✓ Did the charter school require its noncertified professional employees to provide 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?
- ✓ Did the charter school accurately report its membership numbers to DE and were its average daily membership and tuition billings accurate?
- ✓ Did the charter school comply with the Law's compulsory attendance provisions and, if not, did the charter school remove days in excess of ten

²² 65 Pa.C.S. § 1101 *et seq.*

consecutive unexcused absences from the school's reported membership totals pursuant to the regulations?²³

- ✓ Did the charter school take appropriate steps to ensure school safety?
- ✓ Did the charter school require that all of its employees enroll in the Public School Employees' Retirement System at the time of filing its charter school application as required by the Law, unless the board of trustees had a retirement plan that covered the employees or the employees were already enrolled in another retirement program?
- ✓ Did the charter school use an outside vendor to maintain its membership data and, if so, are internal controls in place related to vendor access?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties which warrant further attention during our audit?

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, 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, observations, and conclusions based on our audit objectives.

NDCS management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Charter School is in compliance with applicable laws, 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.

²³ 22 Pa. Code § 11.24.

Our audit examined the following:

- Records pertaining to professional employee certification, student health services, special education, lease agreements, open enrollment, vendor contracts, and student enrollment.
- Items such as board of trustees' meeting minutes, pupil membership records, IRS 990 forms, and reimbursement applications.
- Tuition receipts and deposited state funds.

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

Findings and Observations

Finding No. 1

Errors in Reporting Pupil Membership Data Driving State Subsidies

Charter School Law (CSL) relevant to the finding:

Membership data must be reported in accordance with the Department of Education's (DE) guidelines and instructions to ensure that correct state subsidies and reimbursements are received.

Section 1725-A(a)(5) of the CSL, 24 P.S. § 17-1725-A(a)(5), states, in part:

“ . . . A student enrolled in a charter school shall be included in the average daily membership of the student's district of residence for the purpose of providing basic education funding payments and special education funding pursuant to Article XXV. . . . ”

Our audit of the Charter School's 2007-08 and 2006-07 pupil membership data submitted to DE found errors which may have resulted in over/underpayments to state reimbursements paid to sending school districts for a portion of their costs for students attending the Charter School. Additionally, these errors may have also caused over/underpayments in other state subsidies based on pupil membership received by these sending school districts.

The accuracy of pupil membership data is important because it drives the funding received by charter and cyber charter schools, as well as certain state subsidies received by school districts, such as basic education and special education funding. While we did not find membership errors in the Charter School's tuition billings to sending school districts, a function that the Charter School contracts out to its intermediate unit, we did find the following errors in membership reports the Charter School submitted to DE for the 2006-07 and 2007-08 school years:

School District	<u>DAYS (OVER)/UNDERSTATED</u>			
	<u>2006-07</u>		<u>2007-08</u>	
	<u>Elementary</u>	<u>Secondary</u>	<u>Elementary</u>	<u>Secondary</u>
Big Spring	-	51	-	-
Carlisle Area	-	-	-	(68)
Central Fulton	-	(103)	-	(362)
Chestnut Ridge	-	(10)	-	-
Forbes Road	45	(99)	-	-
Huntingdon Area	-	(162)	-	(851)
Juniata County	-	23	-	(2)
Juniata Valley	-	168	-	-
Lebanon	-	-	-	20
Midd-West	-	(83)	-	-
Mifflin County	26	(419)	183	(183)
Mount Union Area	(38)	(227)	-	(362)
Newport	-	-	-	(1)
Northern Bedford Co.	-	-	-	(1)

Philadelphia City	-	-	-	181
Southern Huntingdon Co.	(69)	(178)	-	(351)
State College Area	-	-	-	7
Tamaqua Area	-	181	-	-
Tri-Valley	-	(183)	-	-
Tussey Mountain	-	(145)	-	-
West Perry	-	-	-	2

Public School Code (PSC) relevant to the finding:

Pursuant to the PSC, the Commonwealth was required to reimburse sending school districts up to 30 percent or 41.96 percent of the tuition paid to charter and cyber charter schools during the audit period. (24 P.S. § 25-2591.1)

Pupil membership is one of the factors in the calculation of state reimbursement paid to school districts for a portion of their charter school costs resulting from required tuition payments for students attending a charter school. Consequently, the Charter School’s reporting errors may have resulted in over/underpayments in the Commonwealth’s reimbursements paid to these sending school districts for students that attended the Charter School during the 2006-07 and 2007-08 school years. Moreover, the Charter School’s reporting errors may have also caused over/underpayments in other sending school district state subsidies based on pupil membership for these years. Specifically, membership reported by charter and cyber charter schools is credited to the sending school districts for the purpose of calculating certain state subsidies, like basic education and special education funding. We will determine whether these errors resulted in actual over/underpayments during our cyclical audit of each individual sending school districts.

The Charter School indicated that its pupil membership errors were caused by the failure of its personnel to reconcile pupil membership reports submitted to DE to tuition bills submitted by the contracted intermediate unit to the sending school districts.

Recommendations

The *New Day Charter School* should:

1. Institute a system of review of pupil membership reports and tuition billings to ensure agreement before submission of membership reports to DE.
2. Review subsequent year reports and resubmit to DE, if necessary.

The *Department of Education* should:

3. Review the accuracy of pupil membership reports submitted by the Charter School to DE and correct any over/underpayments in state subsidies paid to sending school districts resulting from these errors.

Management Response

Management stated the following:

The discrepancy in pupil membership counts between that derived from district tuition invoicing compared to that reported in child accounting can be attributed to the use of a manual data collection method used by the individuals responsible for completing the child accounting forms. The manual system was tedious and error prone with no verification process.

The school has recently implemented a student information system, MMS For Schools. This application generates membership data for both district tuition invoicing and PIMS/child accounting reporting. As changes in either student educational programs or residences occur, such data is instantaneously available for both invoicing and child accounting uses thereby eliminating the above cause of errors.

Finding No. 2 →

Failure to File for Charter School Lease Reimbursement

Public School Code (PSC) relevant to the finding:

Section 2574.3(a) of the PSC, 24 P.S. § 25-2574.3(a), states as follows:

“For leases of buildings or portions of buildings for charter school use which have been approved by the Secretary of Education on or after July 1, 2001, the Department of Education (DE) shall calculate an approved reimbursable annual rental charge.”

“Approved reimbursable annual rental for such approved leases of buildings or portions of buildings for charter school use shall be the lesser of (i) the annual rental payable under the provisions of the approved lease agreement, or (ii) the product of the enrollment, as determined by DE, times one hundred sixty dollars (\$160) for elementary schools, two hundred twenty dollars (\$220) for secondary schools, or two hundred seventy dollars (\$270) for area vocational-technical schools.”

“The Commonwealth shall pay, annually, for the school year 2001-2002 and each school year thereafter, to each charter school which leases, with the approval of DE, buildings or portions of buildings for charter school use under these provisions, an amount determined by multiplying the aid ratio of the charter school by the approved reimbursable annual rental.”

Our audit found that the Charter School failed to file for state lease reimbursement for renting its school building for the 2007-08 school year, for which the Charter School was approved by DE to receive \$26,379 from the Commonwealth under the state’s Charter School Lease Reimbursement Program.

Under the PSC, a charter school may receive reimbursement from the Commonwealth for a portion of its costs associated with leasing building space for educational purposes if certain criteria is met. Requests for state reimbursement must be submitted to DE, the agency responsible for administering the Charter School Lease Reimbursement Program.

During the 2007-08 school year, the Charter School leased a building that was used for instruction for grades K-12. Annual lease costs for the building totaled \$103,500. While our review found that the Charter School applied for approval of its lease costs, which were approved by DE in the amount of \$26,379 for the 2007-08 school year. However, the Charter School failed to file the necessary forms to receive reimbursement payments for these approved costs. Consequently, as of the end of our fieldwork, the Charter School had not received the \$26,379 in 2007-08 state reimbursements for which it was approved.

However, it should be noted that final decisions regarding eligibility and reimbursement amounts are made by DE and not by this Department. According to personnel, the Charter School failed to timely file for the state lease reimbursement because of a misunderstanding of the necessary filing procedures for this reimbursement.

On October 22, 2010, Charter School personnel submitted the charter school lease reimbursement application for the 2007-08 school year.

Recommendations

The *New Day Charter School* should:

Institute an internal review process to ensure the necessary applications for approval and reimbursement of a charter school lease are filed timely and the approved payment is received.

The *Department of Education* should:

Review the application for reimbursement submitted by the Charter School on October 22, 2010, to determine whether the Charter School is still eligible to receive state reimbursement of \$26,379 for previously approved lease costs for the 2007-08 school year, which were filed late by the Charter School.

Management Response

Management stated the following:

The request for charter school lease reimbursement for the 07-08 year was not filed in a timely manner. The initial notice from PDE was sent to school personnel on October 10, 2007. A second notice was received on August 14, 2008. The PDE-418 was submitted on October 15, 2008. The notification of assignment of a permanent reimbursable percent was received by school personnel on November 19, 2008 along with approval of the lease period for the 07-08 school year. Wording in this notice was misinterpreted as meaning that the PDE-419 did not need to be submitted.

The P-419 for 2007-08 has been completed and has been submitted to PDE for reimbursement at the direction of PDE.

Status of Prior Audit Findings and Observations

This is our first audit of the Charter School. Therefore, there are no prior findings or observations.



Distribution List

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

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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, PA 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.

