

NORRISTOWN AREA SCHOOL DISTRICT
MONTGOMERY COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

AUGUST 2009

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

Ms. Janice Pearce, Board President
Norristown Area School District
401 North Whitehall Road
Norristown, Pennsylvania 19403

Dear Governor Rendell and Ms. Pearce:

We conducted a performance audit of the Norristown Area School District (NASD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period February 24, 2006 through February 25, 2009, 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, 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 NASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in the finding noted in this report. In addition, we identified two matters unrelated to compliance that are reported as observations. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/

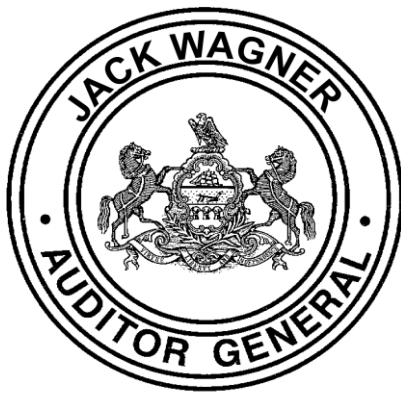
JACK WAGNER
Auditor General

August 17, 2009

cc: **NORRISTOWN AREA SCHOOL DISTRICT** Board Members

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Norristown Area School District (NASD). 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 district in response to our prior audit recommendations.

Our audit scope covered the period February 26, 2006 through February 25, 2009, 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 NASD encompasses approximately 15 square miles. According to 2000 federal census data, it serves a resident population of 61,500. According to District officials, in school year 2005-06 the NASD provided basic educational services to 6,994 pupils through the employment of 604 teachers, 367 full-time and part-time support personnel, and 43 administrators. Lastly, the NASD district received more than \$20 million in state funding in school year 2005-06.

Audit Conclusion and Results

Our audit found that the district complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, one compliance-related matter reported as a finding. In addition, two matters unrelated to compliance are reported as observations.

Finding: Lack of Bus Driver Qualifications Documentation. Our audit of school bus drivers' qualifications found that 4 of the 44 drivers tested did not have a current annual physical on file as required by the Public School Code (see page 6).

Observation No. 1: Memoranda of Understanding Not Updated Timely. Our audit of the NASD's records found that the NASD's Memoranda of Understanding with the Norristown, East Norriton, and West Norriton police departments have not been updated (see page 8).

Observation No. 2: Unmonitored Vendor Access Control and Logical Access Weaknesses. We determined that a risk exists that unauthorized changes to the district's data could occur and not be detected because the NASD was unable to provide supporting evidence that it is adequately monitoring all vendor activity in its system. Three areas of weakness were identified in our review (see page 10).

Status of Prior Audit Findings and Observations. With regard to the status of our prior audit recommendations to the NASD from an audit we conducted of the 2003-04 and 2002-03 school years, we

found the NASD has taken appropriate corrective action in implementing our recommendations pertaining to Social Security and Medicare (see page 14)

We found the NASD has taken appropriate corrective action in implementing our recommendations pertaining to certification irregularities (see page 15).

We found the NASD has taken appropriate corrective action in implementing our recommendations pertaining to possible inaccurate reporting of retirement wages (see page 15).

We found that the NASD has taken appropriate corrective action in implementing our recommendations pertaining to board members who failed to file Statements of Financial Interests (see page 16).

Finally, we found the NASD has taken appropriate corrective action in implementing our recommendations regarding bus drivers' qualifications (see page 17).

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 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 February 26, 2006 through February 25, 2009, except for the verification of professional employee certification which was performed for the period of February 23, 2006 through February 19, 2009.

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 NASD'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 follow applicable laws and procedures in areas dealing with pupil membership and ensure that adequate provisions were taken to protect the data?
- ✓ 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.

NASD 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 bus driver qualifications, professional employee certification, state ethics compliance, and financial stability.
- Items such as Board meeting minutes and reimbursement applications.
- Deposited state funds.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on September 12, 2006, we reviewed the District's response to DE dated November 27, 2006. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding

Criteria relevant to this finding:

Pennsylvania Department of Transportation regulations, 67 PA Code §71.3, require an annual physical of every holder of a license authorizing the driver to operate a school bus.

Lack of Bus Driver Qualifications Documentation

Our audit of bus drivers' qualifications found that four bus drivers did not have updated annual physical examination certificates on file.

Several different state statutes and regulations establish the minimum required qualifications for school bus drivers. The ultimate purpose of these requirements is to ensure the protection of the safety and welfare of the students transported in school buses. We reviewed the following five requirements:

1. Possession of a valid driver's license;
2. Completion of school bus driver skills and safety training;
3. Passing a physical examination;
4. Lack of convictions for certain criminal offenses; and
5. Official child abuse clearance statement.

We reviewed the personnel records of a random sample of 44 of the 218 drivers currently employed by the Norristown Area School District and its transportation contractors. Our audit found that four drivers employed by one of the contractors did not have updated physical examination certificates on file.

Recommendations

The *Norristown Area School District* should:

Include in its verification process each school year a review of updated physical examination certificates.

Management Response

Management stated the following:

[The contractor] could not produce proof that four (4) of their current bus drivers had received annual physical examinations as required. As you are aware, [the contractor] is currently in the midst of a management team transition. While this does not excuse the lack of available paperwork, it does provide the District with an excellent opportunity to impress upon the new management team our need for their cooperation and compliance in all matters related to the transportation of our students.

In response to this matter, [the contractor] is implementing new software that will enable them to more effectively and efficiently monitor issues related to their staffing and personnel records. In addition to monitoring annual physical exams, this software will utilize database management techniques to help [the contractor] monitor license and clearance issues as well.

Because this matter involved only 4 out of 44 drivers, management is respectfully requesting that this issue be identified as an "observation" rather than a "finding."

Auditor Conclusion

The failure to provide evidence of annual physical examinations is a violation of the Public School Code. Therefore, this will remain as a written finding.

Observation No. 1 →

Memoranda of Understanding Not Updated Timely

Criteria relevant to the observation:

Section 1303-A(c) of the Public School Code provides:

All school entities shall develop a memorandum of understanding with local law enforcement which sets forth procedures to be followed when an incident involving an act of violence or possession of a weapon by any person occurs on school property. Law enforcement protocols shall be developed in cooperation with local law enforcement and the Pennsylvania State Police.

Additionally, the Basic Educational Circular issued by the Department of Education entitled Safe Schools and Possession of Weapons, contains a sample MOU to be used by school entities. Section VI, General Provisions item (B) of this sample states:

This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties, but in any event must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter.

Our audit of the District's records found that the Memoranda of Understanding (MOU) with the Norristown, East Norriton, and West Norriton police departments were dated December 1998 and have not been updated since.

The failure to update the MOUs with the local law enforcement agencies could result in a lack of cooperation, direction, and guidance between District employees and the law enforcement agencies if an incident occurs on school property, at any school sponsored activity, or any public conveyance providing transportation to or from a school or school sponsored activity. This internal control weakness could have an impact on law enforcement notification and response, and ultimately the resolution of a problem situation.

Recommendations

The *Norristown Area School District* should:

1. In consultation with the District's solicitor, review, update and re-execute the current MOUs between the District and the Norristown, East Norriton, and West Norriton police departments.
2. Adopt a policy requiring the administration to review and re-execute the MOUs every two years.

Management Response

Management stated the following:

An updated Memorandum of Understanding is being obtained with our local law enforcement agencies. Internal practices have been changed to insure that the MOU be reviewed and re-executed every two years as required.

Observation No. 2

Unmonitored Vendor System Access and Logical Access Control Weaknesses

What is logical access control?

"Logical access" is the ability to access computers and data via remote outside connections.

"Logical access control" refers to internal control procedures used for identification, authorization and authentication to access the computer systems.

Norristown Area School District uses software purchased from an outside vendor for its critical applications (i.e., membership/attendance). The vendor has remote access into the District's network servers.

Based on our current year review of controls over the vendor, we determined that a risk exists that unauthorized changes to the District's data could occur and not be detected because the District was unable to provide supporting evidence that it is adequately monitoring all vendor activity in its system. However, since the District has adequate manual compensating controls in place to verify the integrity of the membership and attendance information in its database, that risk is mitigated.

Reliance on manual compensating controls becomes increasingly problematic if the District would ever experience personnel and/or procedure changes that could reduce the effectiveness of the manual controls. Unmonitored vendor system access and logical access control weaknesses could lead to unauthorized changes to the District's membership information and result in the District not receiving the funds to which it was entitled from the state.

During our review we found the District to have the following weaknesses over its vendor access:

1. The vendor uses a group userID rather than requiring that each employee has a unique userID and password.
2. The District does not maintain proper documentation to evidence that terminated employees were removed from the system in a timely manner.
3. The District does not have a written Acceptable Use Policy.

Recommendations

The *Norristown Area School District* should:

1. Require the vendor to assign unique userIDs and passwords to vendor employees authorized to access the District's system. Further, the District should obtain a list of vendor employees with access to its data and ensure that changes to the data are made only by authorized vendor representatives.
2. Maintain documentation to evidence that terminated employees are properly removed from the system in a timely manner.
3. Develop and maintain a written information technology (IT) security policy and ensure that all employees are aware of this policy. The District's Acceptable Use Policy should include provisions for privacy (monitoring of electronic mail, access to files), access (acceptable use guidelines for users), accountability (responsibilities of users, auditing incident handling), authentication (e.g., password and syntax requirements), and violations/incidents (what is to be reported and to whom).

Management Response

Management provided the following response to our observation:

It is the IT management's opinion that the risk associated with assigning individual IDs to vendor employees is equal to or greater than using a group access ID. Assigning individual user IDs for the vendor adds a level of complexity for both the vendor and District, in order to maintain and track these accounts and be sure these accounts are being enabled, disabled, or removed, depending on hiring and resignations at the vendor. The vendor does not only support the Norristown Area School District, but countless other Districts throughout the country. If each District required the vendor to have individual accounts for access, you are introducing hundreds, possibly thousands of accounts for the vendor to track. This makes it more likely that both vendor and supported Districts will be unable to properly monitor these numerous accounts. With a group user ID, the controls already exist to periodically change the password and to add or remove remote access for the vendor depending on scheduled upgrades and maintenance. The vendor also has procedures in place to ensure that only authorized support personnel have access to the group ID password. We feel that with the controls in place over the group ID as well as manual controls regarding changes to District data, it would be easy to determine any unauthorized changes to data. Finally, the vendor is a nationally recognized leader in educational management software, who should also be trusted to maintain a certain level of security and safety when it comes to their own electronic systems.

Management Agrees with Recommendation 2:

IT Management is currently formulating a plan for removing employee user IDs in a more timely manner. While using the board report to determine who needs to be removed has worked to this point, we agree that a more pro-active policy should be in place to remove employee access at the exact date/time a user is leaving the District.

Management Agrees with Recommendation 3:

IT Management has begun inter-department discussions regarding a security policy for the District. In the near future, IT will begin working with the District Policy Committee as well as other representatives to formulate a finalized policy.

Auditor Conclusion

We continue to recommend that each vendor employee has his/her own userID on the District's system. If only one userID is available for all vendor actions, then the temporary assignment of the userID to a particular vendor employee should be logged and monitored to establish and ensure accountability.

Status of Prior Audit Findings and Observations

Our prior audit of the Norristown Area School District (NASD) for the school years 2003-04 and 2002-03 resulted in four reported findings and one observation. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We analyzed the NASD Board's written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings. As shown in the following table, we found that NASD did implement recommendations related to the findings and observation.

<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: Social Security and Medicare Reimbursement Underpayment of \$30,710</i></u></p> <ol style="list-style-type: none"> 1. Ensure that total Social Security and Medicare wages are reported in columns four and five of the Reconciliation of Social Security and Medicare Tax Contributions reimbursement applications. 2. Reconcile the application for reimbursement to the applicable Internal Revenue Service Form 941. 3. DE should pay the District an additional \$30,710 to resolve the finding. 	<p>Background:</p> <p>Our prior audit of the District's 2003-04 and 2002-03 Reconciliation of Social Security and Medicare Tax Contributions Reimbursement forms filed with DE found errors in reporting the total taxable wages for the school year 2003-04, resulting in a reimbursement underpayment of \$30,710.</p>	<p>Current Status:</p> <p>Our current audit found no discrepancies in the Reconciliation of Social Security and Medicare Tax Contributions reimbursement applications.</p> <p>The District received notification that the adjustment of \$30,710 would be included in its March 2009 payment.</p>

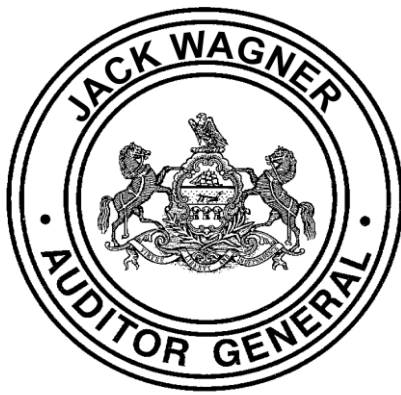
<p><u>II. Finding No.2: Certification Irregularities</u></p> <ol style="list-style-type: none"> 1. Review controls to ensure that all positions requiring certification are staffed with persons holding proper certification. 2. DE should adjust the District's allocations to assess the subsidy forfeitures. 	<p>Background:</p> <p>Our prior audit of the professional employees' certification and assignments for the period January 28, 2003 through February 22, 2006, found that nine individuals were assigned to teach English as a Second Language (ESL) without proper certification during the 2005-06 and 2004-05 school years.</p>	<p>Current Status:</p> <p>Our current audit found that:</p> <ul style="list-style-type: none"> • Six of the previously cited individuals received permanent certification; • Two of the individuals were found to no longer be employed after the 2005-06 school year; and • One individual no longer teaches ESL. <p>There were no additional certification irregularities found by our current audit.</p> <p>DE deducted \$34,867 in May 2008 to assess the subsidy forfeitures.</p>
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<p><u>III. Finding No. 3: Possible Inaccurate Reporting of Retirement Wages</u></p> <ol style="list-style-type: none"> 1. Review the Public School Employees' Retirement System (PSERS) Reference Manual for determination of wages eligible for retirement and contact PSERS for determination of any payments that the payroll clerk is unsure how to report. 2. Ensure contracts are not approved that conflict with PSERS reporting guidelines. 3. PSERS should review the wages reported for the administrators for the 2003-04 and 2002-03 school years, and render an opinion on the propriety of the retirement wages 	<p>Background:</p> <p>Our prior audit of the District's payroll and retirement records found that retirement wages may have been overstated for five administrators for the 2003-04 and the 2002-03 school years in reports submitted to PSERS. The administrators' retirement wages reported to PSERS for these school years included salary paid in lieu of vacation and personal days in the amounts of \$12,789 and \$33,331 for the 2003-04 and 2002-03 school years, respectively.</p>	<p>Current Status:</p> <p>Our current audit found that the District did not include ineligible wages in reports submitted to PSERS.</p> <p>Additionally, we contacted PSERS to find out if it determined if the questionable wages reported for the five administrators for the 2003-04 and 2002-03 school years were ineligible. PSERS determined that the questionable wages were ineligible, and it is in the process of making the appropriate adjustments.</p> <p>Furthermore, we were informed that, since PSERS reports wages to DE's Labor, Education and Community Services Comptroller's Office quarterly, the necessary retirement subsidy adjustment would be made in the next quarter.</p>
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<p>reported by the District for the individuals.</p> <p>4. If any parts of the payments are determined to be ineligible for retirement, PSERS should make the necessary corrections to pension benefits and contributions.</p> <p>5. DE, in conjunction with PSERS determination of the propriety of wages reported for retirement, should determine if the District was overpaid retirement subsidy, and make any necessary adjustments.</p>		
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<p><u>IV. Finding No. 4: Board Members Failed to File Statements of Financial Interests</u></p> <p>1. Seek the advice of the District's solicitor in regard to the board's responsibility when an elected board member fails to file a Statement of Financial Interests.</p> <p>2. Develop procedures to ensure all individuals required to file Statements of Financial Interests do so in compliance with the Public Official and Employee Ethics Act.</p>	<p>Background:</p> <p>Our prior audit of District records found that two members of the board failed to file Statements of Financial Interests for the year ended December 31, 2004, and six failed to file statements for the year ended December 31, 2003. As a result of our audit, two and three members of the board submitted their statements late for the years ended December 31, 2004 and 2003, respectively.</p>	<p>Current Status:</p> <p>Our current audit, found that the District implemented our recommendations. Additionally, all board members filed their Statement of Financial Interests for the years ended 2007, 2006 and 2005 in a timely manner.</p>
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<p><u>Observation: Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications</u></p> <ol style="list-style-type: none">1. Develop a process to determine, on a case-by-case basis whether prospective and current employees of the District or the District's transportation contractors have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children.2. Implement written policies and procedures to ensure the District is notified when drivers are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children.	<p>Background:</p> <p>Our prior audit found that neither the District nor the transportation contractors had written policies or procedures in place to ensure that they were notified if current employees were charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children.</p>	<p>Current Status:</p> <p>Our current audit found that the District issued, for the 2008-09 school year, an operations office memorandum that was sent to all NASD carriers and the District's transportation department personnel as a reminder of several important guidelines regarding drivers. Included in this reminder is notification that the District will maintain relationships with all local municipal police forces, as well as local judges' offices. The District will also routinely check the Megan's Law database to insure that drivers have not been added. The District will immediately investigate should they learn of any offenses that involve anyone transporting NASD students.</p>
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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:

The Honorable Edward G. Rendell
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Harrisburg, PA 17120

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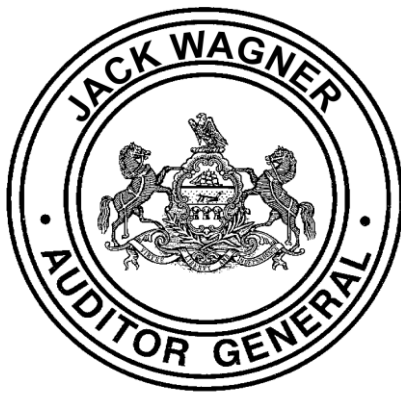
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