

NORTH CLARION COUNTY SCHOOL DISTRICT
CLARION COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

JANUARY 2011

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

Mr. Scott Daum, Board President
North Clarion County School District
10439 Route 36
Tionesta, Pennsylvania 16353

Dear Governor Corbett and Mr. Daum:

We conducted a performance audit of the North Clarion County School District (NCCSD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period April 24, 2009 through October 8, 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. 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 NCCSD 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. In addition, we identified one matter unrelated to compliance that is reported as an observation. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/

JACK WAGNER
Auditor General

January 21, 2011

cc: **NORTH CLARION COUNTY 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 North Clarion County School District (NCCSD). 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 NCCSD in response to our prior audit recommendations.

Our audit scope covered the period April 24, 2009 through October 8, 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.

District Background

The NCCSD encompasses approximately 112 square miles. According to 2000 federal census data, it serves a resident population of 5,068. According to District officials, in school year 2007-08 the NCCSD provided basic educational services to 651 pupils through the employment of 56 teachers, 27 full-time and part-time support personnel, and four administrators. Lastly, the NCCSD received more than \$4.7 million in state funding in school year 2007-08.

Audit Conclusion and Results

Our audit found that the NCCSD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except for two compliance-related matters reported as findings. In addition, one matter unrelated to compliance is reported as an observation.

Finding No. 1: Errors in Reporting Pupil Transportation Data Resulted in Subsidy Underpayments Totaling \$54,372.

Our audit of the 2007-08 and 2006-07 school years found errors in the reporting of pupil transportation data to the Department of Education resulting in regular transportation subsidy underpayments of \$32,792 for the 2007-08 school year and \$20,425 for the 2006-07 school year. In addition, nonpublic pupils were understated by three for the 2007-08 school year, resulting in a nonpublic subsidy transportation subsidy underpayment of \$1,155 (see page 6).

Finding No. 2: Lack of Documentation Necessary to Verify Bus Drivers' Qualifications.

Our audit of current bus drivers' qualifications for the 2009-10 school year found a lack of documentation needed to verify that all the NCCSD's drivers had the required qualifications for employment (see page 10).

Observation: Unmonitored Vendor System Access and Logical Access Control Weaknesses. The NCCSD uses software purchased from an outside vendor for its critical student accounting application (membership and attendance). Based on our current year procedures, we determined that a risk exists that unauthorized changes to the NCCSD's data could occur and not be detected because the NCCSD was unable to provide supporting evidence that it is adequately monitoring all vendor activity in its system (see page 13).

Status of Prior Audit Findings and Observations. With regard to the status of our prior audit recommendations to the NCCSD, we found the NCCSD had taken appropriate corrective action in implementing our recommendations pertaining to professional personnel certification deficiencies (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 April 24, 2009 through October 8, 2010.

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

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 Department of Education 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 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.

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 NCCSD'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?
- ✓ 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?

- ✓ 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 use an outside vendor to maintain its membership data and if so, are there internal controls in place related to vendor access?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audits?

Methodology

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.

NCCSD 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

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.

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, and financial stability.
- Items such as Board meeting minutes, and reimbursement applications.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on January 8, 2010, we performed audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Criteria relevant to the finding:

Chapter 23 of the State Board of Education Regulations, Sections 23.4 states, in part:

The board of directors of a school district shall be responsible for all aspects of pupil transportation programs, including the following: . . .

(5) The furnishing of rosters of pupils to be transported on each school bus run and trip.

(6) The maintenance of a record of pupils transported to and from school, including determination of pupils' distances from home to pertinent school bus loading zones.

In addition, Section 518 of the Public School Code (PSC) requires retention of records for a period of not less than six years.

Instructions for completing DE's End-of-Year Pupil Transportation reports provides that the local agency (LEA) must maintain records of miles with pupils, miles without pupils, and the greatest number of pupils assigned to each vehicles. Additionally, the instructions provide procedures, information, and data used by the LEA should be retained for audit purposes.

Errors in Reporting Pupil Transportation Data Resulted in Subsidy Underpayments Totaling \$54,372

Our audit of the 2007-08 and 2006-07 school years found errors in the reporting of pupil transportation data to the Department of Education (DE) resulting in transportation subsidy underpayments of \$32,792 for the 2007-08 school year and \$20,425 for the 2006-07 school year. An additional underpayment of \$1,155 occurred in nonpublic transportation reimbursement for the 2007-08 school year.

Our audit was initially planned for the testing of the 2007-08 school year in which 3 of the District's 13 vehicles were chosen for analysis. During the audit of the tested vehicles it was discovered that the District failed to report miles for the transportation of pupils to and from the career center. As a result, the audit was expanded to include the 2006-07 school year.

The errors noted were as follows:

Vehicle Data

Contracted Carriers – 2007-08 School Year

- Miles with pupils were understated by 31.4 for one contracted vehicle;
- Miles without pupils were understated by 35.2 for one contracted vehicle; and
- The greatest number of pupils was understated by 49.

District-Owned Vehicles – 2007-08 School Year

- Miles with pupils were understated by 35 miles for one vehicle.

Contracted Vehicles – 2006-07 School Year

- Miles with pupils were understated by 31.4 miles for one contracted vehicle;
- Miles without pupils were understated by 35.2 miles for one contracted vehicle; and

- The greatest number of pupils transported was understated by 51.

Contracted Payments

Beginning with the 2007-08 school year, the District began deducting the cost of health insurance premiums for contractors' drivers from the District's payments to the contractors. Contractors in previous years cut a check to the District to pay for the premiums. Since these costs are to be borne by the contractors, they should not have been deducted from the total contractor costs reported to DE. This error resulted in a \$4,230 understatement of contracted costs for the 2007-08 school year.

Nonpublic Pupils

For the 2007-08 school year, the District reported 85 nonpublic pupils for transportation; however, supporting documentation showed that there were 88 nonpublic pupils transported. This error resulted in an underpayment of \$1,155 for nonpublic pupil transportation subsidy.

No errors in nonpublic pupils were noted for the 2006-07 school year.

Nonreimbursable Pupils

End of the year reports for the 2007-08 school year indicated that the District reported four nonreimbursable pupils on contracted vehicles and four nonreimbursable pupils on LEA-owned vehicles. The Pennsylvania Department of Transportation determined that the road that the elementary school and high school are located on is hazardous; therefore, the District should not be reporting any nonreimbursable students. When asked, District personnel were unable to explain who these eight nonreimbursable students were.

Non-reimbursable pupils are elementary pupils living within one and a half miles of their school or secondary pupils living within two miles of their school who are transported by the District. Such pupils do not qualify the District for transportation subsidy unless they are classified, as exceptional children, are being transported to

the area vocational-technical schools, or are transported over Pennsylvania Department of Transportation certified hazardous walking routes.

No errors in nonreimbursable pupils were noted in the 2006-07 school year.

School Code Violations

The District also failed to retain mileage sheets for at least six years as required by the PSC. Transportation personnel had to travel the bus route to the career center in order to provide the auditors with the mileage necessary to recalculate the District's transportation subsidy.

Additionally, the Board of School Directors failed to approve bus routes and rosters as required by Chapter 23 of the State Board of Education Regulations.

Conclusion

Miles with and without pupils, the greatest number of pupils transported, the number of nonreimbursable pupils and the number of nonpublic pupils are all integral parts of the transportation subsidy formula and must be maintained accurately in accordance with State Board of Education regulations and DE guidelines.

The errors were caused by clerical mistakes, a lack of internal controls to ensure accuracy of data reported, a lack of adequate training, and changes in District personnel.

We have provided DE with reports detailing the errors for use in recalculating the District's pupil transportation subsidy.

Recommendations

The *North Clarion County School District* should:

1. Thoroughly review all transportation data for accuracy before submitting reports to DE.
2. Ensure the transportation manager receives the necessary training to perform assigned duties.

3. Prepare and retain on file the source documentation necessary to support the transportation data reported to DE.
4. Perform a review of subsequent years' data for accuracy and resubmit reports, if necessary, to DE.

The *Department of Education* should:

5. Adjust the District's transportation subsidy to correct the underpayments of \$54,372.

Management Response

Management stated the following:

The majority of the underpayment was caused by not reporting the miles for students being transported to the Clarion County Career Center. We have corrected this for 2009-10 submission, and will be contacting the state in order to resubmit for the 2008-09 school year. Other areas that have also been addressed include the following:

- Accounting of nonpublic students
- Accounting of hazardous pupils
- Approval of bus routes prior to the start of the school year
- Maintaining mileage sheets for at least 6 years as required by PSC

Specific lists will be created for nonpublic and hazardous students on an annual basis. Bus routes with estimated mileage will be approved prior to the start of the school year and mileage sheets will be maintained for at least 6 years in order to comply with PSC. These tasks will be reviewed by central office on an annual basis.

Finding No. 2

Lack of Documentation Necessary to Verify Bus Drivers' Qualifications

Criteria relevant to the finding:

Chapter 23 of the State Board of Education Regulations indicates the board of directors of a school district is responsible for the selection and approval of eligible operators who qualify under the law and regulations.

Section 111 of the PSC requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police. Section 111 lists convictions for certain criminal offenses that, if indicated on the report to have occurred within the preceding five years, would prohibit the individual from being hired.

Section 111 of the PSC goes on to say:

[A]dministrators shall maintain on file with the application for employment a copy of the Federal criminal history record in a manner prescribed by the Department of Education.

Section 6355 of the Child Protective Services Law (CPSL) requires prospective school employees to submit an official child abuse clearance statement obtained from the Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have a committed child abuse.

Our audit of the 2009-10 school year records pertaining to the District's contracted bus drivers found a lack of documentation needed to verify that all of the contracted drivers possessed the minimum required qualifications for employment.

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 six requirements:

1. Possession of a valid driver's license;
2. Completion of school driver skills and safety training;
3. Passing a physical examination;
4. Lack of convictions for certain criminal offenses;
5. Federal Bureau of Investigations (FBI) criminal record check; and
6. Official child abuse clearance statement

The first three requirements were set by regulations issued by Pennsylvania Department of Transportation. As explained in the box at the left, the fourth and fifth requirements were set by the PSC, and the sixth requirement was set by the CSPL.

We audited the personnel records of a random sample of 25 of the 37 drivers currently employed by the North Clarion County School District's transportation contractors. District records were lacking to verify contractor drivers were properly qualified, as follows:

- . Thirteen drivers did not have a valid driver's license or "S" endorsement card on file;

- Two drivers did not have valid physical examination forms;
- One driver did not have a valid child abuse clearance statement;
- Four drivers did not have a valid FBI criminal record check on file; and
- Two drivers did not have Pennsylvania criminal history records on file.

The lack of documentation was a result of District administrative personnel's failure to obtain and maintain in District files the required bus drivers' qualifications, and to review such documentation before allowing the drivers to transport school children.

Although all necessary bus drivers' qualification documents were not on file at the District, the District's transportation contractor provided them prior to the completion of the audit. By not having required bus drivers' qualification documents on file at the District, the District was not able to review the documents to determine whether all drivers were qualified to transport students. If unqualified drivers transport students, there is an increased risk to the safety and welfare of students.

Recommendations

The *North Clarion County School District* should:

1. Ensure that the District's transportation coordinator reviews each driver's qualifications prior to that person transporting students.
2. Maintain files, separate from the transportation contractors, for all District drivers and work with the contractor to ensure that the District's files are up-to-date and complete.

Management Response

Management stated the following:

The drivers that did not have up-to-date physical cards or "S" endorsements on file were drivers that were not regular drivers and, therefore, not turning in their updated cards when they received them.

A correction for this was done at the regular transportation meeting held in August. Building administration reinforced to all drivers, including subs, that they needed to keep their files current and to provide records as soon as they received them. This was also reinforced with the owners, as well, on another occasion. All drivers have current physical cards and licensing at this time. Drivers that don't keep their files updated with the district will be removed from the approved list of drivers. The central office will do an annual review to check current status.

Observation

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.

Unmonitored Vendor System Access and Logical Access Control Weaknesses

The North Clarion County School District uses software purchased from an outside vendor for its critical student accounting applications (membership and attendance). The software vendor has remote access into the District’s network servers.

Based on our current year procedures, 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 it is adequately monitoring all vendor activity in their system. However, since the District has 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 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 audit, we found the District had the following weaknesses over vendor access to the District’s system:

1. The District does not have a formal contract with the vendor to provide student accounting applications and related information technology services.
2. The District does not have a written information technology (IT) security policy.
3. The District does not have current IT policies and procedures for controlling the activities of vendor/consultants, nor does it require the vendor to sign the District’s Acceptable Use Policy.

4. The District has certain weaknesses in logical access controls. We noted that the District's system parameter settings do not require all users, including the vendor, to change their passwords every 30 days; to maintain a password history (i.e., approximately ten passwords); and to lock out users after three unsuccessful attempts.
5. The vendor uses a group userID rather than requiring that each employee has unique userID and password.
6. The District does not have evidence it is generating or reviewing monitoring reports of user remote access and activity on the system (including vendor and District employees). There is no evidence that the District is performing procedures to determine which data the vendor may have altered or which vendor employees accessed their system.
7. The District has certain weaknesses in environmental controls in the room that contains the server that houses all of the District's data. We noted that the specific location does not have fire detection or fire suppression equipment.

Recommendations

The *North Clarion County School District* should:

1. Develop an agreement with the vendor to provide student accounting applications and related IT services. The agreement should cover legal, financial, organizational, documentary, performance, security, intellectual property, and termination responsibilities and liabilities (including penalty clauses). All contracts and contract changes should be reviewed by legal advisors.
2. Develop and maintain a written IT security policy and ensure that all employees are aware of this policy.
3. Establish separate IT policies and procedures for controlling the activities of vendor/consultants and have the vendor sign this policy, or require the vendor to sign the District's Acceptable Use Policy.

4. Implement a security policy and system parameter settings to require all users, including the vendor to change their passwords on a regular basis (i.e., every 30 days); to maintain a password history that will prevent the use of a repetitive password (i.e., last ten passwords); and to lock out users after three unsuccessful attempts.
5. Require the vendor to assign unique userIDs and passwords to vendor employees authorized to access the District system. Further, the District should obtain a list of vendor employees with remote access to its data and ensure that changes to the data are made only by authorized vendor representatives.
6. Generate monitoring reports (including firewall logs) of vendor and employee access and activity on their system. Monitoring reports should include the date, time, and reason for access, change(s) made and who made the change(s). The District should review these reports to determine that the access was appropriate and that data was not improperly altered. The District should also ensure it is maintaining evidence to support this monitoring and review.
7. Consider implementing additional environmental controls around the network server sufficient to satisfy the requirements of the manufacturer of the server and to ensure warranty coverage. Specifically, the District should install fire detectors/install fire extinguishers in the computer room.

Management Response

Management stated the following:

The district intends on creating a written IT security procedure in regards to how and when vendor/consultants access district resources. An Acceptable Use Policy for staff and for vendor/consultants to sign prior to being given access to student accounting applications and related information technology services will be created. A written log of all outside access into the student accounting applications will be maintained. The district has already taken steps to strengthen environmental controls by providing a fire extinguisher and placing fire alarms in the server room.

The district disagrees with maintaining a 30 day password life and is unable to comply with a user lockout after 3 attempts. Maintaining such a short password life forces many staff members to keep a written record of their passwords. This is drastically less secure than a longer password life. The student account software that the district uses does not allow for an incorrect password attempt lockout.

Auditor Conclusion

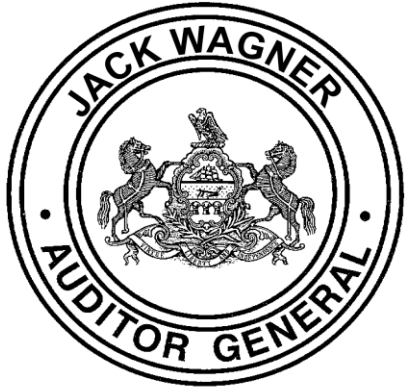
Maintaining a 30-day password life can be accomplished without the need for writing down the passwords. Methods and shortcuts do exist which will enable the user to remember their chosen password. Additionally, the fact that the software program does not allow for an incorrect password attempt lockout is a weakness within the program and every attempt should be made to work with the software developer to correct this concern.

The observation stands as written.

Status of Prior Audit Findings and Observations

Our prior audit of the North Clarion County School District (NCCSD) for the school years 2005-06 and 2004-05 resulted in one reported finding. The finding pertained to professional employee certification. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We performed audit procedures and questioned District personnel regarding the prior finding. As shown below, we found that the NCCSD did implement recommendations related to professional employee certification.

<i>School Years 2005-06 and 2004-05 Auditor General Performance Audit Report</i>		
<i>Prior Recommendations</i>	<i>Implementation Status</i>	
<p><u><i>I. Finding: Certification Deficiency</i></u></p> <ol style="list-style-type: none"> 1. Ensure that all personnel are properly certified for their assignments. 2. The Department of Education (DE) should adjust the District's allocations to recover the subsidy forfeiture. 	<p>Background:</p> <p>Our prior audit found that one employee was employed on a lapsed certification for the first semester of the 2007-08 school year. The appropriate permanent certification was obtained for the second semester.</p> <p>We determined that the subsidy forfeiture for this deficiency was \$1,045.</p>	<p>Current Status:</p> <p>Our current audit of the District's professional employee certification records for the 2010-11 school year found no continuing certification weaknesses.</p> <p>Based on our current audit, we determined that the District did take the necessary corrective action to adhere to our recommendations.</p> <p>In June 2010, DE made the correct adjustment to assess the subsidy forfeiture.</p>



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.

