

PERFORMANCE AUDIT

Northwestern Lehigh School District Lehigh County, Pennsylvania

May 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Ms. Jennifer L. Holman, Superintendent
Northwestern Lehigh School District
6493 Route 309
New Tripoli, Pennsylvania 18066

Mr. Willard Dellicker, Board President
Northwestern Lehigh School District
6493 Route 309
New Tripoli, Pennsylvania 18066

Dear Ms. Holman and Mr. Dellicker:

We have conducted a performance audit of the Northwestern Lehigh School District (District) for the period July 1, 2016 through June 30, 2020, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in Appendix A of this report:

- Transportation Operations
- Bus Driver Requirements
- Nonresident Student Data

We also evaluated the application of best practices in the area of school safety and determined compliance with certain requirements in this area, including compliance with fire and security drills. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the full results in this report. However, we communicated the full results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

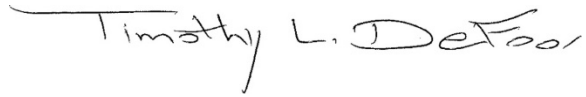
The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We identified internal control deficiencies in the areas of transportation operations, bus driver requirements, and nonresident student data that were not significant to the objectives but warranted the attention of District management and those charged with governance. Those deficiencies were communicated to District management and those charged with governance for their consideration.

Ms. Jennifer L. Holman
Mr. Willard Dellicker
Page 2

We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first few letters.

Timothy L. DeFoor
Auditor General

April 28, 2022

cc: **NORTHWESTERN LEHIGH SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2020-21 School Year*	
County	Lehigh
Total Square Miles	110
Number of School Buildings	4
Total Teachers	162
Total Full or Part-Time Support Staff	196
Total Administrators	15
Total Enrollment for Most Recent School Year	2,009
Intermediate Unit Number	21
District Career and Technical School	Lehigh Career and Technical Institute

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

Mission Statement*

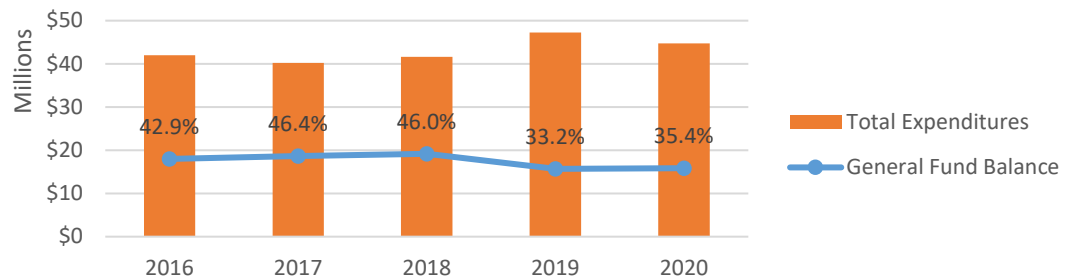
Develop a community-minded learner who is prepared to grow and thrive in an ever-changing world.

Financial Information

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

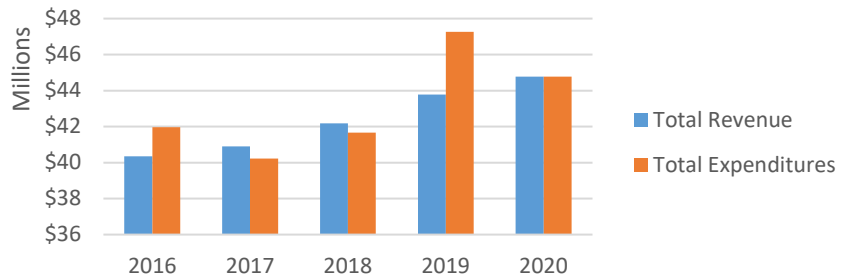
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$17,983,696
2017	\$18,648,178
2018	\$19,178,370
2019	\$15,693,277
2020	\$15,843,295



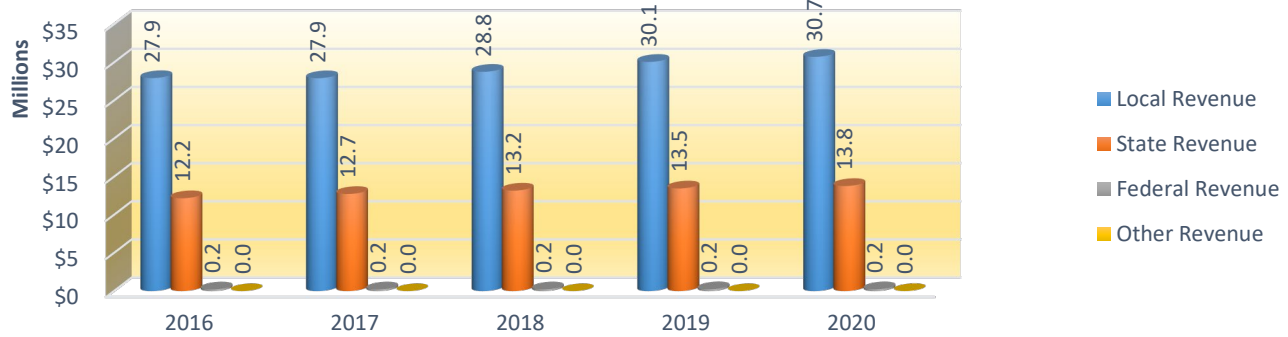
Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$40,347,013	\$41,963,048
2017	\$40,895,393	\$40,230,911
2018	\$42,185,438	\$41,655,246
2019	\$43,782,571	\$47,267,661
2020	\$44,776,945	\$44,769,839

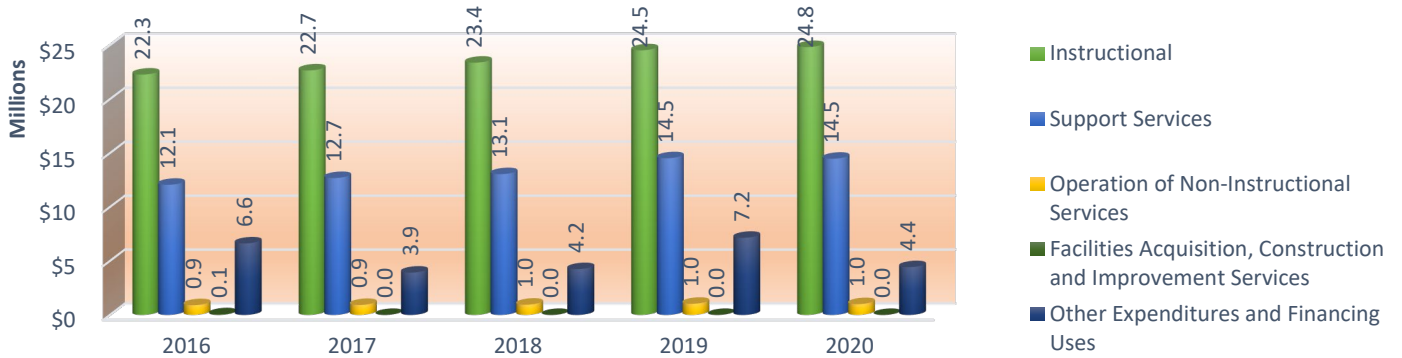


Financial Information Continued

Revenues by Source

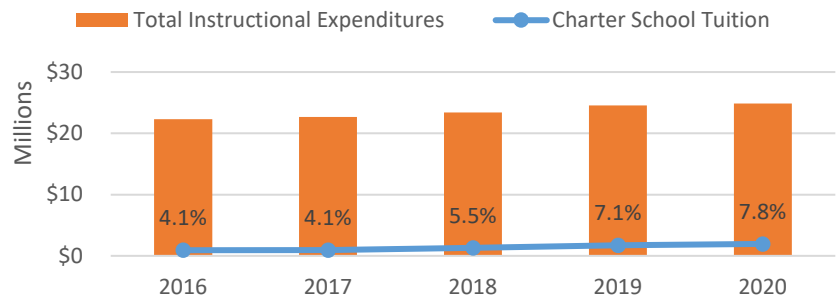


Expenditures by Function

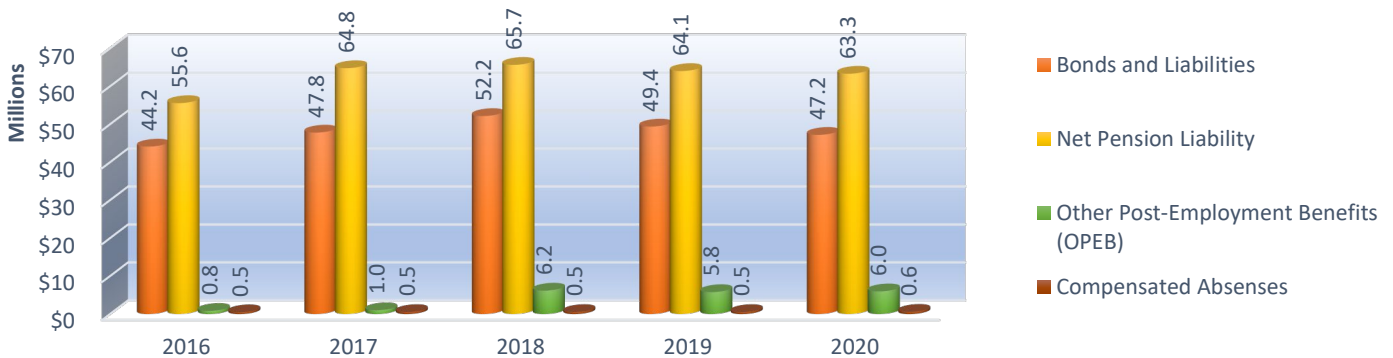


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$917,326	\$22,292,445
2017	\$935,490	\$22,676,683
2018	\$1,291,722	\$23,395,746
2019	\$1,737,701	\$24,541,420
2020	\$1,947,036	\$24,842,881



Long-Term Debt

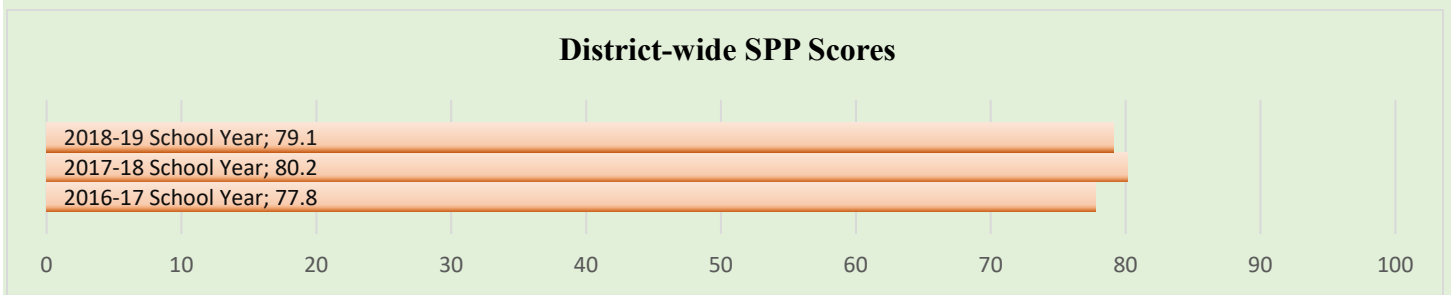


Academic Information¹

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, and Keystone Exam results for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.² In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.³ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.



¹ PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publicly available website.

² Due to the COVID-19 pandemic the PSSA and Keystone Exam requirements were waived for the 2019-20 school year; therefore, there is no academic data to present for this school year.

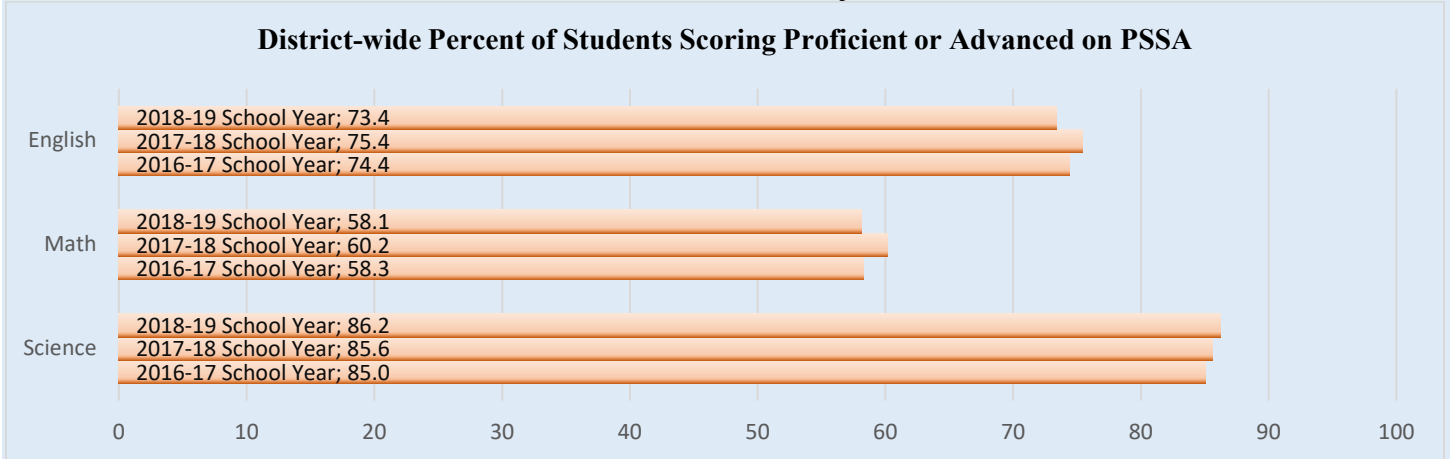
³ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

Academic Information Continued

What is the PSSA?

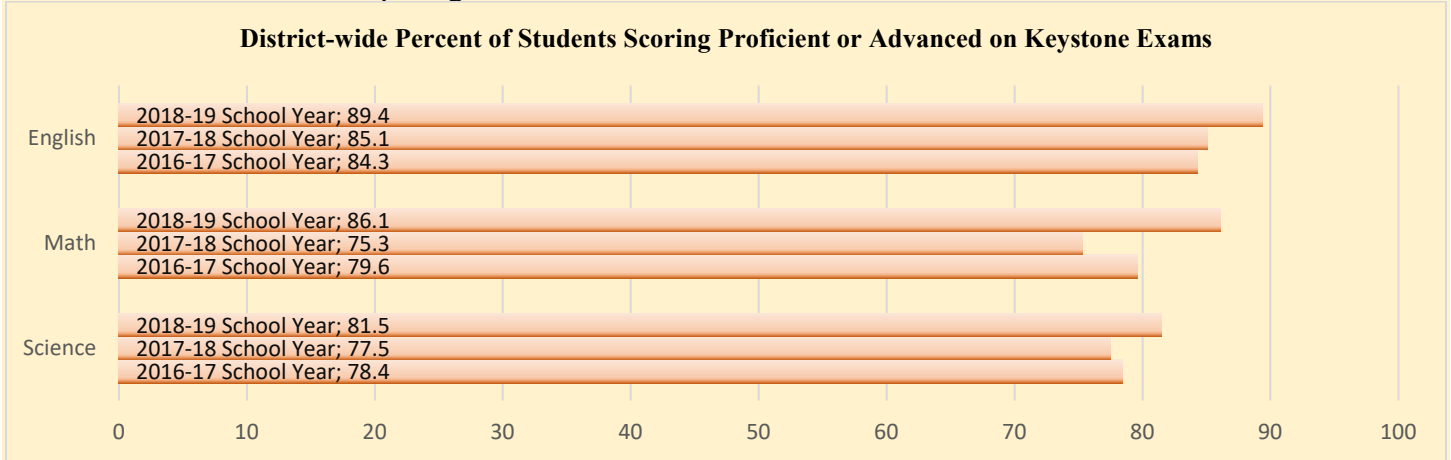
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards. The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.



What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.⁴ In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

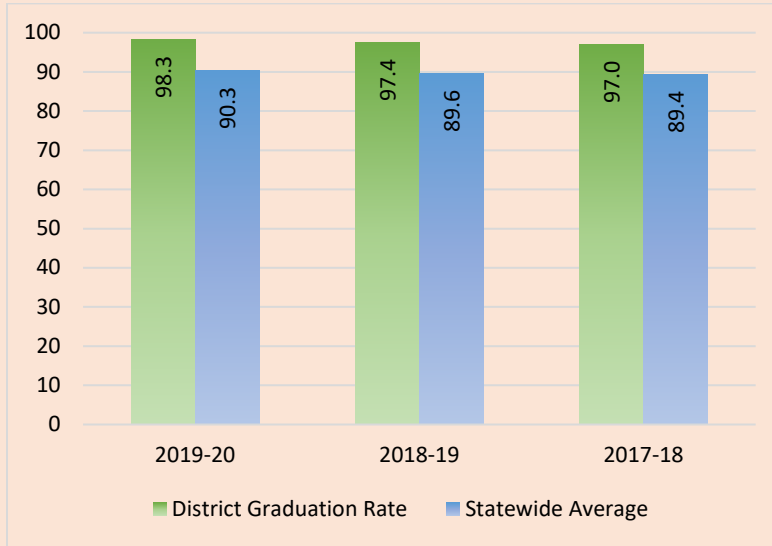


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone end-of-course exams (Keystone Exams) in the context of the pandemic of 2020: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/Pages/Keystone-Exams.aspx>.

Academic Information Continued

What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.⁵



⁵ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <https://www.education.pa.gov/DataAndReporting/CohortGradRate/Pages/default.aspx>.

Finding Status

For the audited period, our audit of the Northwestern Lehigh School District resulted in no findings.

Status of Prior Audit Findings and Observations

Our prior audit of the Northwestern Lehigh School District (District) released on August 18, 2016, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We interviewed District personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on August 18, 2016

Prior Finding: **Error in Reporting the Number of Nonpublic and Non-reimbursable Students Transported by the District Resulted in a Net District Underpayment of \$5,004**

Prior Finding Summary: Our prior audit of the District found that the District inaccurately reported the number of nonpublic school students transported during the 2013-14 and 2014-15 school years. As a result, the District received \$20,790 more in reimbursement than it was eligible to receive for these students. The District also inaccurately reported the number of students transported and not eligible for reimbursement (non-reimbursable students) for the same two years. The over reporting of these students resulted in the District receiving a total of \$25,794 less in reimbursement than it was eligible to receive. As a result, the District was underpaid for those students. The combination of the transportation reporting errors resulted in the District being underpaid \$5,004 in total transportation reimbursements.

Prior Recommendations: We recommended that the District should:

1. Beginning with the 2015-16 school year, compare its list of nonpublic schools with the current list of nonpublic schools from the Pennsylvania Department of Education (PDE) to verify that the District's list of nonpublic schools are in agreement with the nonpublic schools identified to PDE.
2. Beginning with the 2015-16 school year, the District should verify the accuracy of transportation data with the District's Director of Student Services. The students placed by the District in schools other than the District's buildings should be cross-checked for accuracy to the list of nonpublic school students identified by the District. This procedure should be done to avoid reporting mainstream and intermediate unit public students as nonpublic school students.
3. Conduct a multi-year trend analysis of student data and transportation reimbursements to help ensure the accuracy of nonpublic school students and students transported but not eligible for reimbursement.
4. Annually review and update newly developed procedures as necessary.

We also recommended that PDE should:

5. Reimburse the District the net transportation underpayment of \$5,004.

Current Status:

The District partially implemented our recommendations.

Beginning in the 2015-16 school year, the District began comparing its nonpublic students' school of attendance to PDE's list of nonpublic schools to ensure that all nonpublic students reported to PDE attend a verified nonpublic school. The lists of nonpublic school students transported for the current four-year audit period only contained students who attended nonpublic schools identified by PDE. While the District indicated that a year-over-year analysis of transportation data and subsidy reimbursement amounts was completed each year since the 2015-16 school year by the Business Manager, the analysis was not documented and available for review. Furthermore, the District developed written procedures, implemented for the 2015-16 school year and revised in February 2022, on gathering and reporting transportation data; however, these procedures were not detailed enough to ensure accurate reporting of transportation data. We continue to recommend that the District perform a documented multiyear analysis of transportation data and subsidy reimbursement and expand its written data collection and reporting procedures.

Regarding prior recommendation number 5, we found that PDE processed the overpayments for the two years and had also adjusted the District's reimbursements to account for the underpayment for the 2014-15 school year. However, the \$10,905 underpayment for the 2013-14 school year had not been processed by PDE as of March 30, 2022.

Appendix A: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,⁶ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Transportation Operations, Bus Driver Requirements, Nonresident Student Data, and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2016 through June 30, 2020. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.⁷ *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.⁸ The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

⁶ 72 P.S. §§ 402 and 403.

⁷ District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

⁸ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

Principle	Description
Control Environment	
1	Demonstrate commitment to integrity and ethical values
2	Exercise oversight responsibility
3	Establish structure, responsibility, and authority
4	Demonstrate commitment to competence
5	Enforce accountability
Risk Assessment	
6	Define objectives and risk tolerances
7	Identify, analyze, and respond to risks
8	Assess fraud risk
9	Identify, analyze, and respond to change

Principle	Description
Control Activities	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
Information and Communication	
13	Use quality information
14	Communicate internally
15	Communicate externally
Monitoring	
16	Perform monitoring activities
17	Evaluate issues and remediate deficiencies

In compliance with generally accepted government auditing standards, we must determine whether internal control is significant to our audit objectives. We base our determination of significance on whether an entity’s internal control impacts our audit conclusion(s). If some, but not all, internal control components are significant to the audit objectives, we must identify those internal control components and underlying principles that are significant to the audit objectives.

In planning our audit, we obtained a general understanding of the District’s control environment. In performing our audit, we obtained an understanding of the District’s internal control sufficient to identify and assess the internal control significant within the context of the audit objectives. Figure 2 represents a summary of the internal control components and underlying principles that we identified as significant to the overall control environment and the specific audit objectives (denoted by an “X”).

Figure 2 – Internal Control Components and Principles Identified as Significant

Principle →	Internal Control Significant ?	Control Environment					Risk Assessment					Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
General/overall	Yes	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	
Transportation	Yes				X			X	X		X		X	X	X	X	X		
Bus Drivers	Yes										X		X			X	X		
Nonresident Student Data	Yes				X			X	X		X		X	X	X	X			
Safe Schools	No																		

With respect to the principles identified, we evaluated the internal control(s) deemed significant within the context of our audit objectives and assessed those controls to the extent necessary to address our audit objectives. The results of our evaluation and assessment of the District's internal control for each objective is discussed in the following section.

Objectives/Scope/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District's annual financial reports, annual General Fund budgets, and the independent audit reports of the District's basic financial statements for the July 1, 2016 through June 30, 2020 fiscal years. We conducted analytical procedures on the District's state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's effectiveness in four areas as described below. As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives.

Transportation Operations

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?⁹
 - ✓ To address this objective, we assessed the District's internal controls for obtaining, inputting, processing, and reporting supplemental transportation data (nonpublic and charter school students) to PDE. We reviewed individual requests for transportation for all 506 nonpublic school and 194 charter school students reported to PDE as transported by the District during the four-year audit period to determine whether these students were accurately reported to PDE.
 - ✓ Additionally, we assessed the District's internal controls for obtaining, inputting, processing, and reporting regular transportation data (vehicle data) to PDE. We randomly selected 10 of 53 vehicles used to transport District students during the 2019-20 school year.¹⁰ For each vehicle tested, we obtained and reviewed odometer readings and student counts. We determined whether the District accurately calculated and reported transportation data to PDE and if the District was accurately reimbursed for these vehicles.

Conclusion: The results of our review of this objective did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management and those charged with governance. These deficiencies were communicated to District management and those charged with governance for their consideration.

⁹ See 24 P.S. § 25-2541(a).

¹⁰ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

Bus Driver Requirements

- Did the District ensure that all bus drivers transporting District students are approved by the Board of School Directors (Board) and had the required driver's license, physical exam, training, background checks, and clearances¹¹ as outlined in applicable laws?¹² Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
 - ✓ To address this objective, we assessed the District's internal controls for reviewing, maintaining, and monitoring the required bus driver qualification documents. We determined whether all drivers were approved by the Board. We selected 12 of 62 bus and van drivers transporting District students as of March 1, 2022. We randomly selected 10 drivers while the remaining two drivers were selected due to a higher risk of noncompliance.¹³ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had monitoring procedures to ensure that all drivers have updated clearances, licenses, and physicals.

Conclusion: The results of our review of this objective did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management and those charged with governance. These deficiencies were communicated to District management and those charged with governance for their consideration.

Nonresident Student Data

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁴
 - ✓ To address this objective, we assessed the District's internal controls for obtaining, categorizing, and reporting nonresident student membership data to PDE. We reviewed all 16 nonresident foster students reported to PDE during the 2018-19 and 2019-20 school years. We reviewed documentation to verify that each nonresident student the District reported met the eligibility criteria. Specifically, we verified that the custodial parent or guardian was not a resident of the District. We also determined whether the foster parent(s) resided within the District and received a stipend for caring for the student. We determined whether the District received the correct reimbursement for these nonresident students.

Conclusion: The results of our review of this objective did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management and those charged with governance. These

¹¹ Auditors reviewed the required state, federal, and child abuse background clearances that the District obtained from the most reliable sources available, including the FBI, the Pennsylvania State Police, and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

¹² PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education's regulations 22 Pa. Code Chapter 8.

¹³ The two drivers not randomly selected were chosen because they were contracted drivers and the District's process of reviewing and approving contracted drivers was different than the process for District-employed drivers. Therefore the selection of items in total was not representative of the population; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

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

deficiencies were communicated to District management and those charged with governance for their consideration.

School Safety

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, and memorandums of understanding with local law enforcement?¹⁵ Also, did the District follow best practices related to physical building security and providing a safe school environment?

- ✓ To address this objective, we reviewed a variety of documentation including, but not limited to, safety plans, training records, memorandums of understanding with local law enforcement, anti-bullying policies, and risk and vulnerability assessments performed at the District.

Conclusion: Due to the sensitive nature of school safety, the results of our review for this objective are not described in our audit report, but they were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?¹⁶ Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?

- ✓ To address this objective, we obtained and reviewed the fire and security drill records for the 2018-19 and 2019-20 school years. We determined if security drills were held within the first 90 days of each school year at each building in the District, and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation provided by the District.

Conclusion: The results of our procedures for this objective did not disclose any reportable issues.

¹⁵ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

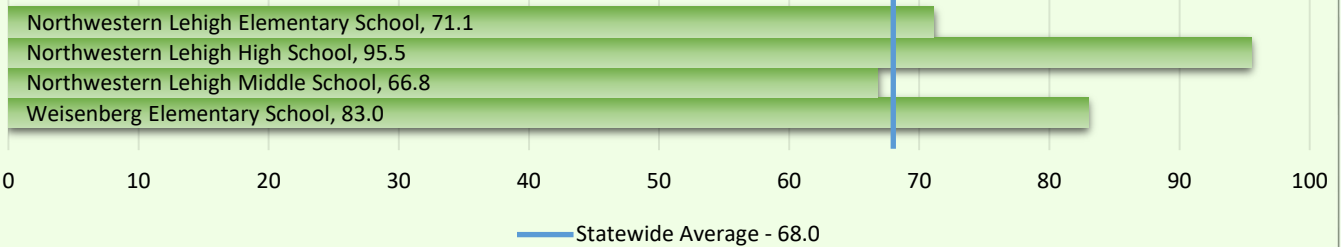
¹⁶ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Appendix B: Academic Detail

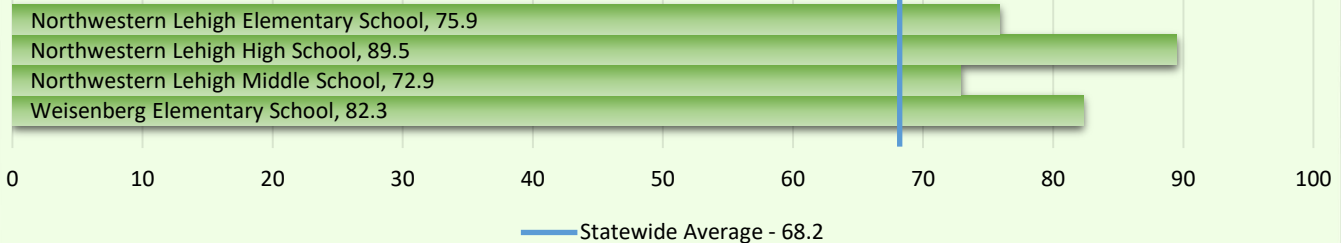
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.¹⁷ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.¹⁸

SPP School Scores Compared to Statewide Averages

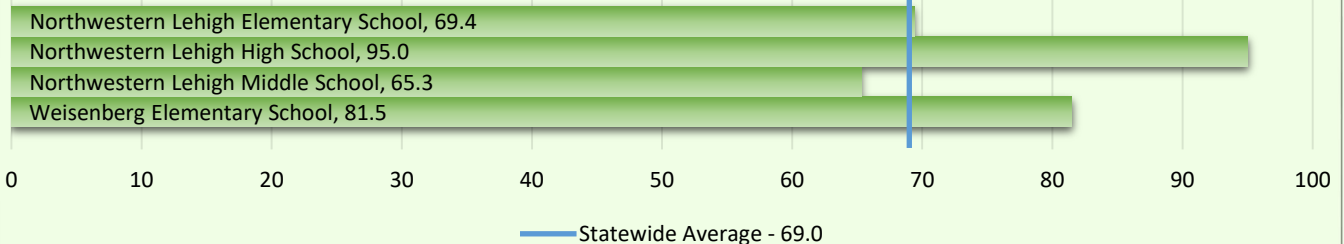
2018-19



2017-18



2016-17

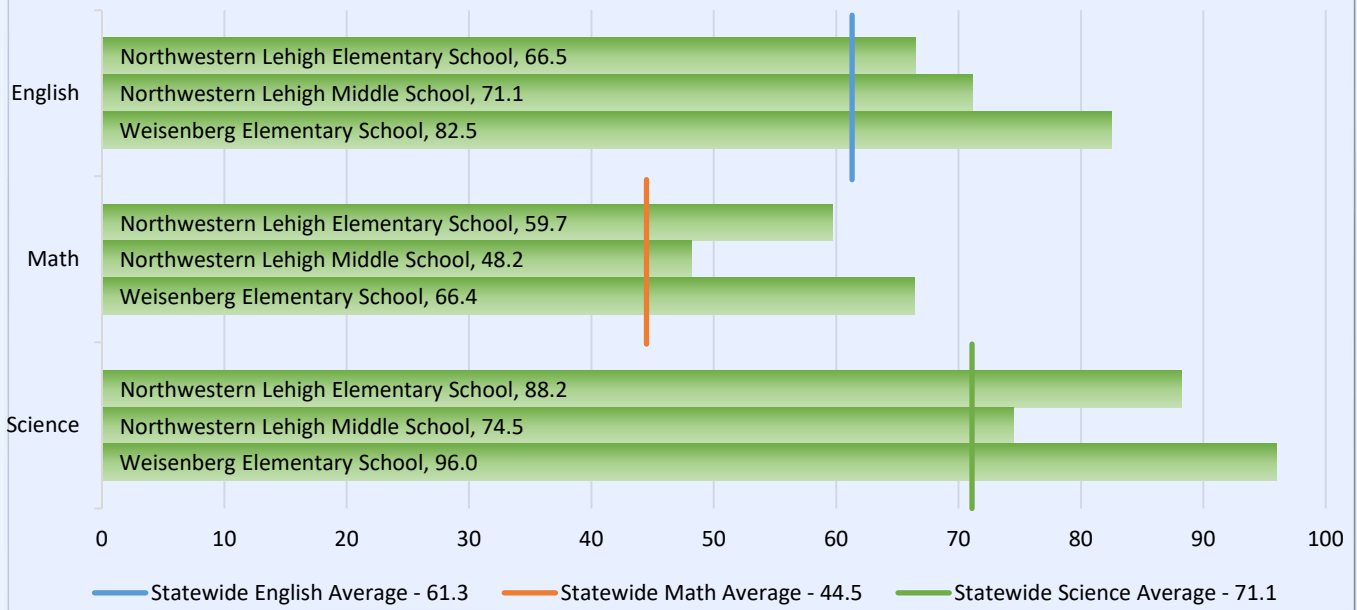


¹⁷ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

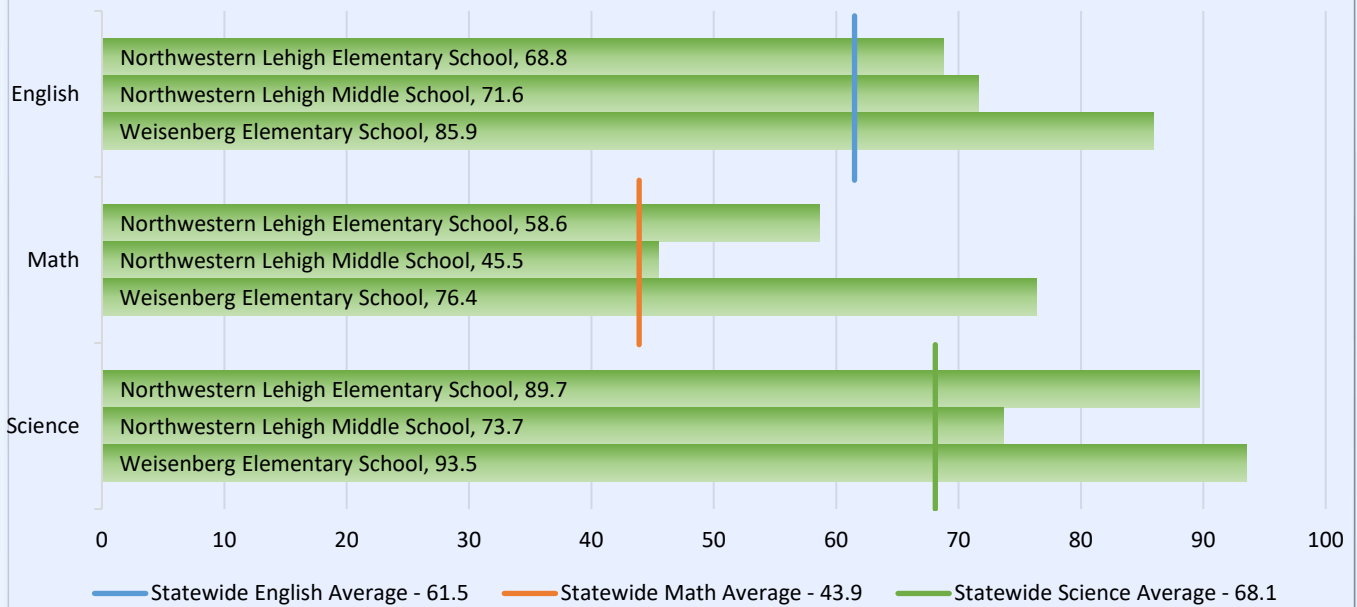
¹⁸ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

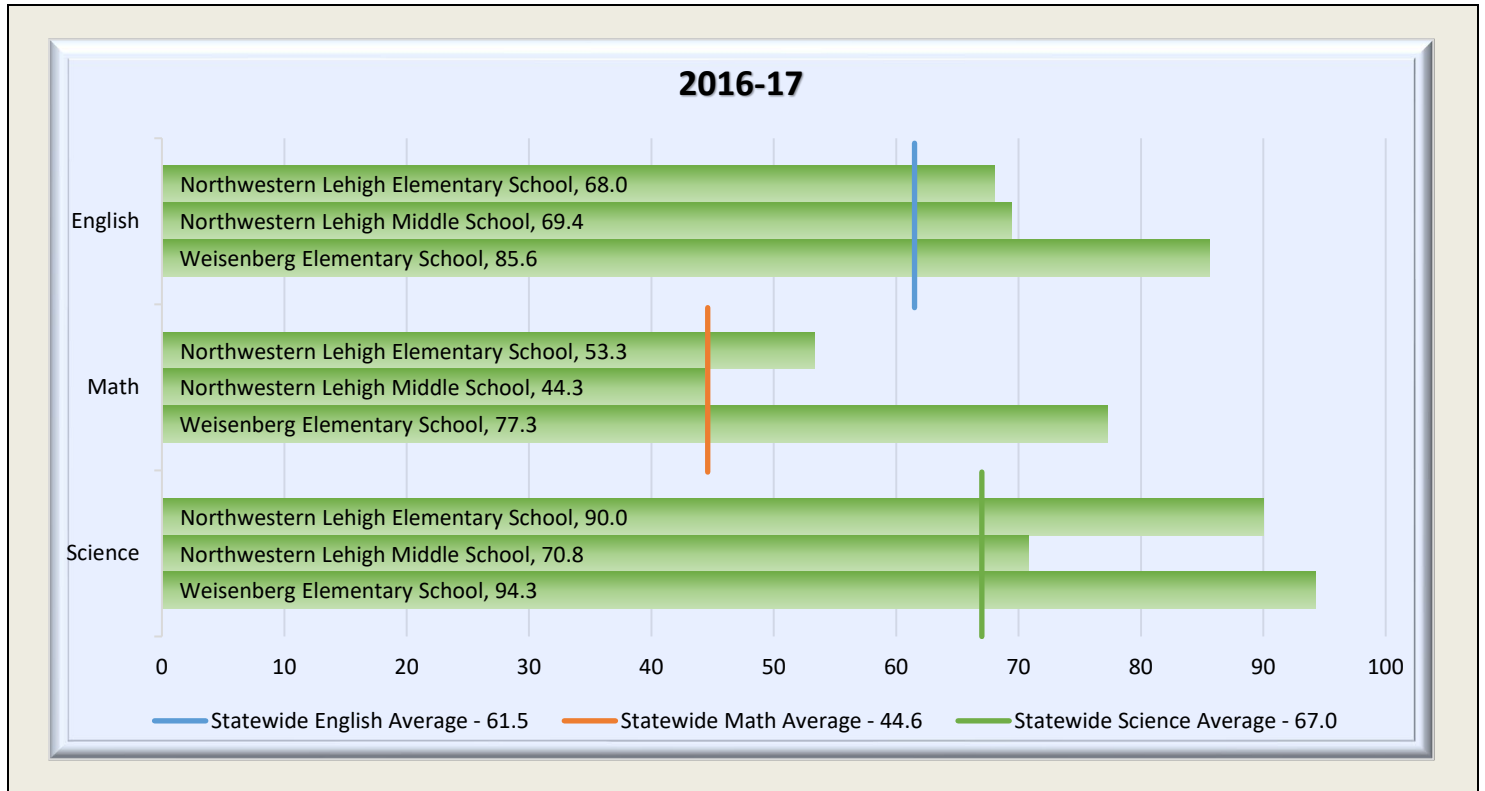
2018-19



2017-18

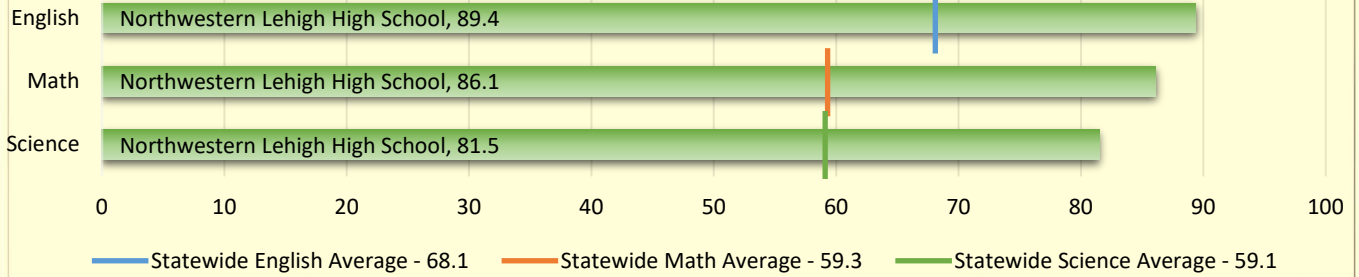


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**

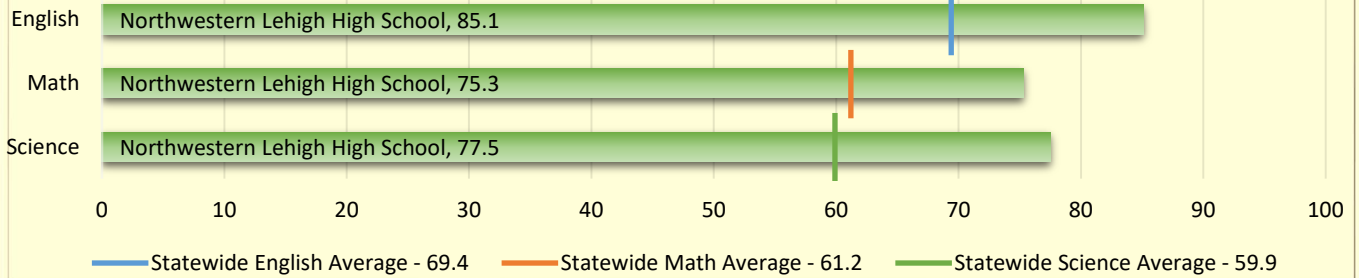


**Keystone Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

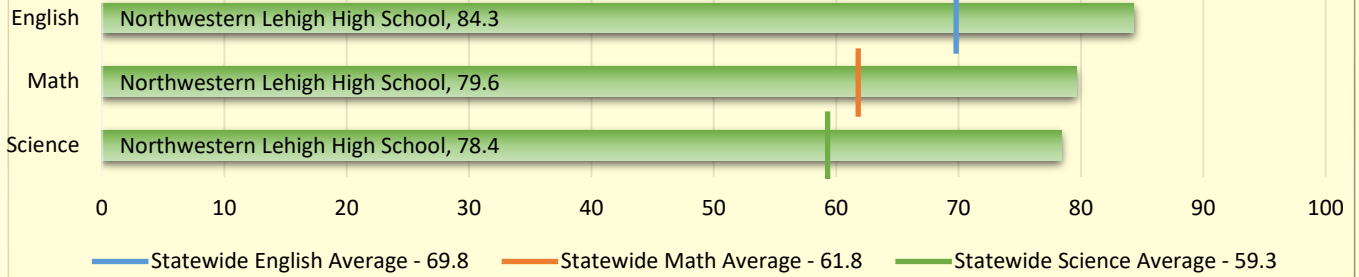
2018-19



2017-18



2016-17



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