

PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL
AUDITOR GENERAL, JACK WAGNER

A Performance Audit:

SCHOOL DISTRICT OF PHILADELPHIA
SUPERINTENDENT EMPLOYMENT CONTRACT BUYOUT

JANUARY 2013





**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
AUDITOR GENERAL**

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

Mr. Pedro Ramos, Chairman
School Reform Commission Chairman
School District of Philadelphia
440 North Broad Street, Suite 1001
Philadelphia, Pennsylvania 19130

Dear Governor Corbett and Mr. Ramos:

The enclosed report contains the results of the Department of the Auditor General's (Department) performance audit of the School District of Philadelphia's (District) superintendent employment contract buyout. This performance audit covered the period May 6, 2008 through March 16, 2012, and was conducted pursuant to 72 P.S. § 403 and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. This performance audit is separate and distinct from the District's cyclical performance audits, which the Department conducts approximately every three years. The District's last cyclical performance audit was released on March 16, 2011.

Our audit found that the District complied, in all significant respects, with the applicable state laws, contracts, and administrative procedures related to our objectives, except as detailed in the two findings noted in this report. A synopsis of our results is presented in the Executive Summary section of this audit report.

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

Sincerely,

/s/

**JACK WAGNER
Auditor General**

January 10, 2013

cc: **SCHOOL DISTRICT OF PHILADELPHIA** School Reform Commission Members



Table of Contents

| | Page |
|--|------|
| Executive Summary | 1 |
| Audit Scope, Objectives, and Methodology | 3 |
| Findings and Observations | 5 |
| Finding No. 1 – Prematurely Ending the Superintendent’s Contract Cost the District’s Taxpayers \$1.2 Million in Payments and Replacement Costs | 5 |
| Finding No. 2 – Failure to Withhold Income Taxes from Eligible Wages | 12 |
| Distribution List | 15 |



Executive Summary

Audit Work

In August 2011, the Department of the Auditor General began immediately auditing instances where Local Education Agencies (LEA) prematurely ended or altered the employment contracts of their chief administrators. These performance audits do not replace the regular cyclical performance audits that the Department conducts of all Commonwealth LEAs. Instead, the Department performs audits involving chief administrators in addition to each LEA's regular review. The Department will still continue to audit the early separations of all other contracted administrators as part of each LEA's regular cyclical performance audit.

The Department made this policy change because LEAs that prematurely end or alter their chief administrators' contracts frequently spend large sums of taxpayer dollars without receiving any services in return. In addition, these arrangements often involve confidentiality clauses that prevent the public from learning why the LEA undertook such an action. Conducting a performance audit of these agreements as soon as the LEAs execute them helps to ensure that taxpayers have more information about these arrangements and that these facts are available as quickly as possible.

LEA Background

The School District of Philadelphia (District) encompasses approximately 130 square miles. According to 2010 federal census data, it serves a resident population of 1,526,006. According to District officials, in school year 2009-10 the District provided basic educational services

to 195,000 pupils through the employment of 11,968 teachers, 4,587 full-time and part-time support personnel, and 473 administrators. Lastly, the District received more than \$1.3 billion in state funding in school year 2009-10.

Audit Conclusion and Results

Our performance audit found that the District complied, in all significant respects, with the applicable state laws, contracts, and administrative procedures related to our objectives (see pages 3-4). However, as noted below, we identified two matters, which we believe deserve further attention:

Finding No. 1: Prematurely Ending the Superintendent's Contract Cost the District's Taxpayers \$1.2 Million in Payments and Replacement Costs.

On August 20, 2011, the School Reform Commission for the School District of Philadelphia (District) voted to enter into a Separation Agreement and Mutual Release of Claims (Agreement) with its former Superintendent, ending the former Superintendent's five-year contract on August 26, 2011. The Agreement stated that the former Superintendent would receive \$905,000 plus benefits to which she was entitled, including health benefits worth \$19,724, life insurance for two years worth \$12,000, a laptop computer worth \$999, and unused vacation and personal days worth \$73,413. Furthermore, the District incurred \$75,920 in legal expenses directly attributable to the Agreement, and \$150,000 to secure a replacement chief executive officer. Consequently, prematurely ending the former Superintendent's contract cost

the District a total of \$1,237,056 (see page 5).

Finding No. 2: Failure to Withhold Income Taxes from Eligible Wages. Our audit of the School District of Philadelphia's former Superintendent's employment contracts, agreements and payroll records found that the District neglected to report eligible wages of \$25,000 on the former Superintendent's Internal Revenue Service (IRS) Form W-2 for the 2011 calendar year (see page 11).

Audit Recommendations

Finding No. 1:

The *School District of Philadelphia School Reform Commission* should:

1. Ensure that future employment contracts with prospective administrators contain adequate termination provisions sufficient to protect the interests of the District and its taxpayers in the event that the employment ends prematurely for any reason.
2. Provide as much information as possible to the taxpayers of the District explaining the reasons for entering into a Separation Agreement with the former Superintendent and justifying the District's expenditure of public funds for this purpose.
3. Work with successors to the former Superintendent to include in their current and future employment contracts provisions that address the compensation and benefits payable to, or on behalf of, the said administrators in the event of a premature termination of their contracts.

4. Upon termination of any employee, follow the provisions of the original employment contract and pay only what is due to the employee prorated for the term of services provided.

Finding No. 2:

The *School District of Philadelphia School Reform Commission* should:

1. Report on Internal Revenue Service Form W-2 all wages subject to federal, state and local taxes.
2. Implement procedures for reviewing all salary deemed reportable to ensure that only eligible wages are being reported for tax purposes.

Audit Scope, Objectives, and Methodology

Scope

What is a cyclical performance audit?

Cyclical performance audits allow the Department of the Auditor General to determine whether Local Education Agencies (LEAs) are spending their state funds, including school subsidies, 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 LEA. The Department shares the results of these audits with LEA management, the Governor, the Pennsylvania Department of Education, and other concerned entities. According to the Public School Code, LEAs include all school districts, charter and cyber charter schools, intermediate units, and career and technical schools.

This performance 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, or for the Department's regular cyclical performance audit (see text box left). This performance audit focused exclusively on the circumstances surrounding the early separation of the LEA's top administrator. This audit was completed in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit covered the period May 6, 2008 through March 16, 2012.

While all LEAs have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with Pennsylvania 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 a performance audit?

Performance audits allow the Department of the Auditor General to immediately review instances where LEAs prematurely ended or altered the employment contracts of their chief administrators. These audits do not replace the Department's regular cyclical audit, but are, instead, performed in addition to that review.

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

- ✓ Did employment contracts with the superintendent or other administration officials contain adequate separation provisions sufficient to protect the interests of the LEA, its students, and its taxpayers in the event the employment of the administrators ends prematurely for any reason?

- ✓ Did the LEA provide as much information as possible to its taxpayers explaining the reasons for the superintendent's separation and justifying the expenditure of funds by or through the LEA in order to terminate the contract early?
- ✓ Did the District enter into employment contracts with the superintendent at the three-year minimum provided by state law in order to limit potential financial liability by the District and its taxpayers in the event financial liability was not adequately limited through contract provisions?
- ✓ What is the total financial cost of the superintendent or other administration officials' early contract termination, including funds received by the District from private individuals or other entities to facilitate the buy out?
- ✓ Was the separation agreement transparent and without confidentiality clauses so taxpayers are aware of why the termination occurred?

Methodology

What are internal controls?

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

- Effectiveness and efficiency of operations;
- Relevance and reliability of operational and financial information;
- Compliance with applicable laws, contracts, 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 and conclusions based on our audit objectives. We believe that the evidence we obtained in this audit engagement provides a reasonable foundation for our findings and conclusions based on our audit objectives.

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

As part of our audit procedures, we obtained copies of employment agreements and other relevant documents associated with the top administrative official's employment. We also interviewed selected administrators and support personnel associated with LEA operations.

Findings and Observations

Finding No. 1

Prematurely Ending the Superintendent's Contract Cost the District's Taxpayers \$1.2 Million in Payments and Replacement Costs

Criteria relevant to the finding:

Section 2104 of the Public School Code, 24 P.S. § 21-2104, provides that "the board of public education in each school district of the first class shall, whenever a vacancy in said office shall occur, appoint a district superintendent, who shall be designated and known as superintendent of schools, for a term of not more than six (6) years."

Section 514 of the Public School Code, 24 P.S. § 5-514, provides that the board of school directors "have the right at any time to remove any of its officers, employees, or appointees for incompetency, intemperance, neglect of duty, violation of any of the school laws of this Commonwealth, or other improper conduct."

Section 1080 of the Public School Code, 24 P.S. § 10-1080, provides that "district superintendents and assistant district superintendents may be removed from office for neglect of duty, incompetency, intemperance, or immorality"

Three years and three months into a five-year employment contract (Contract), the School District of Philadelphia's (District) School Reform Commission (SRC) approved a Separation Agreement and Mutual Release of Claims (Agreement) between the District and its former Superintendent, effective August 20, 2011. The Agreement required the District to make payments to the former Superintendent totaling \$1,011,136, which included \$905,000 in cash, \$31,724 in benefits, \$73,413 in unused vacation and personal days and \$999 in equipment. In addition, the District spent \$75,920 on legal expenses related to replacing the former Superintendent and \$150,000 on maintaining interim management. Consequently, prematurely ending the former Superintendent's Contract cost the District a total of \$1,237,056.

Terms of the Original Contract

On May 6, 2008, the SRC for the District entered into a Contract with an individual to serve as the District's superintendent. The Contract had a term of five years, from June 1, 2008 to June 30, 2013. Additionally, in February 2011, the District extended her Contract one year, with a revised termination date of June 30, 2014. The Agreement provided \$325,000 in compensation to the former Superintendent for each year of employment, as well as a variety of benefits. Beginning July 1, 2009, and each subsequent year of the Contract, the former Superintendent was entitled to an increase in her annual base compensation at the same time and percentage rate for full-time teaching personnel.¹ Moreover, the Contract stated that the former Superintendent was also entitled to annual performance compensation in an amount up to 20 percent of her annual salary. In addition, the Contract gave the former Superintendent the option of being

¹ The former Superintendent was awarded a 4% raise in the 2009-10 school year and a 3% raise in the 2010-11 school year. The SRC did not give the former Superintendent a raise in the 2011-12 school year.

reimbursed annually for up to four days of unused vacation at her daily rate based on her then annual salary.

Section 8 of the Contract included the following provisions with regard to the early separation of the District's former Superintendent (*all text is directly quoted*):

- Cause: The School District may terminate this Agreement at any time for 'cause' in accordance with the terms of the Public School Code of 1949, as amended, or the Educational Supplement of the Philadelphia Home Rule Charter effective August 15 of any year upon written notice to [the Superintendent] not less than three (3) months prior to the effective date of such termination, provided that notice shall not be required in the event of the commission of a felony by [the Superintendent]. In the event of termination pursuant to this Section 8.2, the School District shall be required to pay [the Superintendent] any salary, reimbursements, other payments and benefits due and owing through the effective date of termination, but [the Superintendent] shall not be entitled to receive any further salary payments, contributions or other benefits . . . accruing after the effective date of termination.
- Without Cause: The SRC, upon a four-fifths vote of its members, may at its option unilaterally terminate this Agreement by giving [the Superintendent] at least ninety days written notice of unilateral termination. If [the Superintendent's] employment is terminated by the SRC without cause, she shall be entitled to all compensation and other payments and benefits she would have earned as an employee through June 30, 2013.
- Termination by Superintendent: [The Superintendent] may at her option unilaterally terminate this Agreement by giving the SRC at least ninety days' written notice of unilateral termination. In the event of such termination, [the Superintendent], shall not be entitled to receive any further salary payments, contributions or other benefits . . . accruing after the effective date of termination.

Terms of Separation

The SRC approved the Agreement between the District and the former Superintendent with an effective date of August 20, 2011, and a separation date of August 26, 2011. According to the Agreement, the former Superintendent would receive her current salary and benefits through the separation date and then the District would make the following payments totaling \$937,723:

- Lump sum payment of \$905,000.
- Contributions to the former Superintendent's accounts under the District's 403(b) Plan and 457(b) Deferred Compensation Plan. Additionally, the District shall deduct all withholdings, deductions and taxes as required by law, totaling \$130,000.
- Health benefits, including medical, hospitalization, dental, vision and prescription drug coverage through June 30, 2013, totaling \$19,724.
- Premiums on a \$500,000 life insurance policy through June 30, 2013, totaling \$12,000.
- Retention of her District-purchased laptop, which was valued at \$999.

As a result of reconciling the \$905,000 lump sum payment, we found \$25,000 unaccounted for. Further inquiry found that this sum was paid directly to the former Superintendent's attorneys from the lump sum payment. As a result, it does not appear that all withholdings, deductions and taxes as required by law were deducted (see Finding No. 2, page 11).

Additionally, in accordance with her original employment contract, the former Superintendent received \$73,413 in payouts for 44.5 unused vacation days, and 9.69 unused personal days. The District also incurred \$75,920 in legal costs directly related to the negotiation of the Agreement.

Effective August 22, 2011, the SRC appointed the District's Assistant Superintendent to the position of Acting Superintendent for a period of not more than one year from the date of his appointment. He was not given a salary

increase for his new duties. Then, subsequently on January 19, 2012, the SRC appointed a Chief Recovery Officer, who replaced the Acting Superintendent and the Chief Financial Officer (CEO) for a period of no more than six months from the date of appointment, at a salary of \$25,000 per month (\$150,000). The Acting Superintendent became the special advisor to the SRC, and the Chief Financial Officer became the special advisor to the Chief Recovery Officer.²

In summary, prematurely ending the former Superintendent's contract cost the District over \$1 million in direct expenses and replacement costs. Specifically, it paid the former Superintendent \$1,011,136, which included \$905,000 in cash, \$31,724 in benefits (\$19,724 and \$12,000), \$73,413 in unused vacation and personal days, and \$999 in equipment. In addition, the District spent \$75,920 legal costs directly related to the negotiation of the Agreement, and \$150,000 to secure a replacement CEO. With these costs included, the grand total of the District's expenditures related to the premature separation of the former Superintendent was \$1.2 million. Thus, the District expended more than a million dollars on an endeavor unrelated to the education of its students. Moreover, the District's taxpayers will not see any return on this investment because it was not expended for the purpose of obtaining a service or an asset.

We requested in writing an explanation from the former Chairman of the SRC and the District's former CFO regarding why the SRC had prematurely ended the former Superintendent's Contract. We received written responses from the counsel for the SRC stating "[the former Superintendent's] contract was terminated as a result of mutual agreement between the parties. This agreement reflected the parties' mutual conclusion that a change in leadership was necessary for the District" and the General Counsel for the District stating "[the former Superintendent's] employment with the School District was terminated after [the former Superintendent] and the School Reform Commission concluded that it was in the best interests of the School District and [the former Superintendent] that her employment be terminated when it was. The School District has provided as much

² The former Chief Financial Officer subsequently ended his employment with the District on May 31, 2012.

information as possible to the taxpayers of the School District regarding the reasons for [the former Superintendent's] separation. The contracts were transparent and have been previously disclosed publicly pursuant to Right to Know requests.”

The lack of specificity in the District and the SRC's responses to our inquiries regarding the reason for the premature termination of the former Superintendent's contract prevent the Commonwealth's taxpayers, who funded this costly Agreement, from understanding why it was necessary. Such an explanation is particularly important, given the fact that the expenditures on the Agreement took place during a period when the District is experiencing serious financial struggles. For example, our review of the District's Comprehensive Annual Financial Reports found that for the years under the former Superintendent's stewardship, fiscal years ended June 30, 2008, 2009, 2010 and 2011, the general fund balances were \$(43,403,906), \$9,673,857, \$1,926,526 and \$(43,376,587), respectively.

Given the District's untenable financial position, the District's extremely generous early separation agreement with its former Superintendent was not in the best interest of its taxpayers. Moreover, the SRC should have publicly explained why the Agreement was necessary, and why taxpayers were paying to prematurely end the former Superintendent's contract.

In these very difficult economic times, both nationally and throughout Pennsylvania, it is incumbent upon school boards to be good stewards of the taxpayer money entrusted to them. The District's SRC disregarded this responsibility when it spent limited taxpayer resources on ending an employment contract. Moreover, the total amount that the District spent on the early separation agreement, including its replacement costs, represents the largest contract buy-out our Department has ever examined over the seven years it has been reviewing this issue. The District could have used this money to shore up the District's finances and better its students' education; instead, the taxpayers will receive no benefit from it.

Recommendations

The *School District of Philadelphia's* School Reform Commission should:

1. Ensure that future employment contracts with prospective administrators contain adequate termination provisions sufficient to protect the interests of the District and its taxpayers in the event that the employment ends prematurely for any reason.
2. Provide as much information as possible to the taxpayers of the District explaining the reasons for entering into the Separation Agreement with the former Superintendent and justifying the District's expenditure of public funds for this purpose.
3. Work with successors to the former Superintendent to include in their current and future employment contracts provisions that address the compensation and benefits payable to, or on behalf of, the said administrators in the event of a premature termination of their contracts.
4. Upon termination of any employee, follow the provisions of the original employment contract and pay only what is due to the employee prorated for the term of services provided.

Management Response

Management stated the following:

The decision to enter into a Mutual Separation Agreement with [the former superintendent] was made by the School Reform Commission's, [prior Chairman], and members [who are no longer serving]. Since [the former superintendent's] departure, the Commission has been reconstituted with four new members including a new chairperson [name removed]. As previously stated, the prior Commission believed that it was in the best interest of the School District to reach a mutual agreement with [the former superintendent], so as to allow the District to secure new leadership. The agreement was consistent with the terms of [the former superintendent's] contract. As previously noted, [the former superintendent's] contract had been adopted publicly, and was a matter of public record including all of the provisions related to termination of the Agreement.

The new School Reform Commission has acted consistently with the recommendations contained in this report. It has

ensured that employment contracts with administrators contain termination provisions that protect the interests of the District and taxpayers in the event the contract has to be terminated early. This commitment is reflected in the agreements the District has entered into with new administrators. Those agreements contain provisions that address compensation and benefits payable in the event of early terminations. The School Reform Commission will be adhering to those agreements in the event of any early terminations of employment contracts it has entered into.

Auditor Conclusion

We are pleased that the District has incorporated this report's recommendations into its new administrator contracts. However, we remain concerned about the lack of detail in its explanation regarding why it entered into such a costly buy-out agreement with its former superintendent. Without specifics about the District's determination that obtaining new leadership was worth \$937,723 in precious taxpayer funds, the public cannot make a judgment regarding whether the District spent this money properly. Both the District's and the state's taxpayers have a right to secure the information that would help them to draw a conclusion about the appropriateness of this transaction.

In addition, under the terms of the original contract the former superintendent was entitled to "compensation and other payments and benefits she would have earned as an employee through June 30, 2013." Therefore, based on the date of her Agreement with the District (August 26, 2011), she was entitled to approximately two years of her salary. This payment should have equaled \$696,280. Instead, the District paid the former superintendent a lump sum of \$905,000, which was \$208,720 over the compensation amount outlined in the original contract. Therefore, we disagree with the District's statement that "the agreement was consistent with the terms of [the former superintendent's] contract." Rather, it appears that the District disregarded the provisions in the original contract, at least in part.

Finding No. 2 →

Failure to Withhold Income Taxes from Eligible Wages

Criteria relevant to the finding:

Internal Revenue Service instructions for Form W-2, Box 1 (Wages, tips, other compensation), provide:

1. Total wages, bonuses (including signing bonuses), prizes, and awards paid to employees during the year.

22. All other compensation . . . Other compensation includes taxable amounts that you paid to your employee from which federal income tax was not withheld. You may show other compensation on a separate Form W-2.

Internal Revenue Service instructions for Form 1040 state:

“Generally, you must report all income except income that is exempt from tax by law.”

Internal Revenue Service Publication 525, Taxable and Nontaxable Income states:

“Severance pay. You must include in income amounts you receive as severance pay and any payment for the cancellation of your employment contract.”

The Pennsylvania Personal Income Tax Booklet provides that severance pay is taxable income for Pennsylvania personal income tax purposes.

The City of Philadelphia’s Income Tax Regulations, Section 203 Taxable Compensation of Employees, (h)(2) provides that Termination or Severance payments are taxable.

Our audit of the School District of Philadelphia’s (District) former Superintendent’s employment contracts, agreements and payroll records found that the District neglected to report eligible wages of \$25,000 on the former Superintendent’s Internal Revenue Service (IRS) Form W-2 for the 2011 calendar year.

The former Superintendent’s tenure at the District prematurely ended when she and the District entered into a Separation Agreement and Mutual Release of Claims (Agreement), effective August 26, 2011. Under this agreement, the District terminated the former Superintendent’s contract. According to the Agreement, the former Superintendent received a \$905,000 cash payment divided as follows (see Finding No. 1, page 5):

- \$130,000 contributed to the former Superintendent’s accounts under the District’s 403(b) Plan and 457(b) Deferred Compensation Plan.
- \$25,000 payment to the former Superintendent’s attorneys.
- \$750,000 lump sum payment.

Our review of the District’s payroll records found that income taxes, including federal, state and local, were withheld on the \$750,000, but not the \$25,000. On March 5, 2012, District personnel confirmed that taxes were not withheld on the \$25,000, and that this amount was not included on her IRS Form W-2. According to members of the administration, the District planned to issue an amended IRS Form W-2 known as W-2C to address its tax withholding error. As of September 20, 2012, the amended form was not issued to the former Superintendent.

Recommendations

The *School District of Philadelphia* should:

1. Report on IRS Form W-2 all wages subject to federal, state and local taxes.
2. Implement procedures for reviewing all salary deemed reportable to ensure that eligible wages are being reported for tax purposes.

Management Response

Management stated the following:

The School District agrees that all wages subject to federal, state and local taxes should be reported on Form W-2. A revised W2c was recently issued to [the former superintendent] to include the \$25,000 in attorney's fees which are considered eligible wages subject to taxation. A 1099 was previously correctly provided to her attorney. There are procedures in place to review all salary deemed reportable to ensure all eligible wages are being reported. The procedures have been strengthened to include a review of fees paid to outside attorneys for which both a 1099 will be issued to the vendor and also included in the taxable wages of an employee.



Distribution List

This report was initially distributed to the superintendent of the school district, the school reform commission 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.

