

PERFORMANCE AUDIT

Salisbury Township School District Lehigh County, Pennsylvania

March 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Dr. Randy M. Ziegenfuss, Superintendent
Salisbury Township School District
1140 Salisbury Road
Allentown, Pennsylvania 18103

Mr. Frank R. Frankenfield, Board President
Salisbury Township School District
1140 Salisbury Road
Allentown, Pennsylvania 18103

Dear Dr. Ziegenfuss and Mr. Frankenfield:

We have conducted a performance audit of the Salisbury Township School District (District) for the period July 1, 2013 through June 30, 2017, 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 the appendix of this report:

- Transportation Operations
- Administrator Separations
- Bus Driver Requirements

We also evaluated the application of best practices in the area of school safety. 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 results in this report. However, we communicated the 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.

Our audit found that the District performed adequately in the bulleted areas listed above, except as noted in the following finding:

- Errors in Reporting the Number of District Students Transported Who Were Not Eligible for Reimbursement Resulted in a Net Overpayment of \$57,885

Dr. Randy M. Ziegenfuss
Mr. Frank R. Frankenfield
Page 2

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

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

March 4, 2019

cc: **SALISBURY TOWNSHIP SCHOOL DISTRICT** Board of School Directors

Table of Contents

	Page
Background Information	1
Finding	9
Finding – Errors in Reporting the Number of District Students Transported Who Were Not Eligible for Reimbursement Resulted in a Net Overpayment of \$57,885	9
Status of Prior Audit Findings and Observations	14
Appendix: Audit Scope, Objectives, and Methodology	15
Distribution List	19

Background Information

School Characteristics 2017-18 School Year ^A	
County	Lehigh
Total Square Miles	11.3
Number of School Buildings	4
Total Teachers	125
Total Full or Part-Time Support Staff	119
Total Administrators	17
Total Enrollment for Most Recent School Year	1,596
Intermediate Unit Number	21
District Vo-Tech School	Lehigh County Technical Institute

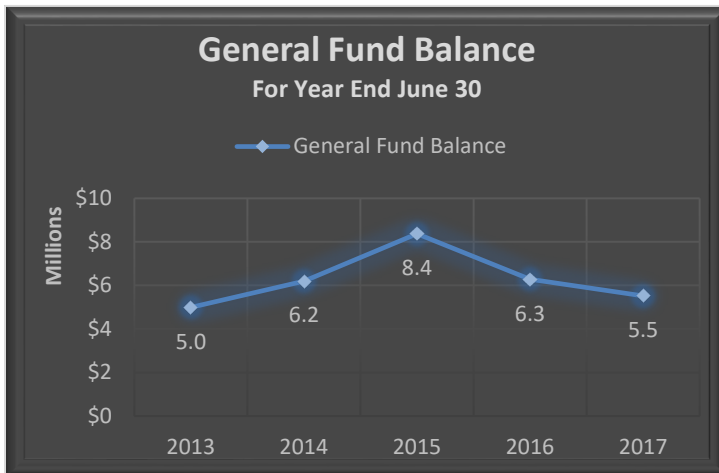
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

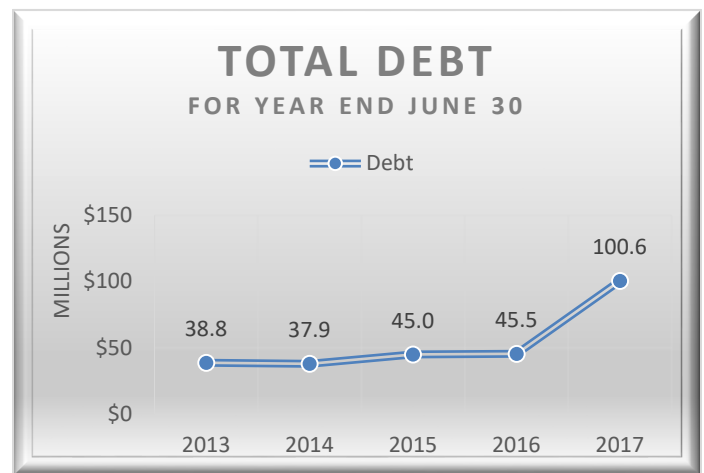
Be inspired, think, learn, and grow...with us!

Financial Information

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

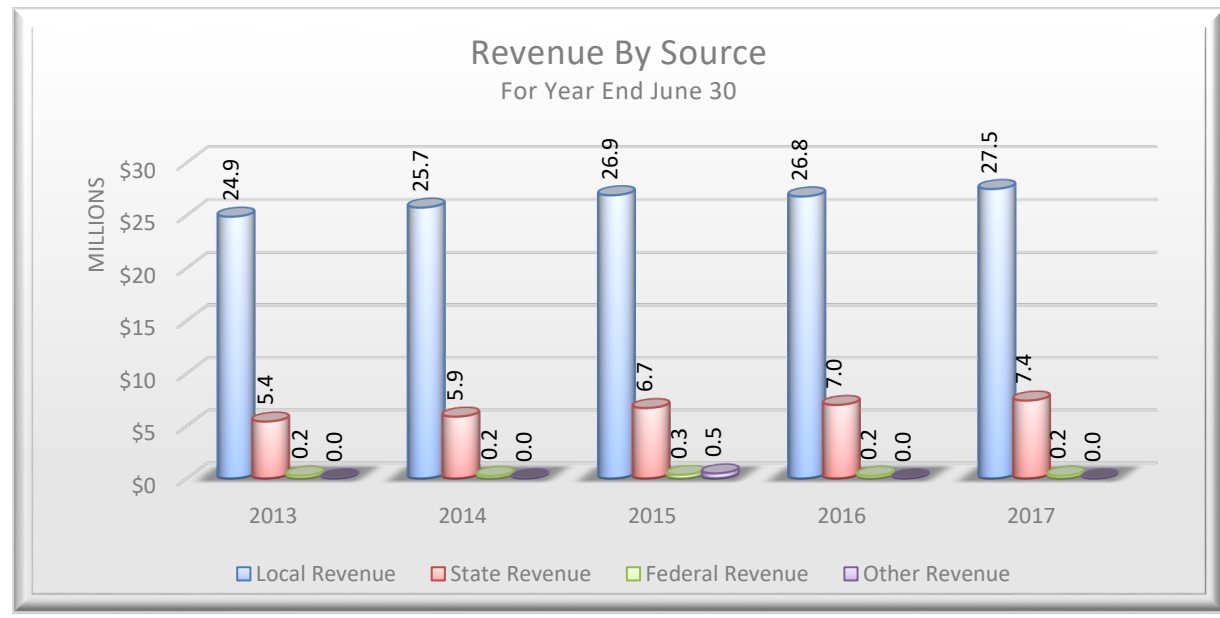
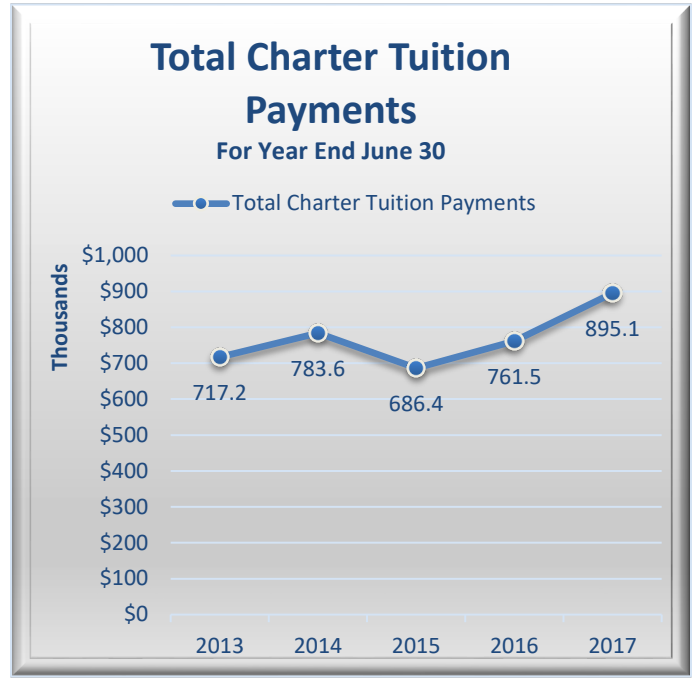
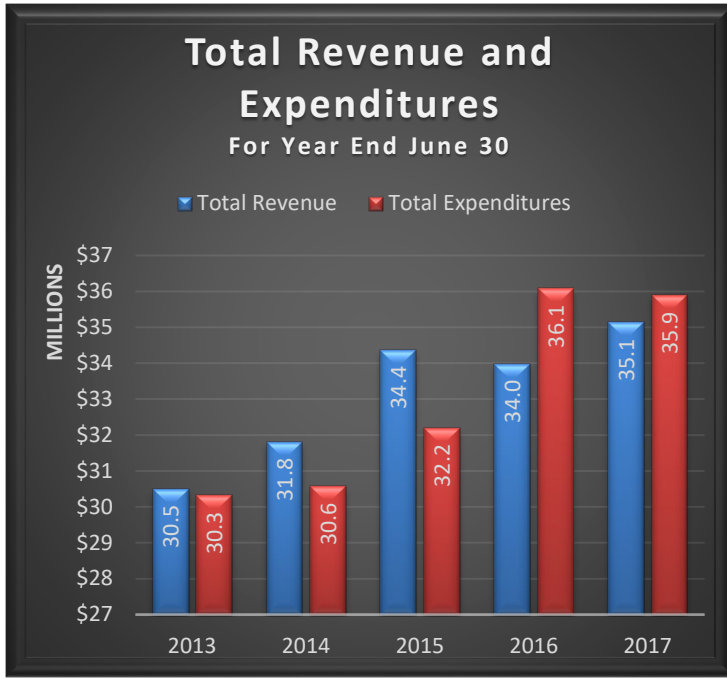


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.

Financial Information Continued



Academic Information

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from the PDE's data files for the 2014-15, 2015-16 and 2016-17 school years.¹ These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. 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.² Finally, 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.³

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. The PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, 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.

The PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, the PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle schools were put on hold due to changes with PSSA testing.⁴ The PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

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.⁵ 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.

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

² The 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 the PDE's website for general information regarding the issuance of academic scores.

³ 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.

⁴ According to the PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with PA Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

⁵ Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. *See* 24 P.S. § 1-121(b)(1).

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 and Math. 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.⁶ 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.

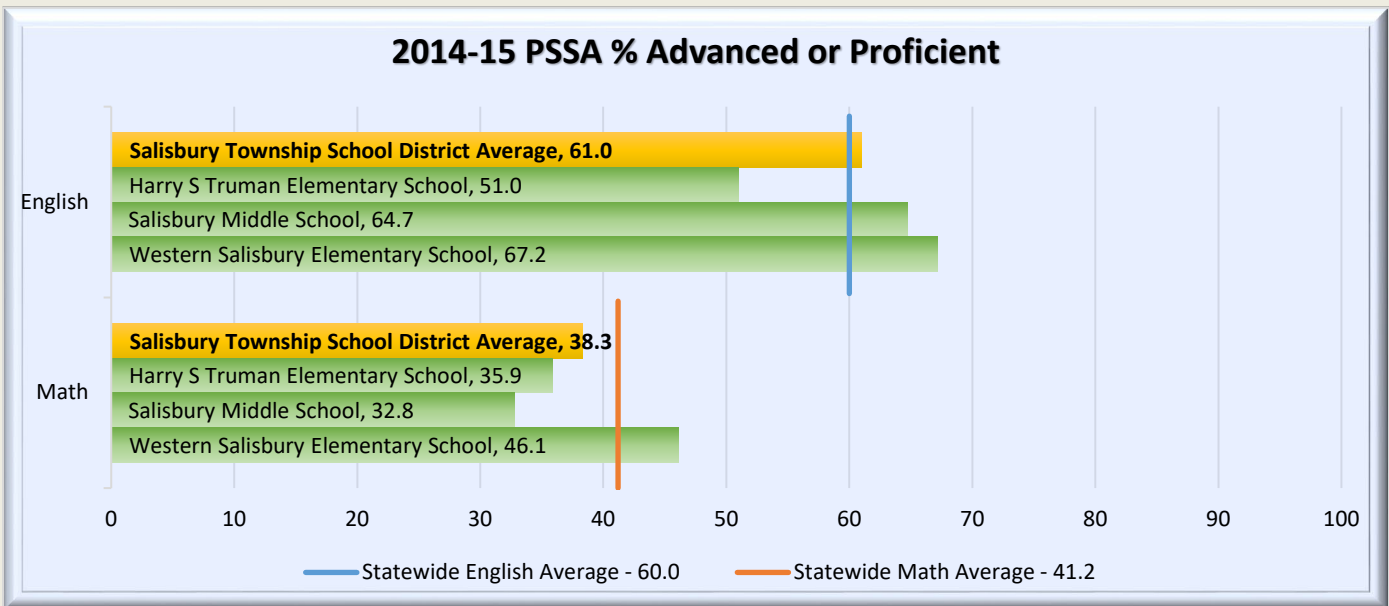
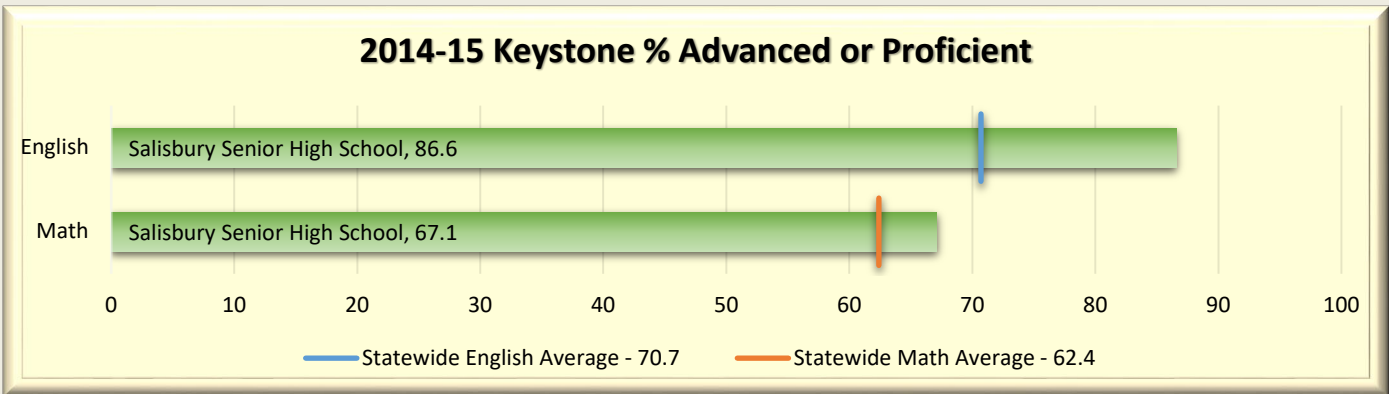
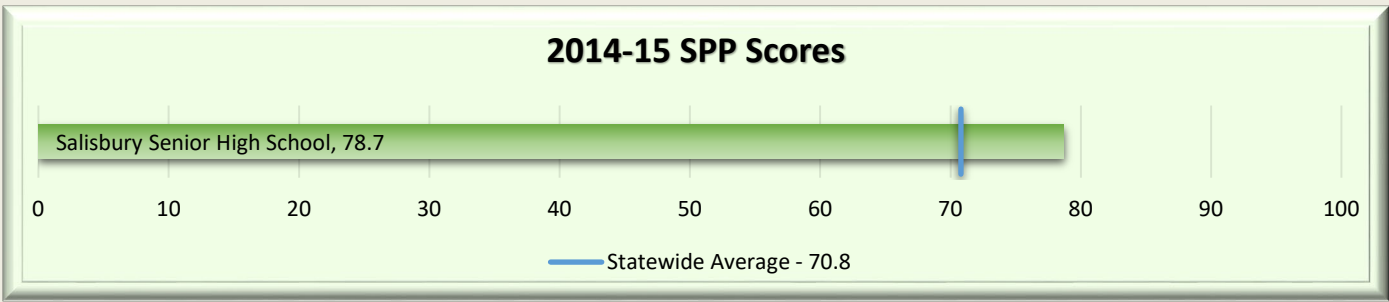
What is a 4-Year Cohort Graduation Rate?

The 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.⁷

⁶ The PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

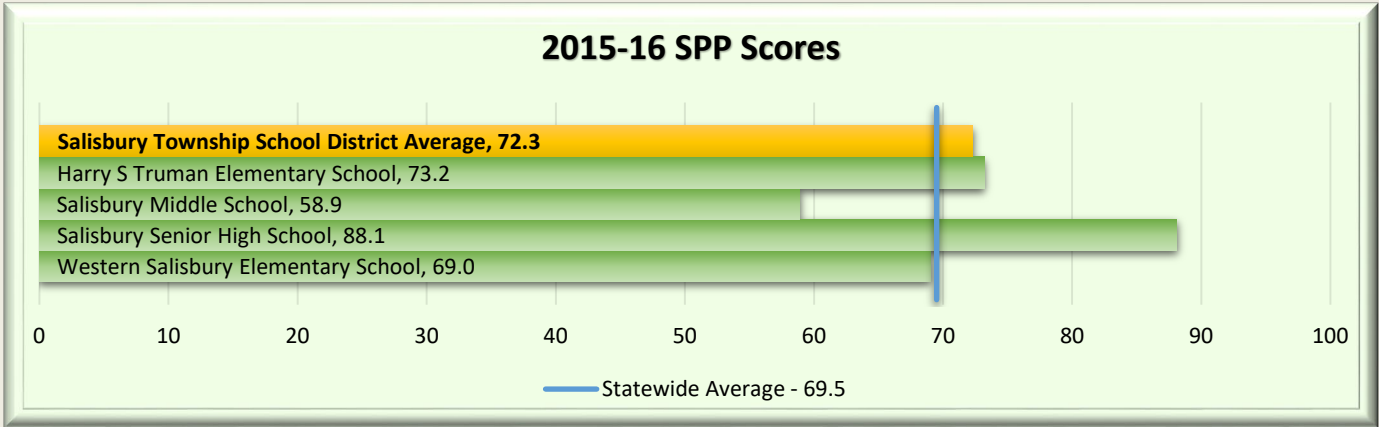
⁷ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

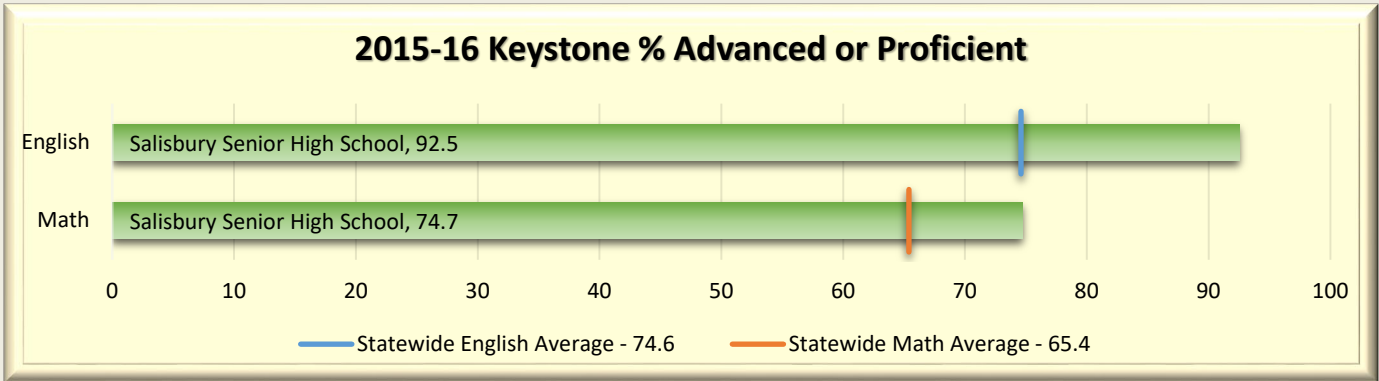


2015-16 Academic Data
School Scores Compared to Statewide Averages

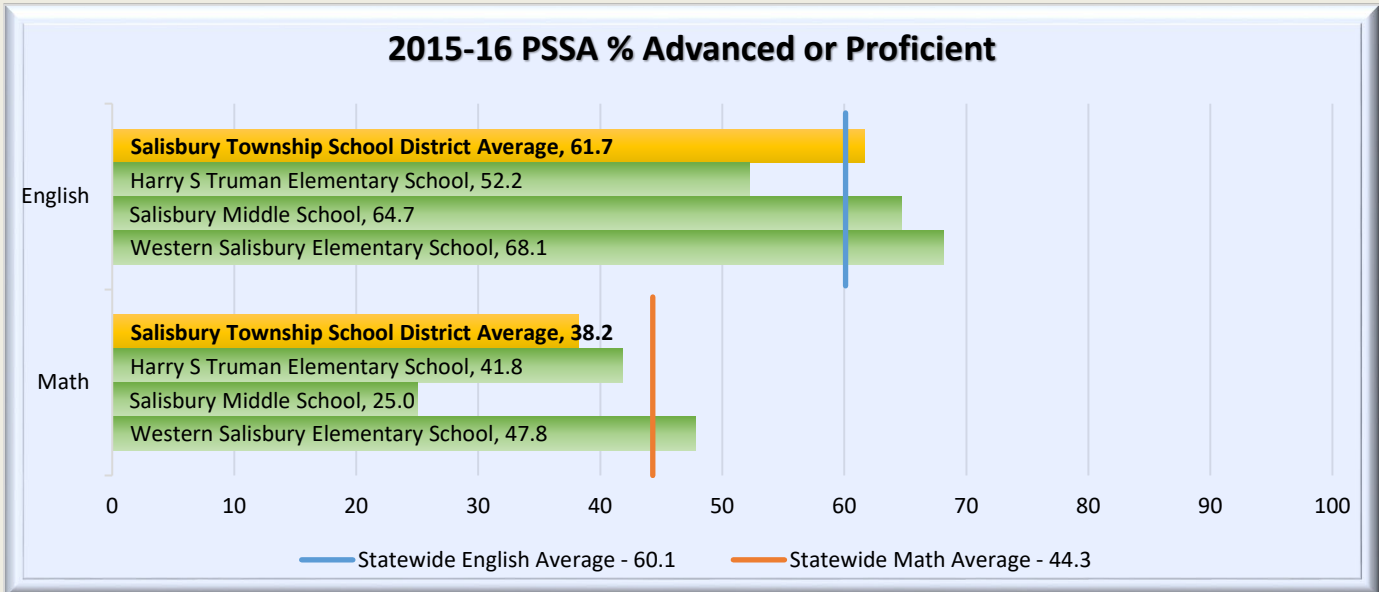
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

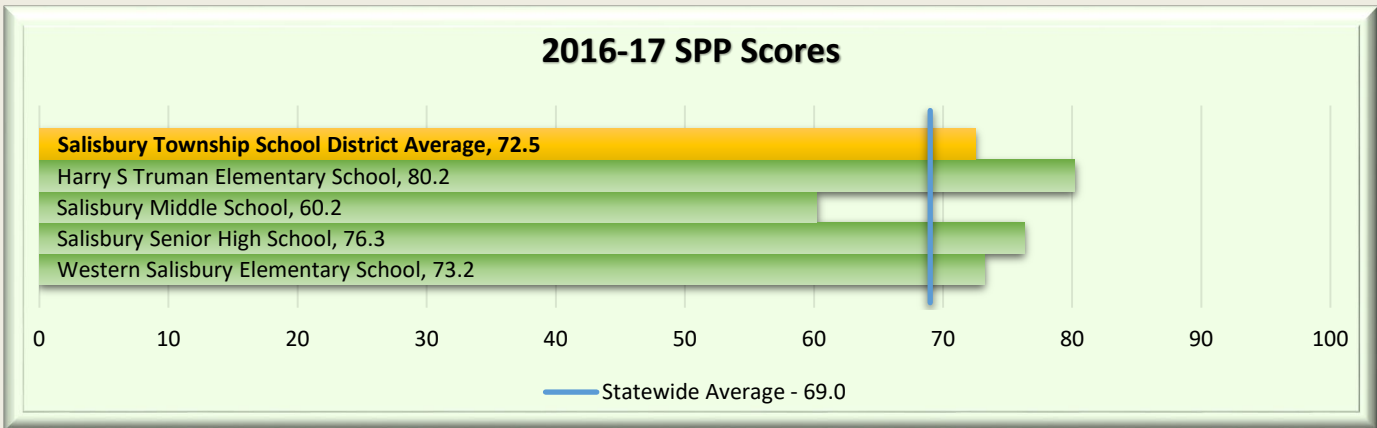


2015-16 PSSA % Advanced or Proficient

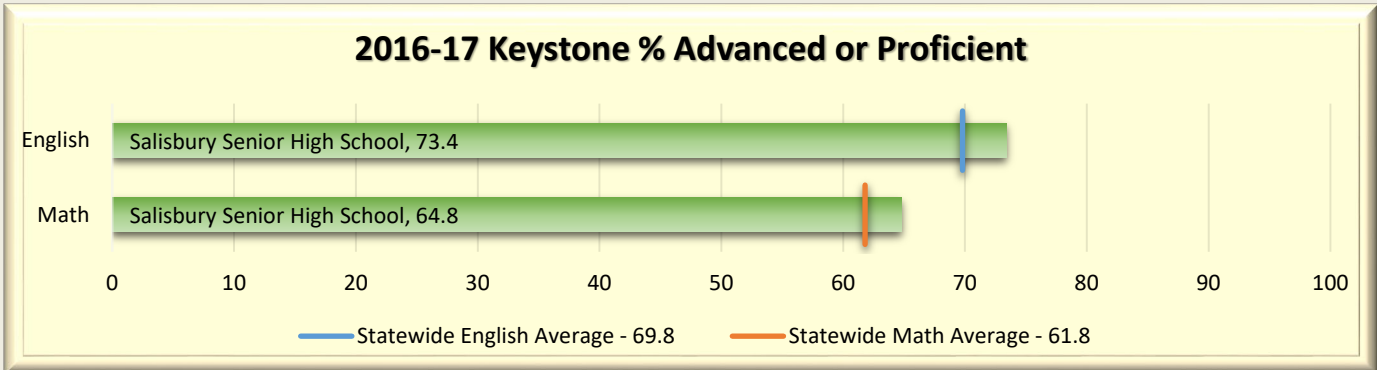


2016-17 Academic Data
School Scores Compared to Statewide Averages

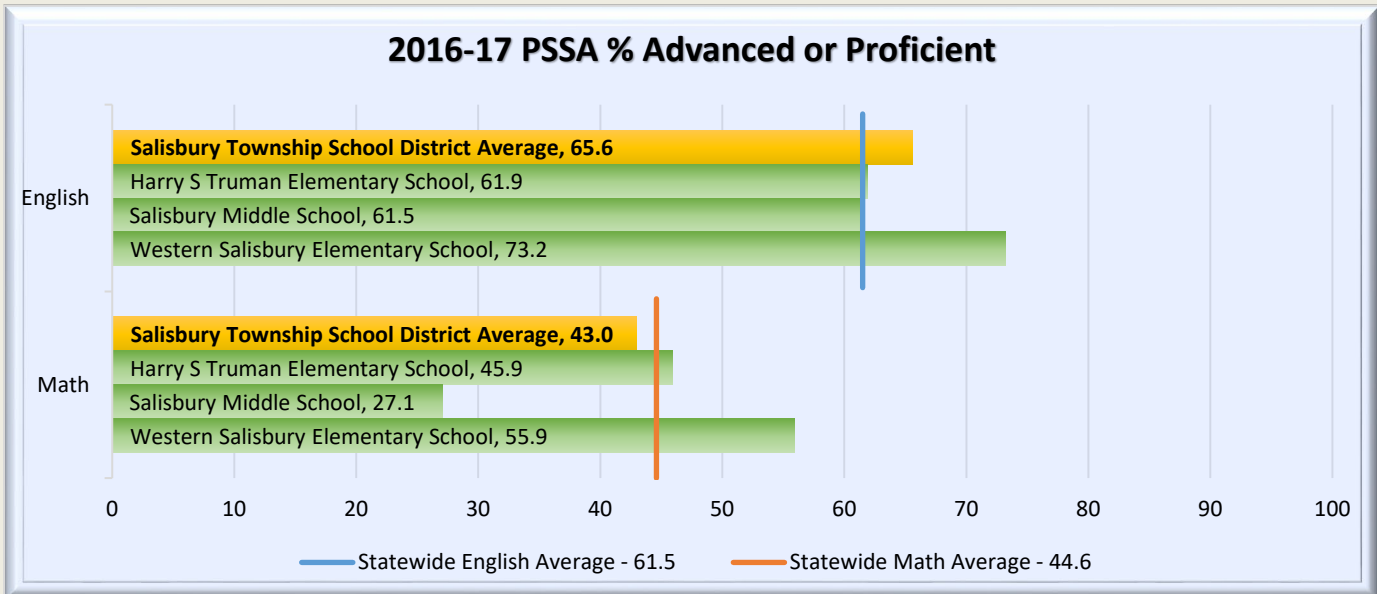
2016-17 SPP Scores



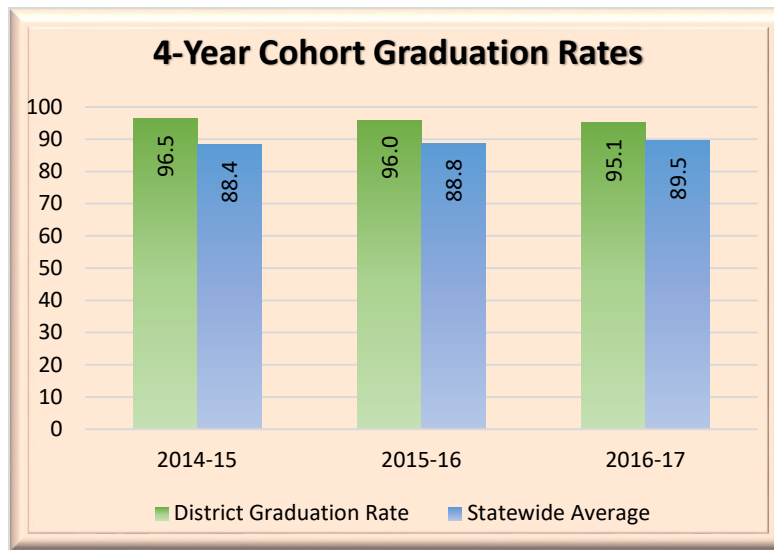
2016-17 Keystone % Advanced or Proficient



2016-17 PSSA % Advanced or Proficient



Graduation Data
District Graduation Rates Compared to Statewide Averages



Finding

Finding

Errors in Reporting the Number of District Students Transported Who Were Not Eligible for Reimbursement Resulted in a Net Overpayment of \$57,885

Criteria relevant to the finding:

Student Transportation Subsidy

The Public School Code (PSC) provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 (relating to Payments on account of pupil transportation) of the PSC specifies the transportation formula and criteria. *See* 24 P.S. § 25-2541.

Total Students Transported

Section 2541(a) of the PSC states, in part: "School districts shall be paid by the Commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district's aid ratio. In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes." *See* 24 P.S. § 25-2541(a).

We found that Salisbury Township School District (District) was overpaid \$57,885 in regular transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District improperly reporting the number of students transported who were not eligible for reimbursement during the 2013-14 through 2015-16 school years. Our review of the 2016-17 school year found no reporting errors.

School districts receive two separate transportation reimbursement payments from the PDE. One reimbursement is based upon the number of students transported and the number of miles vehicles were in service both with and without students (regular transportation reimbursement). The other reimbursement is based upon the number of charter school and nonpublic school students transported by the District (supplemental transportation reimbursement). The issue identified in this finding affects the District's regular transportation reimbursements received for the 2013-14, 2014-15, and 2015-16 school years.

It is also important to note that the Public School Code requires that all school districts must annually file a sworn statement of student transportation data for the prior and current school year with the PDE in order to be eligible for the transportation subsidies.

Students who are not eligible for transportation reimbursement are also known as non-reimbursable students. Non-reimbursable students are defined as elementary students residing less than 1.5 miles from school and secondary students residing less than 2 miles from school, excluding special education students, vocational students, and students who live on a Pennsylvania Department of Transportation defined

*Criteria relevant to the finding
(continued):*

Non-reimbursable students

Non-reimbursable students are elementary students who reside within 1.5 miles of their elementary school and secondary students who reside within 2 miles of their secondary school. Non-reimbursable students do not include special education students or students who reside on routes determined by PennDot to be hazardous. *See* 24 P.S. § 25-2541(b)(1).

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with the PDE in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphasis added.)

hazardous route. Districts can choose to transport these students, but if transported, the district must report these students as non-reimbursable to the PDE. Districts that transport non-reimbursable students receive a reduced regular transportation reimbursement from the PDE. The District made two errors when identifying and reporting non-reimbursable students to the PDE for the 2013-14 through 2015-16 school years.

The first and most significant error resulted in the District being overpaid a total of \$59,899 in regular transportation reimbursements for the 2013-14 school year. The District inaccurately reported 41 non-reimbursable students transported by contractor-owned vehicles when 500 non-reimbursable students were actually transported. This error was made by a former District official who manually calculated the number of non-reimbursable students transported. During the 2013-14 school year, the District did not have transportation software that could help calculate the number of non-reimbursable students transported using global positioning or route mapping software. Prior to reporting transportation data for the 2014-15 school year, the District implemented transportation software with the capability to better identify non-reimbursable students transported. The District reported 492 non-reimbursable students transported during the 2014-15 school year. Despite this significant increase in the reported number of non-reimbursable students transported after implementation of the transportation software, the District did not submit revisions to the number of non-reimbursable students reported to the PDE for the 2013-14 school year.

The second and less significant error made by the District resulted in the District being underpaid \$2,014 in regular transportation reimbursements. During the 2014-15 school year, the District incorrectly reported nine elementary students as non-reimbursable, despite these students residing more than 1.5 miles from their school. The District made this same reporting error for one elementary student during the 2015-16 school year. These errors were made by a former District official who mistakenly reported sixth grade students as secondary students. The PDE defines elementary students as those enrolled in grades kindergarten through sixth grade.

*Criteria relevant to the finding
(continued):*

The PDE has established a Summary of Students Transported form (PDE-2089) and relevant instructions specifying how districts are to report non-reimbursable students transported to and from school.

Form Completion Instructions for PDE-2089

Number of Non-reimbursable Pupils Transported on Contracted Vehicles: Enter the number of non-reimbursable pupils (both public and nonpublic pupils) transported on contracted service vehicles. If [a district] transports elementary pupils who reside within 1.5 miles of their school or secondary pupils who reside within 2 miles of their school who are not exceptional children or not required to use a certified hazardous walking route to reach their school, they are non-reimbursable pupils. Pupils who reside as indicated above, but are being transported to/from daycare providers located beyond those distances are still non-reimbursable. The location of their residence is the deciding factor.

The effect of these reporting errors made by the District during our audit period resulted in a net overpayment of \$57,885 to the District.

It is essential that the District accurately report transportation data to the PDE and retain the support for this transportation data. Further, the sworn statement of student transportation data should not be filed with the state Secretary of Education unless the data has been double checked for accuracy by personnel trained on the PDE's reporting requirements.

We provided the PDE with discrepancy forms detailing the errors for the 2013-14, 2014-15, and 2015-16 school years. The PDE requires these reports to verify the overpayment to the District. The District's future transportation subsidies should be adjusted by the amount of the overpayment.

Recommendations

The *Salisbury Township School District* should:

1. Annually review all students categorized as non-reimbursable to ensure that these students meet the requirements to be reported as non-reimbursable.
2. Institute a second level review of transportation data by someone other than the person compiling the data to help identify transportation data reporting errors.
3. Prepare a trend analysis of the number of non-reimbursable students annually reported to the PDE to help identify extreme variances in this data.
4. Ensure personnel in charge of calculating and reporting transportation data are trained in regard to the PDE's reporting requirements.
5. Ensure that the sworn statement of student transportation data is not filed with the state Secretary of Education until the data has been properly double checked for accuracy by personnel trained on the PDE's reporting requirements and verified by the District's business manager.

The *Pennsylvania Department of Education* should:

6. Adjust the District's future transportation subsidy to resolve the \$57,885 overpayment.

Management Response

District management provided the following response by recommendation:

1. *Annually review all students categorized as non-reimbursable to ensure that these students meet the requirements to be reported as non-reimbursable.*

“Prior to the start of the 2016-17 school year, Salisbury Township School District hired a new Director of Transportation with proper training regarding PDE reporting requirements and transportation software implementation. After full transportation software implementation, the District was able to review all non-reimbursable students. As noted in the finding, the 2016-17 school year found no reporting errors. The District will continue to utilize this software and perform annual reviews.”

2. *Institute a second level review of transportation data by someone other than the person compiling the data to help identify transportation data reporting errors.*

“To help identify potential data reporting errors, the Chief Financial Officer prior to submission will review transportation data that is to be reported to PDE.”

3. *Prepare a trend analysis of the number of non-reimbursable students annually reported to the PDE to help identify extreme variances in this data.*

“Since 2016, data sources of each school year are saved to allow for trend analysis and help identify extreme variances.”

4. *Ensure personnel in charge of calculating and reporting transportation data are trained in regard to the PDE's reporting requirements.*

“Salisbury Township School District supports administrative staff development and provides the

Director of Transportation with annual training in both software and PDE reporting (as necessary) to ensure the accurate calculation and reporting of transportation data to PDE.”

5. *Ensure that the sworn statement of student transportation data is not filed with the state Secretary of Education until the data has been properly double checked for accuracy by personnel trained on the PDE’s reporting requirements and verified by the District’s business manager.*

“The District has a review process for all reports submitted to PDE, to be reviewed for accuracy and to then be verified by the Chief Financial Officer prior to submission.”

Auditor Conclusion

We are pleased that the District intends to improve its internal controls over the reporting of transportation data. We will evaluate the effectiveness of this and any other corrective action taken by the District during our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Salisbury Township School District resulted in no findings or observations.

Appendix: 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,⁸ 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.

Scope

Overall, our audit covered the period July 1, 2013 through June 30, 2017. In addition, the scope of each individual audit objective is detailed on the next page.

The Salisbury Township School District's (District) management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements).⁹ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

⁸ 72 P.S. §§ 402 and 403.

⁹ 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; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2013 through June 30, 2017. 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 efficiency and effectiveness in the following areas:

- ✓ Transportation Operations
- ✓ Administrator Separations
- ✓ Bus Driver Requirements
- ✓ School Safety

As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

- ✓ 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?¹⁰
 - To address this objective, we completed an analytical review of non-reimbursable students reported by the District to the PDE for the 2013-14 through 2016-17 school years.¹¹ We interviewed District officials due to the significant variances in the data reported to the PDE and current District officials used the District's current transportation software to determine the accurate number of non-reimbursable students that should have been reported to the PDE for each school year. After the District produced revised numbers for the amount of non-reimbursable students that should have been reported, we randomly selected the following number of students in each school year of the audit period: 25 of 500 for the 2013-14 school year, 49 of 488 for the 2014-15 school year, 23 of 454 for the 2015-16 school year, and 25 of 488 for the 2016-17 school year.¹² We reviewed rosters of non-reimbursable students transported by the District and calculated the distance from home and school to determine eligibility for

¹⁰ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹¹ The District reported 41 non-reimbursable students transported during the 2013-14 school year, 492 transported during the 2014-15 school year, 455 transported during the 2015-16 school year, and 488 transported during the 2016-17 school year.

¹² 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.

transportation reimbursement. The errors we identified can be found in the finding on page 9 in this report.

- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code¹³ and Public School Employees' Retirement System guidelines?
 - To address this objective, we reviewed the contracts, board meeting minutes, and leave and payroll records for both administrators who separated employment from the District during the period July 1, 2013 through September 19, 2018. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?¹⁴ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - To address this objective, we randomly selected 10 of the 44 bus drivers transporting District students as of October 18, 2018.¹⁵ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District take actions to ensure it provided a safe school environment?¹⁶
 - To address this objective, we reviewed a variety of documentation including, but not limited to, safety plans, training schedules, anti-bullying policies, fire drill documentation, and after action reports. In addition, we conducted on-site reviews at three out of the District's four school buildings (one from each education level)¹⁷ to assess whether the District had implemented basic safety practices.¹⁸ Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of

¹³ 24 P.S. § 10-1073(e)(v).

¹⁴ 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code Chapter 8*.

¹⁵ 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.

¹⁶ 24 P.S. § 13-1301-A *et seq.*

¹⁷ 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.

¹⁸ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

school safety are shared with District officials, the PDE, and other appropriate agencies as deemed necessary.

Distribution List

This report was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Joe Torsella

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

Mrs. Danielle Mariano

Director
Bureau of Budget and Fiscal Management
Pennsylvania Department of Education
4th Floor, 333 Market Street
Harrisburg, PA 17126

Dr. David Wazeter

Research Manager
Pennsylvania State Education Association
400 North Third Street - Box 1724
Harrisburg, PA 17105

Mr. Nathan Mains

Executive Director
Pennsylvania School Boards Association
400 Bent Creek Boulevard
Mechanicsburg, PA 17050

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.