

SYLVAN HEIGHTS SCIENCE CHARTER SCHOOL  
DAUPHIN COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT

FEBRUARY 2012



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

Mr. Chad Hotsko, Board President  
Sylvan Heights Science Charter School  
915 South 13<sup>th</sup> Street  
Harrisburg, Pennsylvania 17104

Dear Governor Corbett and Mr. Hotsko:

We conducted a performance audit of the Sylvan Heights Science Charter School (SHSCS) to determine its compliance with applicable state laws, contracts, grant requirements, and administrative procedures. Our audit covered the period July 1, 2006 through August 18, 2010, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2008 and June 30, 2007. Our audit was conducted pursuant to 72 P.S. § 403 and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit found that the SHSCS complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except as detailed in two findings noted in this report. A summary of these results is presented in the Executive Summary section of the audit report.

During our current audit, it came to our attention that a former member of the SHSCS Board of Trustees had committed fraud. The board of trustee member in question had taken money for personal use. This money was to be deposited into the Family Advisory Committee fund in which she acted as President. This fund collects both cash and checks for student activity fundraisers throughout the year. While SHSCS maintains that two signatures are required for disbursements, the same is not true for receipts. The board of trustee member in question has paid restitution as of July 14, 2010, in the amount of \$2,800. She is no longer associated with SHSCS and has resigned from the board as of August 19, 2009. The business manager has instituted new policies for fundraising activities, and requires that reports now be filed with the business office detailing fundraising receipts and disbursements, as well as accounting for the profit or loss of each fundraiser.

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

Sincerely,

/s/

JACK WAGNER  
Auditor General

February 17, 2012

cc: **SYLVAN HEIGHTS SCIENCE CHARTER SCHOOL** Board of Trustees

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## **Executive Summary**

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### **Audit Work**

The Pennsylvania Department of the Auditor General conducted a performance audit of the Sylvan Heights Science Charter School (hereinafter “SHSCS” or “Charter School”). Our audit sought to answer certain questions regarding SHSCS’s compliance with applicable state laws, contracts, grant requirements, and administrative procedures.

Our audit scope covered the period July 1, 2006 through August 18, 2010, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidy and reimbursements was determined for school years 2007-08 and 2006-07.

### **SHSCS School Background**

The SHSCS, located in Dauphin County, Pennsylvania, opened in August 1998. It was originally chartered on July 27, 1998, for a period of five years by the Harrisburg City School District. SHSCS’s mission states: “It seeks to enhance children’s lives through educational experiences that are grounded in a comprehensive, science driven interdisciplinary program highlighting discovery and creativity.” During the 2009-10 school year, the SHSCS provided educational services to 217 pupils from 7 sending school districts through the employment of 17 teachers, 12 full-time and part-time support personnel, and 3 administrators. The SHSCS

received approximately \$2.2 million in tuition payments from school districts required to pay for its students attending the SHSCS in school year 2009-10.

### **Adequate Yearly Progress**

SHSCS made Adequate Yearly Progress (AYP) for the 2010-11 school year by meeting all AYP measures.

AYP is a key measure of school performance established by the federal No Child Left Behind Act (NCLB) of 2001 requiring that all students reach proficiency in Reading and Math by 2014. For a school to meet AYP measures, students in the school must meet goals or targets in three areas: (1) Attendance (for schools that do not have a graduating class) or Graduation (for schools that have a high school graduating class), (2) Academic Performance, which is based on tested students’ performance on the Pennsylvania System of School Assessment (PSSA); and (3) Test Participation, which is based on the number of students that participate in the PSSA. Schools are evaluated for test performance and test participation for all students in the tested grades (3-8 and 11) in the school. AYP measures determine whether a school is making sufficient annual progress towards the goal of 100 percent proficiency by 2014.

**Audit Conclusion and Results**

Our audit found that the SHSCS complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures; however, as noted below, we identified two compliance-related matters reported as findings.

**Finding No. 1: Certification Deficiency.**

Our audit of professional employees' certification for the period July 1, 2006 through May 21, 2010, found an employee was assigned to a special education professional position without holding proper certification (see page 10).

**Finding No. 2: Failure to Develop Memorandum of Understanding with Local Law Enforcement.**

Our audit of the SHSCS's records found that the SHSCS did not have a signed Memorandum of Understanding with local law enforcement available at the start date of the audit (see page 13).

**Status of Prior Audit Findings and Observations.**

There are no prior audit findings or observations.



## Background Information on Pennsylvania Charter Schools

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*Description of Pennsylvania Charter Schools:*

Charter and cyber charter schools are taxpayer-funded public schools, just like traditional public schools. There is no additional cost to the student associated with attending a charter or cyber charter school. Charter and cyber charter schools operate free from many educational mandates, except for those concerning nondiscrimination, health and safety, and accountability.

### Pennsylvania Charter School Law

Pennsylvania's charter schools were established by the Charter School Law (Law), enacted through Act 22 of 1997, as amended. In the preamble of the Law, the General Assembly stated its intent to provide teachers, parents, students, and community members with the opportunity to establish schools that were independent of the existing school district structure.<sup>1</sup> In addition, the preamble provides that charter schools are intended to, among other things, improve student learning, encourage the use of different and innovative teaching methods, and offer parents and students expanded educational choices.<sup>2</sup>

The Law permits the establishment of charter schools by a variety of persons and entities, including, among others, an individual; a parent or guardian of a student who will attend the school; any nonsectarian corporation not-for-profit; and any nonsectarian college, university or museum.<sup>3</sup>

Applications must be submitted to the local school board where the charter school will be located by November 15 of the school year preceding the school year in which the school will be established,<sup>4</sup> and that the board must hold at least one public hearing before approving or rejecting the application.<sup>5</sup> If the local school board denies the application, the applicant can appeal the decision to the State Charter School Appeal Board,<sup>6</sup> which is comprised of the Secretary of Education and six members appointed by the Governor with the consent of a majority of all of the members of the Senate.<sup>7</sup>

With certain exceptions for charter schools within the School District of Philadelphia, initial charters are valid for a period of no less than three years and no more than five years.<sup>8</sup> After that, the local school board can choose to

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<sup>1</sup> 24 P.S. § 17-1702-A.

<sup>2</sup> Id.

<sup>3</sup> 24 P.S. § 17-1717-A (a).

<sup>4</sup> 24 P.S. § 17-1717-A (c).

<sup>5</sup> 24 P.S. § 17-1717-A (d).

<sup>6</sup> 24 P.S. § 17-1717-A (f).

<sup>7</sup> 24 P.S. § 17-1721-A (a).

<sup>8</sup> 24 P.S. § 17-1720-A.

*Pennsylvania ranks high compared to other states in the number of charter schools:*

According to the Center for Education Reform, Pennsylvania has the 7<sup>th</sup> highest charter school student enrollment, and the 10<sup>th</sup> largest number of operating charter schools, in the United States.

Source: "National Charter School and Enrollment Statistics 2010." October, 2010.

*Funding of Pennsylvania Charter Schools:*

Brick-and mortar charter schools and cyber charter schools are funded in the same manner, which is primarily through tuition payments made by school districts for students who have transferred to a charter or cyber charter school.

The Charter School Law requires a school district to pay a per-pupil tuition rate for its students attending a charter or cyber charter school.

renew a school's charter every five years, based on a variety of information, such as the charter school's most recent annual report, financial audits and standardized test scores. The board can immediately revoke a charter if the school has endangered the health and welfare of its students and/or faculty. However, under those circumstances, the board must hold a public hearing on the issue before it makes its final decision.<sup>9</sup>

Act 88 of 2002 amended the Law to distinguish cyber charter schools, which conduct a significant portion of their curriculum and instruction through the Internet or other electronic means, from brick-and-mortar charter schools that *operate in buildings similar to school districts*.<sup>10</sup> Unlike brick-and-mortar charter schools, cyber charter schools must submit their application to the Department of Education (DE), which determines whether the application for a charter should be granted or denied.<sup>11</sup> However, if DE denies the application, the applicant can still appeal the decision to the State Charter School Appeal Board.<sup>12</sup> In addition, DE is responsible for renewing and revoking the charters of cyber charter schools.<sup>13</sup> Cyber charter schools that had their charter initially approved by a local school district prior to August 15, 2002, must seek renewal of their charter from DE.<sup>14</sup>

### **Pennsylvania Charter School Funding**

The Commonwealth bases the funding for charter schools on the principle that the state's subsidies should follow the students, regardless of whether they choose to attend traditional public schools or charter schools. According to the Charter School Law, the sending school district must pay the charter/cyber charter school a per-pupil tuition rate based on its own budgeted costs, minus specified expenditures, for the prior school year.<sup>15</sup> For special education students, the same funding formula applies, plus an additional per-pupil amount based upon the sending district's special education expenditures divided by a

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<sup>9</sup> Pennsylvania Department of Education, Basic Education Circular, "Charter Schools," Issued 10/1/2004.

<sup>10</sup> 24 P.S. §§ 17-1703-A, 17-1741-A *et seq.*

<sup>11</sup> 24 P.S. § 17-1745-A(d).

<sup>12</sup> 24 P.S. § 17-1745-A(f)(4).

<sup>13</sup> 24 P.S. § 17-1741-A(a)(3).

<sup>14</sup> 24 P.S. § 17-1750-A(e).

<sup>15</sup> See 24 P.S. § 17-1725-A.

state-determined percentage specific to the 1996-97 school year.<sup>16</sup> The Charter School Law also requires that charter schools bill each sending school district on a monthly basis for students attending the charter school.<sup>17</sup>

Typically, charter schools provide educational services to students from multiple school districts throughout the Commonwealth. For example, a charter school may receive students from ten neighboring, but different, sending school districts. Moreover, students from numerous districts across Pennsylvania attend cyber charter schools.

Under the Public School Code of 1949, as amended, the Commonwealth also pays a reimbursement to each sending school district with students attending a charter school that amounts to a mandatory percentage rate of total charter school costs.<sup>18</sup> Commonwealth reimbursements for charter school costs are funded through an education appropriation in the state's annual budget. However, the enacted state budget for the 2011-12 fiscal year eliminated funding of the charter school reimbursement previously paid to sending school districts.<sup>19</sup>

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<sup>16</sup> See 24 P.S. § 25-2509.5(k).

<sup>17</sup> See 24 P.S. § 17-1725-A(a)(5).

<sup>18</sup> See 24 P.S. § 25-2591.1. Please note that this provision is contained in the general funding provisions of the Public School Code and not in the Charter School Law.

<sup>19</sup> Please note that the general funding provision referenced above (24 P.S. § 25-2591.1) has not been repealed from the Public School Code and states the following: "For the fiscal year 2003-2004 and each fiscal year thereafter, if insufficient funds are appropriated to make Commonwealth payments pursuant to this section, such payments shall be made on a pro rata basis." Therefore, it appears that state funding could be restored in future years.

## Audit Scope, Objectives, and Methodology

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### Scope

*What is a school performance audit?*

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

Our audit, conducted under the authority of 72 P.S. § 403, is not a substitute for the local annual audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit covered the period May 6, 2010 through August 18, 2010, except for the verification of professional employee certification which was performed for the period July 1, 2006 through May 21, 2010.

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

For the purposes of our audit work and to be consistent with Department of Education (DE) reporting guidelines, we use the term school year rather than fiscal year throughout this report. A school year covers the period July 1 to June 30.

### Objectives

*What is the difference between a finding and an observation?*

Our performance audits may contain findings and/or observations related to our audit objectives. Findings describe noncompliance with a statute, regulation, policy, contract, grant requirement, or administrative procedure. Observations are reported when we believe corrective action should be taken to remedy a potential problem not rising to the level of noncompliance with specific criteria.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws and defined business practices. Our audit focused on assessing the SHSCS's compliance with applicable state laws, contracts, grant requirements, and administrative procedures. However, as we conducted our audit procedures, we sought to determine answers to the following questions, which serve as our audit objectives:

- ✓ Was the charter school in overall compliance with the Public School Code of 1949<sup>20</sup> (Code) and the Charter School Law<sup>21</sup> (Law)?
- ✓ Did the charter school have policies and procedures regarding the requirements to maintain student health records and perform required health services, and keep accurate documentation supporting its annual health

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<sup>20</sup> 24 P.S. § 1-101 *et seq.*

<sup>21</sup> 24 P.S. § 17-1701-A *et seq.*

services report filed with the Department of Health to receive state reimbursement?

- ✓ Did the charter school receive state reimbursement for its building lease under the Charter School Lease Reimbursement Program, was its lease agreement approved by the board of trustees, and did its lease process comply with the provisions of the Public Official and Employee Ethics Act?<sup>22</sup>
- ✓ Did the charter school comply with the open enrollment and lottery provisions of the Charter School Law?
- ✓ Does the charter school provide the services required for its special education students through outside agencies and/or through properly certified professional staff with the required instructional hours and/or training?
- ✓ Did the charter school board of trustees and administrators, and the chartering school board members comply with the Public School Code, the Public Official and Employee Ethics Act, and the Sunshine Act?
- ✓ Were at least 75 percent of the charter school's teachers properly certified and did all of its noncertified teachers meet the "highly qualified teacher" requirements?
- ✓ Did the charter school require its noncertified professional employees to provide evidence that they are at least 18 years of age, a U.S. citizen, and certified by a licensed Pennsylvania physician to be neither mentally nor physically disqualified from successful performance of the duties of a professional employee of the charter school?
- ✓ Did the charter school accurately report its membership numbers to DE and were its average daily membership and tuition billings accurate?

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<sup>22</sup> 65 Pa.C.S. § 1101 *et seq.*

- ✓ Did the charter school comply with the law’s compulsory attendance provisions and, if not, did the charter school remove days in excess of ten consecutive unexcused absences from the school’s reported membership totals pursuant to the regulations?<sup>23</sup>
- ✓ Did the charter school take appropriate steps to ensure school safety?
- ✓ Did the charter school require that all of its employees enroll in the Public School Employees’ Retirement System at the time of filing its charter school application, unless the board of trustees had a retirement plan that covered the employees or the employees were already enrolled in another retirement program?
- ✓ Did the charter school use an outside vendor to maintain its membership data and, if so, are internal controls in place related to vendor access?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties which warrant further attention during our audit?

## 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, grant requirements, and administrative procedures.

*Government Auditing Standards* require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings 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.

SHSCS management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the SHSCS is in compliance with applicable laws, contracts, grant requirements, and administrative procedures. Within the context of our audit objectives, we obtained an understanding of internal controls and assessed whether those controls were properly designed and implemented.

Any significant deficiencies found during the audit are included in this report.

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<sup>23</sup> 22 Pa. Code § 11.24.

Our audit examined the following:

- Records pertaining to, professional employee certification, state ethics compliance, student health services, special education, open enrollment, vendor contracts, and student enrollment.
- Items such as Board meeting minutes, pupil membership records, IRS 990 forms, and reimbursement applications.

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

## Findings and Observations

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### Finding No. 1

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*Charter School Law (CSL) and Pennsylvania Regulations relevant to the finding:*

Section 17-1732-A of the CSL, 24 § 17-1732-A, requires charter schools to comply with Chapter 711 of the Pennsylvania Code, 22 Pa. Code § 711 *et seq.*, specific to special education services and programs at charter and cyber charter schools.

Chapter 711 regulations require:

“Persons who provide special education or related services to children with disabilities in charter schools and cyber charter schools shall have appropriate certification . . .” (22 Pa. Code § 711.5(a))

### Certification Deficiency

Our audit of professional employees’ certification and assignments for the period July 1, 2006 through May 21, 2010, was completed in order to review compliance with the certification requirements of the CSL, the Public School Code (PSC), Chapter 711 of the Pennsylvania Code (Chapter 711), the federal No Child Left Behind Act, and Certification and Staffing Policies and Guidelines (CSPG) issued by the Department of Education’s (DE) Bureau of School Leadership and Teacher Quality (BSLTQ). Our audit found that one professional employee did not have proper certification for her teaching assignment. The individual was teaching special education without a proper certificate for the 2006-07, 2007-08 and 2008-09 school years.

All special education professional staff must hold appropriate State certification and cannot be part of the 25 percent noncertified professional staff allowed at charter and cyber charter schools. This individual was listed as a special education teacher on the Charter School’s professional personnel list for the 2006-07, 2007-08, and 2008-09 school years. Charter School personnel stated that the individual did not start as a special education teacher until November 1, 2008, and that she was previously employed as an aide. School personnel further stated that the individual was employed as a special education teacher because the Charter School believed she was able to teach special education based on a conversation its personnel had with DE.

Information pertaining to the deficiency was submitted to DE’s BSLTQ for its review. On September 12, 2011, the BSLTQ determined the individual employed by the Charter School was not properly certified for the 2006-07, 2007-08, and 2008-09 school years. Unlike traditional school districts, charter schools are not subject to subsidy forfeitures for certification deficiencies. As such, the BSLTQ issued a citation, but no monetary penalties were imposed upon the Charter School.



The lack of properly certified teachers could result in the Charter School's students not receiving a quality education or special services to which they are entitled. In addition, certification deficiencies may force the chartering school district to not renew or revoke a charter if the Charter School has not fulfilled its contractual obligations to provide the required certified instructors.

## Recommendations

The *Sylvan Heights Science Charter School's* chief executive officer should ensure that:

1. Individuals are properly certified for their area of administrative responsibility or subject in which they teach.
2. The individual cited in this finding obtains proper certification or is assigned to a position for which she is properly certified.

The *Sylvan Heights Science Charter School's* board of trustees, in order to ensure compliance for all subsequent years, should establish procedures to ensure that:

3. Professional employees are properly certified for their area of administrative responsibility or subject in which they teach, for the entire school year, in compliance with the CSL, Chapter 711, and DE's CSPGs.
4. Administrative personnel are provided with sufficient training in order to understand and manage charter school certification requirements as defined by the CSL, Chapter 711, and DE's CSPGs.

As the authorizing school district, the *Harrisburg City School District* should:

5. Follow-up with Sylvan Heights Science Charter School (SHSCS) regarding this individual's future teaching assignments and certification status.
6. Review the charter of SHSCS and determine whether SHSCS is violating certification and/or special education terms of its approved charter with the District.

The *Department of Education* should:

7. Review the CSL and the PSC and make recommendations to the State Board of Education and the General Assembly to amend existing laws to hold charter and cyber charter schools accountable for certification deficiencies in the same manner as traditional schools, including the imposition of monetary sanctions.

**Management Response**

Management stated the following:

At that time, I was told by a representative of Pennsylvania Training and Technical Assistance Network (PaTTAN) that [the individual in question] who enrolled in their ACE program, could work under the supervision of a fully certified special education teacher as she completed her program. The fully certified special education teacher was responsible for testing, gathering data, writing IEPs, holding IEP meetings, and overseeing [the individual in question's] work. I was not told at the time that [the individual in question] would need an Emergency Certificate. Therefore, I did not apply for an Emergency Certificate for her.

Since that time, she has nearly completed her coursework, has one more Praxis test to take, and has an Emergency Certificate. She received an Emergency Certificate for the current 2010-11 school year. I expect her to be fully certified around January 2011. By supporting [the individual in question] in this way, we are helping to achieve an organizational goal of creating more diversity among our teaching staff.

**Auditor Conclusion**

Management's reference to an "Emergency Certificate" refers to the BSLTQ's determination that the Charter School's special education position requires a state certificate or emergency permit in the area of Special Education.

**Finding No. 2** →

**Failure to Develop Memorandum of Understanding with Local Law Enforcement**

*Relevant Statutory Provisions and Related Criteria:*

During the audit period, Section 1303-A(c) of the Public School Code (PSC), 24 P.S. § 13-1303-A(c), required all school entities to **develop** a memorandum of understanding with local law enforcement.

On November 17, 2010, Section 13-1303-A(c) of the PSC was amended to include additional requirements, effective February 15, 2011, providing, in part:

“ . . . each chief school administrator shall enter into a memorandum of understanding with police departments having jurisdiction over school property of the school entity. Each chief school administrator shall submit a copy of the memorandum of understanding to the office by June 30, 2011, and biennially update and re-execute a memorandum of understanding with local law enforcement and file such memorandum with the office on a biennial basis. . . . ”

The “office” refers to the Office for Safe Schools established within the Department of Education through Section 1302-A(a) of the PSC, 24 P.S. § 13-1302-A(a). The term “biennially” means “an event that occurs every two years.”

Charter schools are subject to Safe Schools requirements under Article XIII-A through Section 1732-A(a) of the Charter School Law (CSL), 24 P.S. § 1732-A(a).

Our audit of the Charter School’s records found that the Charter School did not have a signed Memorandum of Understanding (MOU) with local law enforcement available at the start date of the audit. A MOU sets forth agreed upon procedures to be followed should an incident involving an act of violence or possession of a weapon occur on school property as required by school safety provisions in the PSC.

The failure to enter into a MOU with all law enforcement agencies could result in a lack of cooperation, direction, and guidance between Charter School employees and law enforcement agencies if an incident occurs on school grounds, at any school-sponsored activity, or on any public conveyance providing transportation to or from a school or school-sponsored activity. Non-compliance with the statutory requirement to have a MOU could have an impact on law enforcement notification and response, and ultimately, the resolution of a problem situation.

The Charter School indicated that its failure to obtain a MOU was due to the Charter School not being aware of Section 1303-A(c) of the Public School Code which requires all school entities to develop a MOU with local law enforcement agencies.

However, during the audit, the Charter School developed and executed a MOU with its local law enforcement agency on May 27, 2010.

The *Sylvan Heights Science Charter School* should:

1. In consultation with its solicitor, continue to review, update, and re-execute the current MOU between the Charter School and its local law enforcement agency pursuant to the terms prescribed by the PSC.
2. In consultation with the Charter School’s solicitor, review new requirements for MOUs and other school safety areas under the PSC to ensure compliance with amended Safe Schools provisions enacted November 17, 2010 effective February 15, 2011.

3. Adopt a board policy requiring the Charter School's administration to biennially update and re-execute all MOUs with local law enforcement agencies and file a copy with DE's Office of Safe Schools on a biennial basis as required by the PSC.

**Management Response**

Management stated the following:

Management was not aware of the need for a MOU. The school currently does have one on file with the [local police] department.

## **Status of Prior Audit Findings and Observations**

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**T**here are no prior audit findings or observations.



## **Distribution List**

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This report was initially distributed to the chief executive officer of the charter school, the board of trustees, our website address at [www.auditor.gen.state.pa.us](http://www.auditor.gen.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](http://www.auditorgen.state.pa.us).

