



UNION AREA SCHOOL DISTRICT
LAWRENCE COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

JUNE 2013

COMMONWEALTH OF PENNSYLVANIA
EUGENE A. DEPASQUALE - AUDITOR GENERAL
DEPARTMENT OF THE AUDITOR GENERAL



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EUGENE A. DePASQUALE
AUDITOR GENERAL

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

Mr. John Bertolino, Board President
Union Area School District
2106 Camden Avenue
New Castle, Pennsylvania 16101

Dear Governor Corbett and Mr. Bertolino:

We conducted a performance audit of the Union Area School District (District) to determine its compliance with applicable state laws, contracts, grant requirements, and administrative procedures. Our audit covered the period October 8, 2010 through November 2, 2012, except as otherwise indicated in the report. Additionally, compliance specific to state subsidies and reimbursements was determined for the school years ended June 30, 2010 and June 30, 2009. 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 District 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.

Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the 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 the audit.

Sincerely,

/s/

EUGENE A. DEPASQUALE
Auditor General

June 5, 2013

cc: UNION AREA SCHOOL DISTRICT Board of School Directors

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Union Area School District (District). Our audit sought to answer certain questions regarding the District's compliance with applicable state laws, contracts, grant requirements, and administrative procedures and to determine the status of corrective action taken by the District in response to our prior audit recommendations.

Our audit scope covered the period October 8, 2010 through November 2, 2012, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidies and reimbursements was determined for the 2009-10 and 2008-09 school years.

District Background

The District encompasses approximately 10 square miles. According to 2010 federal census data, it serves a resident population of 5,190. According to District officials, the District provided basic educational services to 836 pupils through the employment of 64 teachers, 50 full-time and part-time support personnel, and 5 administrators during the 2009-10 school year. Lastly, the District received \$5.7 million in state funding in the 2009-10 school year.

Audit Conclusion and Results

Our audit found that the District complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except for two compliance-related matters reported as findings.

Finding No. 1: Errors in Reporting Pupil Membership Resulted in Reimbursement Underpayments of \$11,527 for Tuition for Children Placed In Private Homes.

Our audit of pupil membership reports submitted to the Pennsylvania Department of Education for the 2009-10 school year found reporting errors. District personnel failed to properly report two nonresident children placed in private homes as resident pupils. Additionally, the audit noted other pupil membership reporting issues that indicate weaknesses in the District child accounting review process (see page 7).

Finding No. 2: School Bus Drivers' Qualifications Deficiencies.

Our audit of the District's school bus drivers' qualifications for the 2012-13 school year found that not all required records were on file at the time of the audit (see page 10).

Status of Prior Audit Findings and Observations. With regard to the status of our prior audit recommendations to the District from an audit released on March 4, 2011, we found that the District had taken partial corrective action in implementing our recommendations pertaining to pupil transportation (see page 14), and did take appropriate corrective action in implementing our recommendations pertaining to outside vendor access to the student accounting applications (see page 16).

Audit Scope, Objectives, and Methodology

Scope

What is a school performance audit?

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, and other concerned entities.

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

Our audit covered the period October 8, 2010 through November 2, 2012, except for the verification of professional employee certification which was performed for the period July 1, 2011 through September 12, 2012.

Regarding state subsidies and reimbursements, our audit covered the 2009-10 and 2008-09 school years.

While all districts have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with Pennsylvania Department of Education (PDE) 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 District'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:

- ✓ Were professional employees certified for the positions they held?
- ✓ In areas where the District received state subsidies and reimbursements based on pupil membership (e.g. basic education, special education, and vocational education), did it follow applicable laws and procedures?

- ✓ Did the District have sufficient internal controls to ensure that the membership data it reported to PDE through the Pennsylvania Information Management System was complete, accurate, valid, and reliable?
- ✓ In areas where the District received state subsidies and reimbursements based on payroll (e.g. Social Security and retirement), did it follow applicable laws and procedures?
- ✓ In areas where the District received transportation subsidies, were the District and any contracted vendors in compliance with applicable state laws and procedures?
- ✓ Did the District, and any contracted vendors, ensure that their current bus drivers were properly qualified, and did they have written policies and procedures governing the hiring of new bus drivers?
- ✓ Were there any declining fund balances that may pose a risk to the District's fiscal viability?
- ✓ 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 current employment contract(s) contain adequate termination provisions?
- ✓ Did the District take appropriate steps to ensure school safety?
- ✓ Did the District have a properly executed and updated Memorandum of Understanding with local law enforcement?
- ✓ Were votes made by the District's Board of School Directors free from apparent conflicts of interest?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior 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 results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our results and conclusions based on our audit objectives.

The District's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with applicable laws, contracts, grant requirements, and administrative procedures. In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls as they relate to the District's compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures that we consider to be significant within the context of our audit objective. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal control 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.

In order to properly plan our audit and to guide us in possible audit areas, we performed analytical procedures in the areas of state subsidies and reimbursements, pupil transportation, pupil membership, and comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, pupil membership, bus driver qualifications, professional employee certification, state ethics compliance, financial stability, reimbursement applications, tuition receipts, and deposited state funds.
- Items such as board meeting minutes and policies and procedures.

Additionally, we interviewed select administrators and support personnel associated with the District's operations.

Lastly, to determine the status of our audit recommendations made in a prior audit report released on March 4, 2011, we performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Errors in Reporting Pupil Membership Resulted in Reimbursement Underpayments of \$11,527 for Tuition for Children Placed In Private Homes

Criteria relevant to the finding:

According to the Department of Education's (PDE) *2009-10 PIMS User Manual*, all Pennsylvania local education agencies must submit data templates as part of the 2009-10 child accounting data collection. Pennsylvania Information Management System data templates define fields that must be reported. Four important data elements from the Child Accounting perspective are: District Code of Residence; Funding District Code; Residence Status Code; and Sending Charter School Code.

In addition, other important fields used in calculating state education subsidies are: Student Status; Gender Code; Ethnic Code Short; Poverty Code; Special Education; Limited English Proficiency Participation; Migrant Status; and Location Code of Residence. Therefore, PDE requires that student records are complete with these data fields.

Additionally, according to the *Federal Information Systems Control Manual*, a business entity should implement procedures to reasonably assure that: (1) all data input is done in a controlled manner; (2) data input into the application is complete, accurate, and valid; (3) incorrect information is identified, rejected, and corrected for subsequent processing; and (4) the confidentiality of data is adequately protected.

Beginning with the 2009-10 school year, the Pennsylvania Department of Education (PDE) now bases all local education agencies' (LEA) state subsidy calculations on the student record data it receives in the Pennsylvania Information Management System (PIMS). PIMS is a statewide longitudinal data system or "data warehouse," designed to manage and analyze individual student data for each student served by Pennsylvania's Pre-K through Grade 12 public education system. PIMS replaces PDE's previous reporting system, the Child Accounting Database (CAD), which PDE ran concurrently until it brought PIMS completely online. PDE no longer accepts child accounting data through the CAD system.

Because PDE now uses the data in PIMS to determine each LEA's state subsidy, it is vitally important that the student information entered into this system is accurate, complete, and valid. Moreover, anytime an entity implements a computer system of this magnitude, there is an increased risk that significant reporting errors could be made. LEA's must ensure that they have strong internal controls to mitigate these risks to their data's integrity. Without such controls, errors could go undetected and subsequently cause the LEA to receive the improper amount of state reimbursement.

Our audit of the Union Area School District's (District) pupil membership reports submitted to PDE for the 2009-10 school year found the District personnel inaccurately reported two nonresident students placed in private homes as residents, which resulted in a reimbursement underpayment of \$11,527.

Membership days for nonresident children placed in private homes were understated by 272 days for two elementary students. When reporting the membership days for these students, District personnel used residency codes that resulted in PIMS identifying the students as residents rather than nonresident children placed in private homes.

Children placed in private homes are defined as children placed in foster care. If the natural parents of such children live in another district, these children are considered nonresidents for child accounting purposes.

Additionally, the auditor noted other less significant reporting issues. Although these issues had no effect on the District's subsidy, they do reflect weaknesses in the District's child accounting review process. Specifically, reporting errors were noted for a total of 17 students in kindergarten through grade 12. In some cases, students were reported twice, once as residents and once as nonresidents. In other cases, the District failed to report membership days for the time students were enrolled in special education classes at the intermediate unit.

In April of each year PDE supplies LEAs with a "Summary of Child Accounting" report. LEAs are to use this report to verify that the membership data uploaded through PIMS is accurate. If District personnel had performed a comparison of PDE's summary to the data that was reported, these reporting errors might have been noticed and corrected prior to the receipt of the final summary report, which was received in June 2012.

Recommendations

The *Union Area School District* should:

1. Strengthen internal controls to ensure accurate reporting of pupil membership.
2. Review child accounting reports submitted subsequent to our review for accuracy and submit revised reports if necessary.
3. Require child accounting personnel to review the PIMS manual for instructions on the proper inputting of child accounting data.

The *Pennsylvania Department of Education* should:

4. Revise the District's future allocations to correct the \$11,527 underpayment.

Management Response

Management stated the following:

“The District accepts the audit’s conclusion that personnel inaccurately reported membership of two non-resident children placed in private homes as resident membership. The errors resulted in a reimbursement underpayment of \$11,527. The District also recognizes that there were various errors in student days and membership for elementary and secondary attendance for reporting purposes. To address these findings, the District will strengthen our internal controls by delegating membership days and reporting duties to the appropriate personnel directly associated with enrollment. To further ensure accurate reporting, a second review of child accounting reports will be completed by the PIMS administrator for accuracy prior to submission. During the second review, it will be the PIMS administrator’s responsibility to reference the PIMS manual for proper inputting and compliance of child accounting data. Additionally, we will continue to utilize professional development opportunities for all those associated with PIMS reporting, including: utilization of state level resources, conferences, and workshops; utilization of local intermediate unit resources and; consultation/networking with other local school district PIMS administrators.”

Finding No. 2

School Bus Drivers' Qualifications Deficiencies

Criteria relevant to the finding:

24 PS § 1-111(c.1) of the Public School Code (PSC) provides, in part:

“Beginning April 1, 2007, administrators shall maintain on file with the application for employment a copy of the Federal criminal history record in a manner prescribed by the Pennsylvania Department of Education.”

24 PS § 1-111(e) of the PSC lists specific crimes and provides that if a report of criminal history or an “Arrest/Conviction Report and Certification” form submitted by an employee indicates convictions for those crimes, that person cannot be employed or remain employed by any local education agency.”

24 PS § 1-111 of the PSC further provides, in part:

“(j)(2) All current employees of a public or private school, intermediate unit or are vocational-technical school shall complete the form [known as an “Arrest/Conviction Report and Certification” form] . . . indicating whether or not they have been arrested for or convicted of an offense enumerated. . . .”

“(6) A current or prospective employee who willfully fails to disclose a conviction or an arrest for an offense enumerated under this section shall be subject to discipline up to and including termination or denial of employment and may be subject to criminal prosecution under 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities).”

Our audit of the Union Area School District’s (District) school bus drivers’ qualifications for the 2012-13 school year found that not all required records were on file at the District at the time of the audit.

Several different statutes and regulations establish the minimum required qualifications for school bus drivers. The purpose of these requirements is to ensure the safety and welfare of the students transported in school buses.

We reviewed the personnel records of all 13 bus drivers employed by the District for the 2012-13 school year. Our review found that 12 of the 13 drivers did not have the correct federal criminal history record on file. While the drivers did have a federal fingerprint clearance obtained through the Pennsylvania Department of Public Welfare, the Public School Code (PSC) provides that school bus drivers must obtain their federal criminal history record information through the Pennsylvania Department of Education’s (PDE) system.

By not having the proper bus drivers’ qualification documents on file at the District, the District was not able to review the documents to determine whether all drivers were qualified to transport students. If unqualified drivers transport students, there is an increased risk to the safety and welfare of students.

On October 22, 2012, we informed the District management of the missing documentation, and instructed them to immediately obtain the necessary documents so they could ensure the drivers are properly qualified to have direct contact with children. On November 14, 2012, District administrative personnel received, and provided to the auditors, 6 of the 12 drivers’ federal background checks obtained from PDE. The remaining six were provided on November 28, 2012 after the conclusion of our audit fieldwork.

Criteria relevant to the finding:

As a result of Commonwealth Court opinions issued in three cases on December 13, 2012, raising questions about possible violations of the Pennsylvania Constitution as applied to the specific cases, the Pennsylvania Department of Education (PDE) issued guidance to local education agencies, which stated in part:

“School entities should continue to apply the employment prohibitions contained in Section 111 of the Pennsylvania School Code on a case-by-case basis, with student safety serving as the paramount consideration. If a school official, after a due diligence investigation of the facts surrounding an offense and in consultation with its legal counsel, concludes in good faith that the application of Section 111 to an individual would violate the Pennsylvania Constitution as interpreted by a Pennsylvania court, PDE would not sanction the school official for employing the individual.”

Our review found that 11 of the 12 clearances showed no charges or convictions that would call into question the suitability of the drivers for transporting District students. However, one of the 12 drivers had a conviction in 1989, 14 years prior to the date of his employment with the District, which is listed in the PSC as one which would not allow the individual to “be employed or remain employed” in a school district.

It should be noted that at the time of hire, the PSC did not require a lifetime ban for the conviction in question. At that time, such convictions did not disqualify individuals from employment if they occurred more than five years before the date of hire. When the driver was hired in 2003, District administrators in place at the time were aware of the conviction and determined that he could be hired.

Act 24 of 2011 amended 24 PS § 1-111 of the PSC as of December 27, 2011, instituting the lifetime ban for certain convictions and requiring employees to file an “Arrest/Conviction Report and Certification form” with local education agencies indicating whether or not they had been arrested for or convicted of an offense enumerated in PSC Section 111.

Our review of the “Arrest/Conviction Report and Certification” forms on file in District offices found that the driver in question failed to indicate this conviction on the “Arrest/Conviction Report and Certification” form, instead checking the block indicating that he had no arrests or convictions.

Not having the correct federal criminal history records on file at the District was the result of the District central office’s lack of oversight in ensuring compliance with the PSC.

In addition, the current staff did not have internal controls in place that required that all criminal history records on file be compared to the “Arrest/Conviction Report and Certification” forms completed by the drivers to ensure all information was disclosed. By not comparing the “Arrest/Conviction Report and Certification” form with the bus driver clearances, the District’s central office staff could put the safety of the District’s students at risk.

Recommendations

The *Union Area School District* should:

1. Ensure that all federal criminal record checks are done in accordance with the prescribed method of PDE.
2. Review each drivers' qualifications prior to that person transporting students.
3. In consultation with the District's solicitor, determine the appropriate action regarding the employee with a prior conviction cited in our finding.

Management Response

Management stated the following:

“The District accepts the audit’s conclusion that the District improperly accepted clearance forms with a Pennsylvania Department of Welfare designation instead of a Pennsylvania Department of Education designation. The District was under the impression that the Department of Public Welfare seal was satisfactory for the purpose of acceptable clearances. We immediately began steps to correct the problem and will continue this in the future. We have set up a system in which new employees will register for their FBI fingerprint clearance in our business office with a secretary personally guiding the person through the proper steps. Incidentally, the person who had accepted and filed the clearance forms in the past has retired. She was using an old form as the precursor to the process. We have trained the current secretary to use the updated and proper method. Our intent is always to be compliant in our use of state regulated forms and processes.

In reference to the bus driver’s clearance form, we now have a process in place where all existing employee clearance forms will be cross-referenced with our personnel files to check for discrepancies. This will be done by a member of our existing central office staff to avoid any future complications.

Additionally, it is important to acknowledge that a part of our deficiency in internal controls regarding the item related to the school bus driver is a direct result of cuts in the school district budget. We have cut or have not replaced 19 positions in the past three years. For a school district with only 800 students – and now down to 58 total teachers – this has a tremendous impact which poses daily challenges. As mentioned above, our central office staff was also affected by the cuts as the superintendent’s secretary was not replaced when the former secretary retired. This one secretarial cut has placed additional responsibilities on other central office staff which had previously demanding positions.”

Status of Prior Audit Findings and Observations

Our prior audit of the Union Area School District (District) released on March 4, 2011, resulted in one finding and one observation. The finding pertained to pupil transportation, and the observation pertained to outside vendor access to the student accounting applications. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We performed audit procedures and interviewed District personnel regarding the prior finding and observation. As shown below, we found that the District partially implemented recommendations related to pupil transportation, and did implement recommendations related to outside vendor access to the student accounting applications.

Auditor General Performance Audit Report Released on March 4, 2011

Finding: **Reporting Errors, Internal Control Weaknesses, and Lack of Documentation Supporting Pupil Transportation Reimbursement**

Finding Summary: Our audit of the District's pupil transportation records and reports submitted to the Pennsylvania Department of Education (PDE) for the 2007-08 school year found reporting errors, internal control weaknesses and a lack of supporting documentation for reimbursements of \$147,849.

Recommendations: Our prior audit finding recommended that the District:

1. Conduct an internal review to ensure the pupil counts and the number of nonpublic pupils are accurately recorded and reported to PDE.
2. Ensure the board-approved bus route descriptions include pupil rosters, stop-by-stop mileage, or total mileage with and without students.
3. Prepare and maintain records on file of odometer readings between all bus stops and school, recorded to a tenth of a mile, as required by State Board of Education regulations.
4. Retain backup documentation, and pupil rosters, to support the greatest number of pupils assigned to each bus as used on the District's sample average calculation worksheets.
5. Prepare and retain supporting documentation for all students that entered, withdrew or relocated within the District to support the District's sample average calculation, in accordance with PDE guidelines and instructions.

6. Prepare and retain documentation of miles with and without pupils for all buses for all eight individual sample average monthly readings, including documentation to support route mileage changes from month to month.
7. Prepare and retain on file at the District source documentation used to support the number of hazardous and nonreimbursable pupils reported.
8. Review transportation reports submitted to PDE for subsequent years of audit and ensure the reported information is accurate and that supporting documentation is on file to support all data reported to PDE, and resubmit the data if necessary.
9. Allow the District's pupil transportation director and the administrative support staff to attend conferences and training sessions relating to pupil transportation reporting and recordkeeping requirements.

Current Status:

During our current audit, we found that the District implemented corrective actions for six of our nine recommendations during the 2010-11 school year, which because fieldwork for our prior audit was completed October 10, 2010, was the first school year that the District could have made corrections. The following three recommendations were not yet implemented at the time of our current audit:

1. Ensure the Board approved bus route descriptions include pupil rosters, stop-by-stop mileage, or total mileage with and without students.
2. Prepare and maintain records on file of odometer readings between all bus stops and school, including the tenth of a mile, as required by State Board of Education regulations.
3. Prepare and retain on file at the District source documentation used to support the number of hazardous and nonreimbursable pupils transported.

We will review the District's full implementation of our recommendations during our next audit of the District.

Observation **Unmonitored Vendor System Access and Logical Access Control Weaknesses**

Observation Summary: We noted that the District personnel should improve controls over remote access to its computers. In particular, controls need to be strengthened over outside vendor access to the student accounting applications.

Recommendations: Our audit observation recommended that the District:

1. Require all employees to sign its Acceptable Use Policy as acknowledgement that they have read and understand the policy.
2. Implement a security policy and system parameter settings to automatically log a user off the system after a period of inactivity (e.g., maximum of 60 minutes), and maintain a password history that will prevent the use of a repetitive password (e.g., last ten passwords).
3. Ensure a log is available to check if the vendor changed the District's data without the District's authorization.
4. Formally document reconciliation procedures performed and generate reports that would allow the District to detect significant changes in the membership/attendance data. The District should review these reports to determine that the access was appropriate and that data was not improperly altered. The District should also ensure it is maintaining evidence to support this monitoring and review.

Current Status: During our current audit procedures, we found that the District implemented our recommendations in June 2012.

Distribution List

This report was initially distributed to the Superintendent of the District, the Board of School Directors, our website at www.auditor.gen.state.pa.us, and the following stakeholders:

The Honorable Tom Corbett
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