

UPPER ADAMS SCHOOL DISTRICT
ADAMS COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

JUNE 2010

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Ms. Janet M. Schroeder, Board President
Upper Adams School District
161 North Main Street
P.O. Box 847
Biglerville, Pennsylvania 17307

Dear Governor Rendell and Ms. Schroeder:

We conducted a performance audit of the Upper Adams School District (UASD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period April 19, 2006 through July 29, 2009, 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, 2007, 2006 and 2005. 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 UASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in the two findings noted in this report. In addition, we identified one matter unrelated to compliance that is reported as an observation. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/

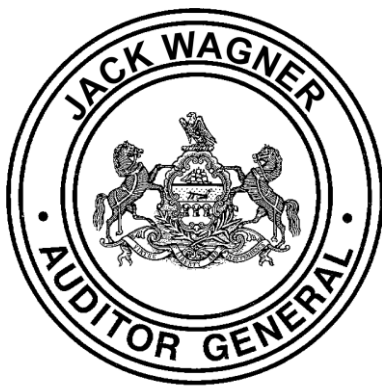
JACK WAGNER
Auditor General

June 17, 2010

cc: **UPPER ADAMS SCHOOL DISTRICT** Board Members

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Executive Summary

Audit Work

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

Our audit scope covered the period April 19, 2006 through July 29, 2009, 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, 2006-07, 2005-06 and 2004-05.

District Background

The UASD encompasses approximately 90 square miles. According to 2000 federal census data, it serves a resident population of 9,693. According to District officials, in school year 2007-08 UASD provided basic educational services to 1,776 pupils through the employment of 136 teachers, 95 full-time and part-time support personnel, and 11 administrators. Lastly, UASD received more than \$8.7 million in state funding in school year 2007-08.

Audit Conclusion and Results

Our audit found that UASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except for two compliance-related matters reported as findings. In addition, one matter unrelated to compliance is reported as an observation.

Finding No. 1: Certification Deficiency.

Our audit found that one professional employee was not properly certified for his assignment (see page 6).

Finding No. 2: Memoranda of Understanding Not Updated Timely.

Our audit found that UASD has not reviewed and re-executed its Memoranda of Understanding (MOU) with local law enforcement agencies within the last two years, as required by the provisions of the MOU (see page 8).

Observation: Unmonitored Vendor System Access and Logical Control

Access Weaknesses. Our audit found that a risk exists that unauthorized changes to UASD's membership data could occur without detection because UASD was unable to provide supporting evidence that it is adequately monitoring all vendor activity in its system (see page 10).

Status of Prior Audit Findings and Observations.

With regard to the status of our prior audit recommendations to UASD from an audit we conducted of the 2003-04 and 2002-03 school years, we found the UASD did take appropriate corrective action in implementing our recommendations pertaining to board members filing Statements of Financial Interests (see page 17) and in requiring current bus drivers to report charges or convictions of serious criminal offenses to the UASD (see page 18).

However, we found that the UASD did not take appropriate corrective action in implementing our recommendations pertaining to teacher certification (see page 17).

Audit Scope, Objectives, and Methodology

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 PA 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 April 19, 2006 through July 29, 2009.

Regarding state subsidy and reimbursements, our audit covered school years 2007-08, 2006-07, 2005-06 and 2004-05.

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 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 law, regulation, 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, regulations, and defined business practices. Our audit focused on assessing UASD's compliance with applicable state laws, regulations, 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:

- ✓ Is the District's pupil transportation department, including any contracted vendors, in compliance with applicable state laws and procedures?
- ✓ Does the District ensure that Board members appropriately comply with the Public Official and Employee Ethics Act?
- ✓ Are there any declining fund balances which may impose risk to the fiscal viability of the District?

- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buy-out, reasons for the termination/settlement, and do the current employment contract(s) contain adequate termination provisions?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties which warrant further attention during our audit?
- ✓ Is the District taking appropriate steps to ensure school safety?
- ✓ Did the District use an outside vendor to maintain its membership data and if so, are there internal controls in place related to vendor access?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audits?

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, regulations, 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, observations 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.

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

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/reimbursement, pupil transportation, and comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, professional employee certification, state ethics compliance, and financial stability.
- Items such as Board meeting minutes.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on November 3, 2006, we reviewed UASD's response to DE dated January 23, 2007. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Certification Deficiency

Criteria relevant to the finding:

Section 1202 of the Public School Code (PSC) provides, in part:

No teacher shall teach, in any public school, any branch which he has not been properly certificated to teach.

Section 2518 of the PSC provides, in part:

[A]ny school district, intermediate unit, area vocational-technical school or other public school in this Commonwealth that has in its employ any person in a position that is subject to the certification requirements of the Department of Education but who has not been certificated for his position by the Department of Education . . . shall forfeit an amount equal to six thousand dollars (\$6,000) less the product of six thousand dollars (\$6,000) and the district's market value/income aid ratio.

Our review of the status of the prior years' finding and recommendations for professional employees' certification (see page 17) found that the Department of Education's (DE) Bureau of School Leadership and Teacher Quality (BSLTQ) determined that an individual holding an elementary certificate, but assigned as an elementary English as a Second Language (ESL) teacher, did not hold the required Program Specialist - ESL certificate for this assignment. BSLTQ in a letter dated May 18, 2006, noted that according to Certification and Staffing Policies and Guidelines #68, effective beginning with the school year 2004-05, all individuals providing ESL educational assistance/services must hold a Program Specialist-ESL certification.

Our current audit found that this individual nevertheless continued to serve as an Elementary ESL teacher through June 2007 without a Program Specialist – ESL certificate. He was reassigned to teach fourth grade beginning with the 2007-08 school year.

Information pertaining to the assignment and certificate was again submitted to BSLTQ, DE, for its review. BSLTQ again confirmed the deficiency; therefore the District is subject to a subsidy forfeiture of \$2,194 for the 2006-07 school year.

Recommendations

The *Upper Adams School District* should:

Take necessary action to ensure compliance with certification regulations.

The *Department of Education* should:

Recover the subsidy forfeiture of \$2,194.

Management Response

Management stated the following:

This individual was emergency certified as a regular elementary education teacher but could not teach ESL since he did not receive his level one teaching certificate until halfway through the 2006-2007 school year, at which time the district failed to certify him to teach ESL. Since then, the district has created a Human Resources Department that will address these situations on a timely basis.

Finding No. 2 →

Memoranda of Understanding Not Updated Timely

Criteria relevant to the finding:

Section 1303-A(c) of the PSC states:

All school entities shall develop a memorandum of understanding with local law enforcement which sets forth procedures to be followed when an incident involving an act of violence or possession of a weapon by any person occurs on school property.

The Memorandum of Understanding (MOU) with the Pennsylvania State Police at Section VI, B states:

This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties, but in any event must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter.

Additionally, the Basic Education Circular issued by the Department of Education entitled Safe Schools and Possession of Weapons contains a draft MOU format to be used by school entities. Section VI, General Provisions, item B of this sample also suggests MOUs be reviewed and re-executed within two years of the date of its original

Our audit of Upper Adam School District's records, conducted on July 7, 2009, found that one of its MOUs with a local law enforcement agency had not been updated since June 19, 2007. Likewise, we found that another of the UASD's MOUs had not been updated since August 13, 2001.

The failure to review and re-execute these MOUs with local law enforcement agencies could result in a lack of cooperation, direction, and guidance between District employees and law enforcement agencies if an incident occurs on school property, at any school-sponsored activity, or on any public conveyance providing transportation to and from a school or school-sponsored activity. This internal control weakness could have an impact on law enforcement notification and response, and ultimately the resolution of an emergency situation.

As a result of our audit inquiry, District personnel immediately prepared updated MOUs and sent them to the two local law enforcement agencies for signature. One agency signed and returned its MOU on July 7, 2009. As of July 29, 2009, the District was still awaiting action on the other MOU.

Recommendations

The *Upper Adams School District* should:

Adopt a policy requiring the administration to review and to re-execute the MOUs at least every two years.

Management Response

Management stated the following:

Management agrees that these two MOU's should be reviewed and re-executed every two years. As noted, the MOU with the [one local law enforcement agency] did not contain the language regarding the two-year cycle for modification as it was written prior to the addition of the recommended language. We have one on file now and a copy of it was given to the state auditor. We issued a new one to the [the other local law enforcement agency] but have not gotten it back from them as of today. The Superintendent's administrative assistant has noted this for her tickler files so as to avoid the same situation occurring in the future.

Observation

What is logical access control?

“Logical access” is the ability to access computers and data via remote outside connections.

“Logical access control” refers to internal control procedures used for identification, authorization, and authentication to access the computer systems.

Unmonitored Vendor System Access and Logical Control Access Weaknesses

The District uses software purchased from an outside vendor for its critical student accounting applications membership and attendance. The software vendor has remote access into the District’s network server for its student accounting applications.

Based on our current year procedures, we determined that a risk exists that unauthorized changes to the District’s data could occur and not be detected because the District was unable to provide supporting evidence that it is adequately monitoring all vendor activity in its system. However, since the District has limited manual compensating controls in place to verify the integrity of the membership and attendance information in its database, that risk is reduced. Membership reconciliations are performed between manual records and reports generated from the student accounting system.

Reliance on manual compensating controls becomes increasingly problematic if the District would ever move into an entirely paperless future with decentralized direct entry of data into their systems. Unmonitored vendor system access and logical access control weaknesses could lead to unauthorized changes to the District’s membership information and result in the District not receiving the funds to which it was entitled from the state.

During our review, we found the District had the following weaknesses over vendor access to its system:

1. The District has a license agreement, but does not have a formal contract with the vendor to provide student accounting applications and related information technology services.
2. The District does not have a fully executed maintenance agreement on file.
3. The District does not have a non-disclosure agreement with the vendor for the District’s proprietary information.

4. The District's current license agreement with the vendor was not reviewed by the District's legal counsel.
5. The District's Acceptable Use Policy (AUP) does not include provisions for authentication (password security and syntax requirements).
6. The District's AUP includes only limited provisions regarding violations/incidents (what is to be reported and to whom); it only addresses reporting information if a user accidentally accesses inappropriate information or receives inappropriate information, but does not address responsibilities if a user becomes aware of any violations/incidents. Further, District employees are not required to sign an AUP acknowledging that they agree to abide by the information technology (IT) Security Policy.
7. The District does not have current IT policies and procedures for controlling the activities of vendors/consultants, or require the vendor to sign the District's AUP.
8. The District does not require written authorization before adding, deleting, or changing a userID; however, only certain individuals have the authority to add, delete, or change a userID. Most additions and changes are done in response to an e-mail request. Deletions may be done in response to a telephone call.
9. The District does not maintain proper documentation to evidence that terminated employees were removed from the system in a timely manner.
10. The District has certain weaknesses in logical access controls. We noted that the District's system parameter settings do not require all users, including the vendor, to change their passwords every 30 days; to use passwords that are a minimum length of eight characters and include alpha, numeric and special characters; and to maintain a password history (i.e. approximately ten passwords).

11. The District does not have evidence that it is reviewing monitoring reports of user remote access and activity on the system (including vendor and district employees). There is no evidence that the District is performing procedures to determine which data the vendor may have accessed or altered or which vendor employees accessed their system.
12. The District has certain weaknesses in environmental controls in the room that contains the server that houses all of the District's data. We noted that the server room does not have fire suppression equipment; however, there are two fire extinguishers nearby.
13. The District does not store system back-ups in a secure, off-site location.
14. The District has very limited compensating controls that would mitigate the IT weaknesses or alert the District to unauthorized changes to the membership database, i.e., reconciliations to manual records, analysis of membership trends, data entry procedures and review, etc.

Recommendations

The *Upper Adams School District* should:

1. Develop a contract with the vendor to provide student accounting applications and related services. The contract should cover legal, financial, organization, documentary, performance, security, intellectual property, and termination responsibilities and liabilities (including penalty clauses).
2. Keep a copy of the fully executed maintenance agreement, signed by both parties, on file.
3. Ensure that the contract with the vendor contains a non-disclosure agreement for the District's proprietary information.
4. Ensure that the contract with the vendor is reviewed by the District's solicitor.

5. Ensure that the District's AUP includes provisions for authentication (password security and syntax requirements).
6. Ensure that the District's AUP includes provisions for handling deliberate violations/incidents (what is to be reported and to whom), not just accidental access to inappropriate information. Further, all District employees should be required to sign this policy.
7. Establish separate IT policies and procedures for controlling the activities of vendors/consultants and have the vendor sign this policy, or the District's AUP.
8. Develop policies and procedures to require written authorization when adding, deleting, or changing a userID.
9. Maintain documentation to evidence that terminated employees are properly removed from the system in a timely manner.
10. Implement a security policy and system parameter settings to require all users, including the vendor, to change their passwords on a regular basis (i.e. every 30 days). Require passwords to be a minimum length of eight characters and include alpha, numeric and special characters. Also, the District should maintain a password history that will prevent the use of a repetitive password (i.e., last ten passwords).
11. Generate monitoring reports (including firewall logs) of vendor and employee access and activity on the District's system. Monitoring reports should include the date, time, and reason for access, change(s) made and who made the change(s). 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.

12. Consider implementing additional environmental controls around the network server sufficient to satisfy the requirements of the manufacturer of the server and to ensure warranty coverage. Specifically, the District should install fire suppression equipment in the computer room.
13. Ensure that system back-ups are stored in a secure, off-site location.
14. To mitigate IT control weaknesses, have compensating controls that would allow the District to detect unauthorized changes to the membership database in a timely manner.

Management Response

Management stated the following:

1. The district's contract is not specifically for a student accounting application. The district contracts for a Student Information service that includes but extends beyond the specific service of Child Accounting. The District cannot break that service out from the vendor contract.
2. The district will obtain and keep on file an executed maintenance agreement on a yearly basis.
3. The district will create and execute a Non-Disclosure Agreement with the Vendor.
4. The district will have legal counsel review the license agreement.
5. The district will revise the AUP to include provisions for authentication "hardening" after the district has consolidated account information on one central LDAP [lightweight directory access protocol] server. The district estimates that process will take at least one calendar year to complete (Summer 2010). The district will not be able to enforce all suggested syntax requirements under [the] LDAP implementation but will include language in the AUP for password security and syntax recommendations.

6. . . . The district will begin to have faculty and staff sign off on the AUP as part of the yearly faculty and staff handbooks distribution. The district feels its AUP adequately addresses user responsibility if they become aware of any violations/incidents.
7. The district will begin requiring signatures by vendors and keep record of vendor agreements to abide by the district's AUP.
8. The district will implement a process using our internal WebHelpDesk system to allow administrators to request adding, deleting or changing a userID. A request ticket will be generated along with a request completed ticket for audit purposes.
9. The district will implement a process using our internal WebHelpDesk system to allow the district to maintain records of account terminations occur in a timely fashion.
10. The district will not be able to meet all of the logical access control recommendations. As stated earlier, . . . implementation of [the] LDAP does not allow for enforcing alpha, numeric and special characters. It also does not maintain password history.
11. The district contends that [the software] is not a Child Accounting Program. The Student Information Services vendor will not change its support model or application characteristics for support access. The district does maintain through the vendor's support site a record of support calls, technicians assigned to the trouble ticket and what was done to resolve the issue.
12. The district will investigate the feasibility and economic impact of a fire suppression system suitable for electronic equipment. If the district determines that the cost is prohibitive the district will maintain the current controls.
13. The district will investigate professional off-site secure back up services from [various] vendors. . . .
14. The district contends that vendor is not providing a Child Account Program. The vendor does not have

access to the Student Information System (SIS) without prior consent from the district and does not connect to our SIS without contact being initiated by the district. The district will review future licensing/support agreements with the vendor to ensure this arrangement for access continues. The district does provide monthly reports to the board regarding membership which allows the district to track student populations longitudinally.

Auditor Conclusion

Our intention is not to require the District to separate child accounting functions from other aspects of the District's contract with its vendor. For our current audit we chose to focus on the child accounting aspects; our recommendations therefore refer to weaknesses we found in that area. However, we recognize that the vendor's services extend beyond child accounting. Our recommendations to strengthen the District's control over vendor activities in its system are appropriate to all services provided by the vendor.

Due to the sensitive nature of the information in the system, we continue to recommend that UASD and the vendor change their passwords every 30 days; use passwords that are a minimum of eight characters and include alpha, numeric and special characters; maintain a password history (i.e. approximately ten passwords); and have compensating controls that would allow the District to detect unauthorized changes to the membership database in a timely manner.

Status of Prior Audit Findings and Observations

Our prior audit of the Upper Adams School District (UASD) for the school years 2003-04 and 2002-03 resulted in two reported findings and one reported observation. The first finding pertained to a certification deficiency, the second finding pertained to board members' failure to file Statements of Financial Interests, and the observation pertained to internal control weaknesses in administrative policies regarding bus drivers' qualifications. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We analyzed UASD Board's written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings. As shown below, we found that UASD did implement our recommendations related to Statements of Financial Interests and administrative policies, but failed to do so for the certification deficiency.

<i>School Years 2003-04 and 2002-03 Auditor General Performance Audit Report</i>		
<i>Prior Recommendations</i>	<i>Implementation Status</i>	
<p><u><i>I. Finding No. 1: Certification Deficiency</i></u></p> <ol style="list-style-type: none"> 1. Take necessary action required to ensure compliance with certification regulations. 2. DE should adjust the District's allocations to recover subsidy forfeitures of \$3,664. 	<p>Background:</p> <p>Our prior audit of the professional employees' certification and assignments from November 16, 2004 through April 5, 2006, found an individual who was employed as an elementary English as a second language (ESL) teacher without holding the required Program Specialist ESL certification.</p>	<p>Current Status:</p> <p>Our current audit found that UASD did not comply with our recommendations, which resulted in Finding No. 1 of the current audit report (see page 6).</p> <p>DE deducted \$3,664 from the District's June 1, 2007, basic education funding payment.</p>
<p><u><i>II. Finding No. 2: Board Members Failed to File Statements of Financial Interests in Violation of the State Public Official and Employee Ethics Act</i></u></p> <ol style="list-style-type: none"> 1. Ensure that Statements of Financial Interests (SFI) are obtained on a timely basis from all current and former board members, as required by law. 	<p>Background:</p> <p>Our prior audit of the District's SFIs, conducted on April 5, 2006, found that neither the District administrators nor the board took appropriate corrective action to address the recommendations in our audit report for the 2001-02 and 2000-01 school years. As a result, two former board members failed to file their SFIs on time for the year ended December 31, 2004.</p>	<p>Current Status:</p> <p>Our current audit found that UASD did take appropriate corrective action regarding our recommendations and all board members' SFIs reviewed were on file.</p>

<p><u>III. Observation: Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications</u></p> <ol style="list-style-type: none"> 1. Develop a process to determine, on a case-by-case basis, whether prospective and current employees of the District or the District's transportation contractors have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children. 2. Implement written policies and procedures to ensure the District is notified when drivers are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children. 	<p>Background:</p> <p>Our prior audit found that neither UASD, nor the transportation contractors, had written policies or procedures in place to ensure that they were notified if current employees were charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children.</p>	<p>Current Status:</p> <p>Our current audit found that UASD complied with our recommendations by incorporating into its transportation policy a requirement that the District must be notified within five days of drivers being charged with or convicted of violations of the motor vehicle or criminal code. The policy further provides that reportable violations include, but are not limited to, driving violations, substance abuse violations, and child abuse violations.</p>
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Distribution List

This report was initially distributed to the superintendent of the school district, the board members, our website address at www.auditorgen.state.pa.us, and the following:

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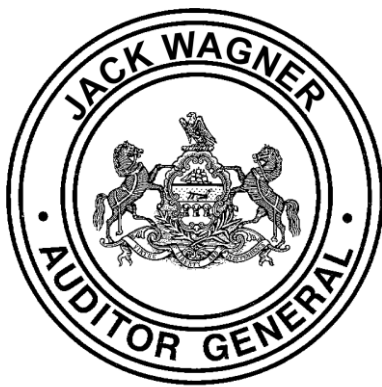
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