

WARWICK SCHOOL DISTRICT
LANCASTER COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
AND IN CERTAIN AREAS EXTENDING BEYOND JUNE 30, 2004

WITH FINDING, OBSERVATIONS, RECOMMENDATIONS AND
STATUS OF PRIOR YEARS' FINDING AND RECOMMENDATIONS

THROUGH AUGUST 10, 2005

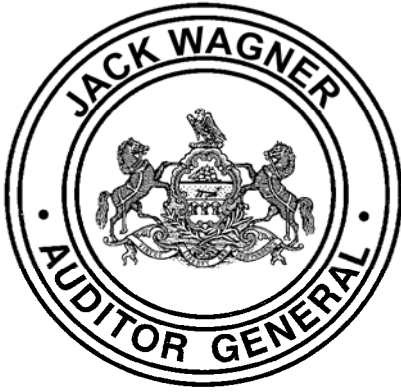


WARWICK SCHOOL DISTRICT
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PERFORMANCE AUDIT REPORT

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

We have conducted a performance audit of the Warwick School District for the years ended June 30, 2004, 2003, 2002 and 2001, and in certain areas extending beyond June 30, 2004. 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 was limited to the following objectives:

- Objective No. 1 - To determine if the Warwick School District complied with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit; and
- Objective No. 2 - To determine if the Warwick School District took appropriate corrective action to address the findings and recommendations contained in our prior audit report.

Solely to assist us in planning and performing our audit, we made a study and evaluation of the internal controls of the Warwick School District to determine if internal controls were adequate to help ensure the district's compliance with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit. Accordingly, we do not express any assurance on the internal controls.

Independent Auditor's Report (Continued)

The results of our tests identified internal control weaknesses and indicated that, in all significant respects, the Warwick School District was in compliance with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit and took appropriate corrective action to address the finding and recommendations contained in our prior audit report, except as noted in the following findings and observations further discussed in the Conclusions section of this report:

Objective No. 1

- Finding – Nonresident Membership Errors Resulted in Reimbursement Underpayments of \$18,184
- Observation No. 1 – General Fund Deficit of \$465,779 as of June 30, 2004
- Observation No. 2 – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

Objective No. 2

- Finding – Certification Irregularities

We believe our recommendations, if implemented by the district, will improve the internal control weaknesses identified and help ensure compliance with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit.

The accompanying supplementary information is presented for purposes of additional analysis. We did not audit the information and, accordingly, express no form of assurance on it.

August 10, 2005

/s/
JACK WAGNER
Auditor General

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT
BACKGROUND

Background

Information, as provided by school district officials, indicates that the Warwick School District is located in Lancaster County and encompasses an area of approximately 41 square miles. The school district has a population of 29,600, according to a 2003 local census. The administrative offices are located at 301 West Orange Street, Lititz, Pennsylvania.

According to school district administrative officials, during 2003-04, the district provided basic educational services to 4,644 pupils through the employment of 15 administrators, 323 teachers, and 204 full-time and part-time support personnel. Special education was provided by the district and the Lancaster/Lebanon Intermediate Unit #13. Occupational training and adult education in various vocational and technical fields were provided by the district and the Lancaster County Career and Technology Center.

Generally, state subsidies and reimbursements are paid in the year subsequent to the year the school district incurs the cost that qualifies it for the applicable subsidy or reimbursement. While the Pennsylvania Department of Education (DE) makes partial payments to the school district throughout the year, final payments are normally made in June. Refer to the Supplementary Information on pages 15 through 18 of this report for a listing of the state revenue the district received during the 2003-04, 2002-03, 2001-02 and 2000-01 school years and for descriptions of the state revenue received by category.

In July, the Comptroller's Office confirms the payments that were made by DE throughout the prior fiscal year. School district annual financial reports and the related certified audits of the payments are not available before October 31st of the following fiscal year.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT
OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES AND SCOPE

Our audit objectives were:

- Objective No. 1 - To determine if the Warwick School District complied with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit; and
- Objective No. 2 - To determine if Warwick School District took appropriate corrective action to address the finding and recommendations contained in our prior audit report.

The scope of our audit covered the years ended June 30, 2004, 2003, 2002 and 2001, and in certain areas extending beyond June 30, 2004.

METHODOLOGY

Our audit was conducted under authority of 72 P.S. § 403, and does not supplant the local annual audit as required by the Public School Code of 1949, as amended.

The proper administration of a school district requires school board members to establish and maintain internal controls to provide reasonable assurance that specific school district objectives will be achieved. School board members are responsible for the adoption and use of policies and procedures that promote the economic and efficient conduct of assigned duties and responsibilities. In completing our audit, we obtained an understanding of the school district's internal controls as they relate to the district's compliance with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit. We evaluated and tested documents, files, reports, agreements, and systems, and performed analytical procedures to the extent necessary to satisfy our audit objectives. Additionally, we interviewed selected administrators and operations personnel.

As noted in the Background section of this report, the Department of Education generally pays state subsidies and reimbursements in the fiscal year subsequent to the fiscal year the district incurs the qualifying cost. Since we use the payment confirmations, annual financial reports and certified audit data as supporting documentation of actual payments received in the performance of our audit, we cannot begin the field work of a school district's operations for a given year until after this information becomes available.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

CONCLUSIONS - OBJECTIVE NO. 1

The first objective of our audit was to determine if the Warwick School District complied with applicable state laws, regulations, contracts, grants, and administrative procedures falling within the scope of our audit.

The results of our tests indicate that with respect to the items tested, the Warwick School District complied with applicable state laws, regulations, contracts, grants and administrative procedures falling within the scope of our audit, except as noted in the Conclusions-Objective No. 2 section of this report and the finding listed below. Additionally, we identified internal control weaknesses as noted in the observations included in this report. The findings, observation and recommendations were reviewed with representatives of the Warwick School District and their comments have been included in this report.

Finding – Nonresident Membership Errors Resulted in Reimbursement Underpayments of \$18,184

Our review of pupil membership records disclosed errors in the district’s reports submitted to the Department of Education (DE) for the 2003-04 and 2002-03 school years. Errors detected in nonresident membership data, children placed in private homes, resulted in reimbursement underpayments, as follows:

<u>School Year</u>	<u>Reimbursement Underpayments</u>
2003-04	\$ 751
2002-03	<u>17,433</u>
Total	<u>\$18,184</u>

One secondary student was reported as a resident membership student for 20 days in the 2003-04 school year. The student should have been reported as a 1305 nonresident student. This error was due to a clerical mistake.

In addition, six elementary students and one secondary student were reported in resident membership for 525 days in the 2002-03 school year. All of these students’ membership should have been reported as 1305 nonresident membership as provided for in Section 1305 of the Public School Code. The errors were due to clerical mistakes.

DE has been provided reports detailing the errors for use in revising the district’s reimbursements.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding (Continued)

Recommendations

District personnel should:

- strengthen controls to help ensure that resident and nonresident classifications are reported accurately; and
- review reports submitted to DE for the 2004-05 school year, and if errors are noted, submit revised reports.

DE should adjust the district's allocations to resolve the underpayments of \$18,184.

Response of Management

Management provided the following response, agreeing with the finding:

These students were reported as residents when they should have been non-residents. It was a clerical error. The District has implemented a system of checks and balances to verify all non-residents for accurate reporting purposes.

Observation No. 1 – General Fund Deficit of \$465,779 as of June 30, 2004

Our review of the district's annual financial reports (AFR), local auditor reports (LAR) and general fund budgets for fiscal years ended June 30, 2004, 2003, 2002 and 2001, disclosed that the fund balance of the district's general fund decreased during the audit years from a \$4,306,568 surplus at June 30, 2000, to a \$465,779 deficit at June 30, 2004. Total expenditures and other financing uses (OFU) exceeded revenues for all years under review, as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>*OFU</u>	<u>Expenditures plus</u> <u>OFU (Over)</u> <u>Revenue</u>	<u>General Fund</u> <u>Surplus (Deficit)</u>
2000					\$4,306,568
2001	\$33,677,031	\$30,412,667	\$ 3,338,534	\$ (74,170)	4,232,398
2002	34,577,267	32,732,868	3,422,721	(1,578,322)	2,654,076
2003	37,617,578	33,637,193	5,434,393	(1,454,008)	1,200,068
2004	40,362,760	36,548,878	5,479,729	(1,665,847)	(465,779)

*The amounts shown in the OFU column represent, in large part, payments toward debt service.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Observation No. 1 (Continued)

For the period of our review, district records reflect long term debt as follows:

<u>Date</u>	<u>Amount</u>
June 30, 2001	\$30,778,000
June 30, 2002	\$63,561,000
June 30, 2003	\$70,974,000
June 30, 2004	\$83,482,000

The district's management, in the Management's Discussion and Analysis section of the LAR dated June 30, 2004 stated:

There were some large expenditures incurred that were unanticipated that contributed to this deficit position and are not expected to reoccur. The District's past history discloses that it spends between 91%-95% of the budgeted expenditures. During the 2003/04 fiscal year, the district spent 98.2%, unusually higher than expected due to the following: overtime wages related to completion of the three building renovation and addition projects and the start of a fourth project, tuition reimbursement costs associated with a June 2003 contract settlement, large case legal challenges, substantially increased utility costs due to the three related construction projects, charter school expenditures and special education costs.

As a result, the District has implemented an expenditure reduction plan to correct the deficit position by June 30, 2005.

Recommendations

The board should:

- examine the budgeting procedures which allow total expenditures and other financing uses to exceed revenue;
- use monthly budget status reports to control budgetary activity; and
- provide for a systematic reduction of the deficit general fund balance.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Observation No. 1 (Continued)

Response of Management

Management provided the following response, agreeing with the observation:

The School Board and Administration are aware of this deficit. A number of issues contributed to it. The district has implemented a plan to eliminate this deficit through cost reduction measures, revenue enhancements, and debt service enhancements during the 04/05 and 05/06 fiscal years.

Auditor's Conclusion

We will revisit the issue regarding the district's financial condition in more detail during our next audit of the district.

Observation No. 2 – Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

Section 111 of the Public School Code of 1949, as amended, requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police. Section 111 lists convictions of certain criminal offenses that, if indicated on the report to have occurred within the preceding five years, would prohibit the individual from being hired.¹

Similarly, Section 6355 of the Child Protective Services Law (CPSL) requires prospective school employees to provide an official child abuse clearance statement obtained from the Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.²

The ultimate purpose of these requirements is to ensure the protection of the safety and welfare of the students transported in school buses. To that end, there are other serious crimes that school districts should consider, on a case-by-case basis, in determining a prospective employee's suitability to have direct contact with children. Such crimes would include those listed in Section 111 but which were committed beyond the five-year look-back period, as well as other crimes of a serious nature that are not on the list at all. School districts should also consider reviewing the criminal history and child abuse reports for current bus drivers on a periodic basis in order to learn of incidents that may have occurred after the commencement of employment.

¹ 24 P.S. § 1-111.

² 23 Pa. C.S. § 6355.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Observation No. 2 (Continued)

Our review of the personnel records of a random sample of 25 of 48 bus drivers currently employed by the district's transportation contractors disclosed that these individuals possessed the minimum requirements to be employed as bus drivers and that the district had on file the required report of criminal history record information and an official child abuse clearance statement for all drivers' files that we reviewed. There was no information contained in these reports that would have prohibited the contractors from hiring any of the drivers. Therefore, we concluded that the district has satisfied the minimum legal requirements set forth in both the Public School Code and the CPSL. Additionally, there were no serious crimes identified or other information that called into question the applicant's suitability to have direct contact with children.

However, neither the district nor the contractors have written policies or procedures in place to ensure that they are notified if current employees have been 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. This lack of written policies and procedures is an internal control weakness that could result in the continued employment of individuals who may pose a risk if allowed to continue to have direct contact with children.

Recommendations

The school board and district administrators should consider, in consultation with the district's solicitor:

- developing a process to determine, on a case-by-case basis, whether prospective and current employees of the district's transportation contractors have been charged or convicted of crimes that, even though not barred by state law, affect their suitability to have direct contact with children; and
- implementing 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.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Observation No. 2 (Continued)

Response of Management

Management provided the following response, agreeing with the observation:

The Assistant Superintendent will contact all bus contractors to make sure they have procedures in place that require all newly hired bus drivers to have incident free child abuse and criminal history reports. Bus contractors' procedures must also include the requirement that drivers must immediately inform their supervisor of any criminal or child abuse charges or accusations against them. Failure to notify their supervisor will result in disciplinary action, suspension, or termination of employment. The school district will keep on file a copy of each bus contractors' procedures related to this matter.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

CONCLUSIONS - OBJECTIVE NO. 2

The second objective of our audit was to determine if the Warwick School District took appropriate corrective action to address the finding and recommendations contained in our prior audit report for the years ended June 30, 2000, 1999, 1998 and 1997, and in certain areas extending beyond June 30, 2000. The status of this finding, along with a description of the school board's disposition of each recommendation, was determined by one or more of the following procedures:

- review of the board's written response, dated March 19, 2002, to the Labor, Education and Community Services, Comptroller's Office, replying to the Auditor General's audit report for June 30, 2000, 1999, 1998 and 1997, and in certain areas extending beyond June 30, 2000;
- tests performed as a part of, or in conjunction with, the current audit; and
- questioning of appropriate district personnel regarding the specific prior years' finding and recommendation.

Finding - Certification Irregularities

Our review of the professional employees' certification and assignments for the period July 1, 1996 through June 30, 2001, disclosed that one teacher served with a lapsed certificate from January of 2000 through June of 2000.

We recommended that the district superintendent review controls to ensure:

- all professional employees are properly certificated for their positions at the time of assignment; and
- employees serving on provisional certificates obtain permanent certification before the provisional certificate lapses.

Furthermore, we recommended that the Department of Education (DE) adjust the district's allocations to recover a subsidy forfeiture of \$1,558.

The board, in its written response, agreed with the finding and further stated:

This was an isolated incident that escaped review due to [individuals] resignation.

WARWICK SCHOOL DISTRICT
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Finding (Continued)

Based on the results of our current audit, we determined that DE adjusted the district's allocations by deducting \$1,558 from basic education funding on May 30, 2003. However, we further determined that Warwick School District did not appropriately implement our prior audit recommendations.

Our current review of professional employees' certification for the period July 1, 2001 through July 15, 2005, disclosed three professional employees were assigned to positions without holding proper certification, as follows:

- one individual was appointed to the position of district technology coordinator without holding an Instructional Technology Specialist certification for the period September 2001 through June 2004;
- one individual was in the position of elementary school principal with a lapsed certificate for the period September 2001 to May 2005 when permanent certification was attained; and
- one individual was in the position of secondary school principal with a lapsed certificate for the period September 2001 to May 2005 when permanent certification was attained.

Section 1212 of the Public School Code provides, in part:

Every district superintendent shall keep an accurate record of all valid certificates held by the teachers of the schools within his jurisdiction.

Section 1109 of the Public School Code provides, in part:

Every principal, who devotes more than one half of his/her time to supervision and administration, shall be properly certificated.

Section 2518 of the Public School Code mandates any school district 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. . . .

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Finding (Continued)

The Department of the Auditor General does not determine certification irregularities. Information pertaining to the irregularities was submitted to the Bureau of Teacher Certification and Preparation (BTCP), DE for determination. That bureau subsequently confirmed the irregularities, subjecting the district to the following subsidy forfeitures:

<u>School Year</u>	<u>Subsidy Forfeitures</u>
2004-05	\$ 5,984
2003-04	9,491
2002-03	6,400
2001-02	<u>6,323</u>
Total Subsidy Forfeiture	<u>\$28,198</u>

Recommendations

The superintendent should:

- . ensure that all professional employees have current valid certificates for the positions assigned; and
- . monitor years of service for all non-permanently certified employees.

DE should adjust the district's allocations to recover the subsidy forfeitures of \$28,198.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

Finding (Continued)

Response of Management

Management provided the following response, disagreeing with the finding:

One of the certification issues in the Warwick School District was related to two administrators who did not complete the necessary paperwork to have their Administrative I certificates changed to Administrative II. They had completed all other requirements to be issued Administrative II certificates. We were informed that this would result in an audit citation and a fine of approximately \$18,000. Since this was only a matter of processing paperwork and all the new administrative certificates are valid for 99 years, we will be requesting the audit citation related to this matter not be included in the audit report. If it is included in the audit report, we will request that PDE does not fine the District over this matter. The District Technology Coordinator certification issue is not a valid citation due to the fact that this individual was in a position where she did not act as a Supervisor. This individual obtained a Technology Coordinators Certificate.

Auditor's Conclusion

As stated in the body of this finding, BTCP confirmed the irregularities. Therefore, the finding will stand as presented.

WARWICK SCHOOL DISTRICT
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SUPPLEMENTARY INFORMATION
[UNAUDITED]

Schedule of State Revenue Received

The district reported it received state revenue of \$12,390,272, \$11,995,139, \$11,441,038 and \$10,989,269, respectively, for the years ended June 30, 2004, 2003, 2002 and 2001, as detailed in the following schedule:

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
<u>STATE REVENUE</u>				
Basic Education	\$ 7,054,062	\$ 6,894,186	\$ 6,734,883	\$ 6,438,622
Charter Schools	23,270	23,270	658	-
School Performance Incentives	-	-	5,039	4,879
Tuition for Orphans and Children Placed in Private Homes	74,029	81,842	80,900	69,177
Homebound Instruction	1,258	1,808	1,644	1,453
Vocational Education	8,947	6,535	8,361	7,675
Alternative Education	-	-	29,752	43,677
Migratory Children	-	-	80	40
Special Education	1,931,025	1,855,339	2,022,919	1,691,655
Transportation	739,194	768,886	655,619	663,668
Rental and Sinking Fund Payments	1,199,521	1,284,845	857,660	855,194
Health Services	96,454	96,275	96,097	94,850
Social Security and Medicare Taxes	841,403	825,235	807,962	763,853
Retirement	415,010	151,638	112,051	179,818
Technology Grants	-	-	20,064	168,425
Drug Abuse Resistance Education Grant	6,099	5,280	7,349	6,283
<u>TOTAL STATE REVENUE</u>	<u>\$12,390,272</u>	<u>\$11,995,139</u>	<u>\$11,441,038</u>	<u>\$10,989,269</u>

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

SUPPLEMENTARY INFORMATION
[UNAUDITED]

Description of State Revenue Received per the Pennsylvania Accounting Manual

Basic Education

Revenue received from Commonwealth appropriations as subsidy for basic education.

Charter Schools

Revenue received from the Commonwealth to fund the Charter Schools initiative. The state subsidy received includes revenue for startup funding, nonpublic transfers, and transitional grants.

School Performance Incentives

Revenue received from Commonwealth appropriations to reward significant educational and school-specific performance improvements as measured by improvements in student attendance and student accomplishments.

Tuition for Orphans and Children Placed in Private Homes

Revenue received from the Commonwealth as tuition for children who are orphans and/or children who are placed in private homes by the court. Payments are made in accordance with Sections 1305 and 1306 of the Public School Code.

Homebound Instruction

Revenue received from the Commonwealth as subsidy for expenses incurred for instruction of homebound pupils. Payments are made in accordance with Section 2510.1 of the Public School Code.

Vocational Education

Revenue received from the Commonwealth as subsidy for vocational education expenditures which are classified as current operating expenditures and also for preliminary expenses in establishing an area vocational education school. Payments are made in accordance with Sections 2504, 2506 and 2507 of the Public School Code.

Alternative Education

Revenue received from the Commonwealth as subsidy for alternative education. Alternative education is specialized educational instruction and support services to students that must be removed from regular classrooms because of disruptive behavior.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

SUPPLEMENTARY INFORMATION
[UNAUDITED]

Migratory Children

Revenue received from the Commonwealth as subsidy for the attendance of migratory children in accordance with Section 2502 (Act 341 of 1959) and Section 2509.2 of the Public School Code.

Special Education

Revenue received from the Commonwealth as subsidy for expenditures incurred for instructing school age special education students.

Transportation

Revenue received from the Commonwealth as subsidy for pupil transportation expenditures and/or board and lodging in lieu of transportation. Payments for pupil transportation are made in accordance with Section 2541 of the Public School Code. Payments for board and lodging in lieu of transportation are made in accordance with Section 2542 of the Public School Code. This revenue also includes subsidy for the transportation of nonpublic and charter school students.

Rental and Sinking Fund Payments

Revenue received from the Commonwealth as a full or partial subsidy payment for approved lease rentals, sinking fund obligations, or any approved district debt obligations for which the Department of Education has assigned a lease number.

Health Services

Revenue received from the Commonwealth as subsidy for health services. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse and Act 25 health services.

Social Security and Medicare Taxes

Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare taxes for covered employees who are not federally funded.

WARWICK SCHOOL DISTRICT
PERFORMANCE AUDIT REPORT

SUPPLEMENTARY INFORMATION
[UNAUDITED]

Retirement

Revenue received from the Commonwealth as subsidy designated as the Commonwealth's matching share of the employer's contribution of retirement contributions for active members of the Public School Employees' Retirement System.

Technology Grants

Revenue received for technology initiatives that allow the schools to develop new information technology projects, such as upgrade of networks or improved computer hardware and software.

Other Program Subsidies/Grants

Revenue received from the Commonwealth not specified elsewhere.

BUREAU OF SCHOOL AUDITS
AUDIT REPORT 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:

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

The Honorable Gerald Zahorchak, D.Ed.
Secretary of Education
1010 Harristown Building #2
333 Market Street
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Mr. John Godlewski, Director
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The Honorable Robert P. Casey, Jr.
State Treasurer
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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, Pennsylvania 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.