

Commonwealth of Pennsylvania
State System of Higher Education
Lock Haven University of Pennsylvania
July 1, 2002, to August 19, 2005
Performance Audit



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August 16, 2006

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

Dear Governor Rendell:

This report contains the results of a performance audit of Lock Haven University of Pennsylvania of the State System of Higher Education from July 1, 2002, to August 19, 2005. The audit was conducted under authority provided in Section 402 of The Fiscal Code and in Section 20-2015-A of the Public School Code and in accordance with *Government Auditing Standards* as issued by the Comptroller General of the United States.

The report details our audit objectives, scope, methodology, findings, and recommendations. The contents of the report were discussed with the management of Lock Haven and all appropriate comments are reflected in the report.

We appreciate the cooperation extended to us by the management and staff of Lock Haven University of Pennsylvania and by others who provided assistance during the audit.

Sincerely,

JACK WAGNER
Auditor General

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Background Information

State System of Higher Education

The Commonwealth of Pennsylvania's state-owned colleges and universities were under the administrative control of the Department of Education prior to July 1, 1983. The legislative enactment of Act 188 of 1982, on December 17, 1982, transferred administrative and operational responsibility to the newly created State System of Higher Education (State System), and the institutional designations of the state colleges were changed to universities effective July 1, 1983.¹ The State System was created to enhance the higher educational service system of the Commonwealth by providing the highest quality education at the lowest possible cost to the students. The primary mission of the State System is to provide instruction for undergraduate and graduate students up to and beyond the master's degree level in the liberal arts and sciences and in applied fields, including the teaching profession. Each university is to provide appropriate educational, student living, and other facilities as deemed necessary by the Board of Governors (Board). Today the State System comprises the 14 state-owned universities, including Bloomsburg, California, Cheyney, Clarion, East Stroudsburg, Edinboro, Indiana, Kutztown, Lock Haven, Mansfield, Millersville, Shippensburg, Slippery Rock, and West Chester; it also comprises four branch campuses, the McKeever Environmental Learning Center, and the Dixon University Center.

The centrally established Board consists of 20 members and has the overall responsibility for planning and coordinating the State System's development and operations. Its statutory powers include establishing operating policies, appointing university presidents, reviewing and approving university operating and capital budgets, setting tuition and fee levels, creating new programs, and promoting cooperation among institutions. Members of the Board include legislators, State System university students and trustees, and members of the public. The Governor and Secretary of Education, or their designees, also serve on the Board. Additionally, a chancellor is appointed by the Board to serve as the chief executive officer of the State System. At the individual university level, Act 188 of 1982 granted certain statutory responsibilities to each university president and locally established Council of Trustees.

Lock Haven University of Pennsylvania

Lock Haven University of Pennsylvania (Lock Haven) is located in the town of Lock Haven, Clinton County, approximately 40 miles northeast of State College. It was originally established in 1870 as the Central State Normal School to train teachers for the public school districts of the area. Its name was changed to Lock Haven State Teachers' College in 1927

¹ 24 P.S. § 20-2001 et seq.

Background Information

when it was authorized to grant baccalaureate degrees in elementary and secondary education to Pennsylvania residents. An arts and science curriculum was inaugurated in 1962 followed by the establishment of the School of Health, Physical Education and Recreation in 1970. Currently, Lock Haven is a multi-purpose institution of higher learning offering programs in secondary education, health, physical education and recreation, liberal arts, management, business, and engineering. In addition to its main campus, Lock Haven also operates a branch campus in Clearfield, which is located 65 miles southwest of the town of Lock Haven.

Lock Haven and its academic programs are accredited by the Middle States Commission on Higher Education, the National Council for the Accreditation of Teacher Education, the Accreditation Review Commission of Education for the Physician Assistant, National League of Nursing Accreditation Commission, Council on Social Work Education, the Pennsylvania Department of Education, and the Commission on Accreditation of Allied Health Education Programs.

The Joint State Government Commission compiled the following selected unaudited operating statistics for the 2002-03 and 2003-04 academic years for Lock Haven and the State System:

<u>Data/Location</u>	<u>2002-03</u>	<u>2003-04</u>
Full-Time Equivalent Students (FTE's):		
Lock Haven University		
Undergraduate	4,106	4,443
Graduate	<u>277</u>	<u>258</u>
Total FTE's	<u>4,383</u>	<u>4,701</u>
State System of Higher Education		
Undergraduate	87,387	88,399
Graduate	<u>9,231</u>	<u>9,235</u>
Total FTE's	<u>96,618</u>	<u>97,634</u>
Full-Time Equivalent Instructional Faculty:		
Lock Haven University	238	249
State System of Higher Education	5,180	5,101
State Instruction Appropriations (rounded in millions):		
Lock Haven University	\$21.4	\$20.0
State System of Higher Education	\$435.2	\$413.5

Objectives, Scope, and Methodology

The audit objectives are detailed in the individual chapters of the report. We selected the objectives from the following general areas: procurement, payroll, and student residency. In addition, we determined the status of recommendations made during the prior audit of Lock Haven.

To accomplish these objectives, we interviewed various University management and staff, obtained and reviewed available records, conducted test work and analyzed pertinent regulations, policies, and guidelines.

The scope of the audit covered the period July 1, 2002, to August 19, 2005, unless indicated otherwise in the body of the individual report conclusions.

Chapter I – Procurement

Objectives and Methodology

In November 2000, the Pennsylvania State System of Higher Education's Board of Governors approved a contract with a vendor to develop and integrate a shared administrative system using Systems Applications Products for Data Processing (SAP R/3) software for all 14 campuses. The intent of the project was to create a system that would be compatible with newer technologies and that offered more flexibility resulting in better service and improved efficiency. Purchases are made through the facility's Commonwealth purchasing cards and through the SAP R/3 purchasing module. Lock Haven implemented SAP R/3 for the procurement function in December 2003.²

In 1997, the Commonwealth established the VISA Purchasing Card Program to allow institutions more convenience when making purchases. The goals of the program are to expedite payment to vendors, reduce the amount of paperwork and staff time, and save money. In 2000, Lock Haven University implemented the Purchasing Card Program with the intent to improve efficiency in processing low (\$500 or less) dollar value purchases.

An SAP R/3 purchase order is created in the purchasing department from a paper requisition originating from an ordering department. Both the requisition and printed purchase order require approval signatures. The receiving department is responsible for entering the goods receipt information into SAP R/3 when items are received. The vendor sends invoices to the accounts payable department and a fiscal technician enters the invoice into SAP R/3. If a three-way match occurs in SAP R/3 when the purchase order, receipt, and invoice agree, the invoice is approved for payment. An accounts payable fiscal technician prints the check for payment once the match occurs. The checks are given to management along with the supporting documentation for review and approval.

The objectives of this part of the audit were to determine if Lock Haven had adequate management controls over the procurement function, including inventory, and if purchases were made in accordance with applicable policies and procedures. To accomplish these objectives, we performed the following procedures:

- Interviewed Lock Haven management and staff responsible for procurement.
- Reviewed the Commonwealth's Field Procurement Handbook and Lock Haven's Purchasing Card Policies and Procedures Guide.

² This information was obtained from the following website: www.lhup.edu/sapinfo

Chapter I – Procurement

- Evaluated the duties assigned to University personnel in the SAP R/3 accounting package to determine adequate segregation of duties.
- Randomly selected and tested 26 of 276 SAP R/3 transactions processed from July 1, 2004, to June 1, 2005.
- Randomly selected and tested 379 VISA purchasing card transactions processed in the months of February 2004, August 2004, and January 2005.
- Reviewed VISA cardholder statements from January 1, 2004, through January 31, 2005, for evidence of management review and compliance with policies.
- Reviewed the June 1, 2005, open purchase orders report for purchases remaining open more than 90 days.
- Reviewed the May 30, 2005, storeroom inventory report.

Audit Results

Finding I-1 – SAP R/3 transactions complied with the Commonwealth Field Procurement Handbook.

All of the 26 SAP R/3 transactions tested were completed in accordance with the Commonwealth Field Procurement Handbook. The disbursements were accompanied by the required approvals, purchasing and receiving documents, and invoices. Our review of SAP R/3 roles assigned to various University personnel did not reveal any discrepancies or incompatible duties.

Finding I-2 – Employees did not comply with purchasing card policy.

Lock Haven University's purchasing card policy and procedures state:

Each card is assigned a single transaction limit. A single transaction may be comprised of multiple items, but the total amount of the transaction cannot exceed the cardholder's assigned limit.³

At the end of each month, the department head will receive an informational statement from the issuing bank listing charges against the cardholder

³ Lock Haven University of Pennsylvania Purchasing Card Policies and Procedures, Guide for Cardholders, Section D. Use of Purchasing Card, Number 8, page 3.

Chapter I – Procurement

account. Each department head is responsible for reviewing and verifying the accuracy of all charges and reconciling between the statement and individual transaction documentation; approving and signing the monthly statement and forwarding a copy, together with receipts and other documentation for all charges to the Purchasing Office.⁴

The cardholder must retain all receipts, receiving reports, or other documentation supporting charges against the card. . . . A departmental log of all Purchasing Card transactions must be maintained.⁵

*Examples of items which **MAY NOT** be purchased with the Purchasing Card include:*

- Goods and supplies in excess of the cardholder transaction limits*
- Equipment, furniture and furnishings.....⁶*

Our review of Lock Haven’s purchasing card program disclosed the following:

- Thirty purchases were split in order to circumvent the single transaction dollar limit.
- Thirty of 107 credit card statements were not signed by the cardholder documenting the review and approval of purchases. Sixteen of the 30 cards were signed by someone other than the cardholder and 14 of the 30 statements did not have any signature.
- Transaction logs were maintained for only 11 of the 107 credit card statements. In addition, justifications were documented on only 51 of the 379 reviewed transactions.

A purchasing department employee stated that each monthly statement was reviewed to ensure that there were receipts for all transactions, no sales tax was charged, and there was no travel related expenses as required. However, the employee did not review the statements to determine if all statements were signed by the cardholder indicating the purchases were authorized. It is the cardholder’s responsibility to verify that the purchases were business-related and appropriate. The employee did not look for the required justifications for each transaction/receipt or the completed purchase logs that should include a justification for the purchase. Additionally, the employee did not review the statements to ensure transactions were not split in order to avoid the single transaction dollar limit.

⁴ Lock Haven University of Pennsylvania Purchasing Card Policies and Procedures, Guide for Cardholders, Section F. Monthly Statement Reconciliation Process, Number 1. page 3.

⁵ Ibid., Section D. Use of Purchasing Card, Number 3, page 2.

⁶ Ibid., Section D. Use of Purchasing Card, Number 6, page 3.

Chapter I – Procurement

Purchasing logs, including a clear purpose or justification for the purchase, are necessary to provide the statement reviewer with the exact nature of the purchase and the ability to question suspicious transactions.

Management controls are necessary to ensure that resources are adequately safeguarded, accounted for, and efficiently used. Lack of proper controls increases the potential for fraud, waste, and abuse, and the likelihood of errors not detected.

Additional discussions with University personnel indicated that transactions are sometimes split by cardholders to expedite the purchasing process. However, by using the purchasing card for purchases over the single transaction dollar limit, the cardholder bypassed required approvals of senior management for those purchases. Also, the purchasing card was used to purchase equipment, including a computer, which was not an allowable transaction.

Recommendations:

- University management should ensure that cardholders do not split transaction amounts in order to remain under the single purchase transaction dollar limit.
- University management should require cardholders to sign each statement indicating their review and approval of the purchases.
- University management should require cardholders to maintain purchase logs for each statement indicating a justification for each purchase.
- University management should remove cards from individuals or departments that do not follow the established policies and procedures.

Management Comments:

The purchasing office has informed the various card holders of the importance of compliance with the existing policy.

Additionally, the purchasing office is in the process of reissuing the purchasing cards through a new provider. As part of this effort, the existing policy is being revised to emphasize the proper use and record keeping requirements associated with the purchasing card and to specify more specific actions which will be taken should non-compliance be discovered. This policy will be explained to each card holder as the cards are replaced and they will be required to acknowledge receipt and understanding of the policy.

Chapter II – Payroll

Objective and Methodology

Lock Haven implemented SAP R/3 software for payroll and human resources in January 2004.⁷ Prior to January 2004, Lock Haven utilized the Human Resource Information System (HRIS) software package for payroll processes.

The objective of this part of our audit was to determine if Lock Haven had established adequate control over the payroll process. To accomplish this objective, we performed the following procedures:

- Interviewed Lock Haven management and staff responsible for payroll.
- Randomly selected and tested 25 of 618 employees from the report of the last payroll generated under HRIS and compared the employees' gross salaries to the gross salaries for the same employees in the SAP R/3 payroll.
- Reviewed the pay raises, promotions, and new appointments for the 25 selected employees from July 1, 2002, to June 20, 2005.
- Recalculated wages and benefits for the 25 selected employees for the pay period ending April 29, 2005, to determine accuracy.
- Reviewed the 25 selected employees' leave usage from January 1, 2005, through June 20, 2005, to determine if it was properly recorded.
- Reviewed 15 selected employees' overtime usage for the pay periods ending February 18, 2005, and April 29, 2005, to determine if overtime was properly approved and accurately recorded.

⁷ This information was obtained from the following website: www.lhup.edu/sapinfo

Audit Results

Finding II-1 – The University maintained accurate payroll records.

Our audit of 25 employees selected for payroll testing revealed that hours worked, leave used, and benefits paid were documented and calculated correctly. All raises, promotions, or new appointments were properly authorized and wage information was accurately entered into the SAP R/3 payroll system. Testing of leave used by 25 employees and overtime for 15 employees selected for testing disclosed that all records were properly approved and accurately recorded. As a result, we concluded that adequate control existed over the SAP R/3 payroll.

Chapter III – Student Residency

Objectives and Methodology

The State System of Higher Education’s Board of Governors establishes the tuition rate structure for University students. As public universities, it is important that every effort is made to ensure that state appropriations only support Pennsylvania resident students.⁸ Therefore, the tuition charged to Pennsylvania residents is less than the amount charged to nonresidents. Lock Haven must determine the residential classification of all students before assessing tuition.

The objectives of this part of our audit were to determine if Lock Haven assessed the appropriate fees, and whether student reclassifications were in accordance with applicable State System and University policies and procedures. To accomplish these objectives, we performed the following procedures:

- Interviewed Lock Haven management and staff responsible for the student admission and record keeping process.
- Reviewed State System and University policies and procedures.⁹
- Reviewed Lock Haven’s undergraduate tuition schedule for the fall 2004 and spring 2005 semesters.
- Randomly selected and tested 25 undergraduate resident students and 5 undergraduate nonresident students enrolled during spring 2005 to determine if residency was properly classified and tuition was properly charged.
- Reviewed 11 student residency reclassification petitions filed from July 1, 2004, to July 14, 2005.

Audit Results

⁸ The Pennsylvania State System of Higher Education Board of Governors Policy 1999-02-A: Tuition adopted April 8, 1999; Amended October 10, 2002 and July 14, 2005; Section III. Undergraduate Nonresident Tuition; subsection A. Background; page 3.

⁹ The Pennsylvania State System of Higher Education Board of Governors Policy 1985-03: Student Domicile Regulations adopted March 19, 1985; The Pennsylvania State System of Higher Education Board of Governors Policy 1999-02-A: Tuition adopted April 8, 1999; Amended October 10, 2002 and July 14, 2005.

Chapter III – Student Residency

Finding III–1 – Lock Haven properly classified student residency and assessed tuition.

Lock Haven properly classified and charged tuition to the 25 resident and 5 nonresident students selected for testing. In addition, Lock Haven properly investigated each of the 11 reclassification petitions submitted from July 1, 2004, to July 14, 2005. Each reclassification determination was supported by appropriate documentation. As a result, we concluded that Lock Haven complied with State System and University student residency policies and procedures.

Status of Prior Audit Conclusions and Recommendations

Objectives and Methodology

The following is a summary of the findings and recommendations presented in our audit report for the period July 1, 2000, to August 2, 2002, along with a description of Lock Haven University's disposition of the recommendation. One or more of the following procedures determined the status of the conclusions and recommendations.

- Tests performed as part of, or in conjunction with, the current audit.
- Discussion with appropriate Lock Haven personnel regarding the specific prior audit findings and recommendations.

Prior Audit Conclusions and Recommendations

Chapter I-1 – Improvements should be made to Lock Haven University's fire safety program to further enhance the protection of students, staff, and property.

Fire Drills

The prior audit report disclosed that fire drills were not conducted in academic and administrative buildings, fire drill reports were incomplete, not all residence halls had evacuation plans posted, and floor numbers were not posted in stairwells.

Smoke Detectors in Residence Hall Rooms

Our prior audit reported that five of the seven University residence halls did not have a smoke detector in each room.

Fire Safety Manua

Our prior audit found that Lock Haven did not have a centralized reference document such as a codified campus fire safety policy and procedures manual that addressed the responsibilities of Lock Haven's students, administrators, faculty, staff, and others.

We recommended that Lock Haven officials develop a more comprehensive fire safety program to address the aforementioned issues and periodically review the program to ensure

Status of Prior Audit Conclusions and Recommendations

that it met the needs of Lock Haven. We recommended that, at a minimum, the program should require the following additions:

- Regular fire drills in University administrative and academic buildings.
- Preparation and distribution of a centralized fire safety policy and procedures manual.
- Installation of smoke detectors in all residence hall rooms.
- Modification of the fire drill report form to document additional useful information to evaluate the effectiveness of the fire drills.

Status:

Our audit disclosed that Lock Haven has improved its fire safety program. Auditors reviewed fire drill reports and found that fire drills were conducted in academic and administrative buildings once each semester as required. The reports included additional information needed to assess the effectiveness of the drills. This information included the time of the drill, how long it took to evacuate the building, the person conducting the drill and the supervisory review. Auditors toured the residence halls and found that smoke detectors were installed in all residence hall rooms. Additionally, floor numbers were posted in stairwells and evacuation plans were posted throughout the hallways. Auditors also noted that Lock Haven prepared a codified fire safety policies and procedures manual. Therefore, we concluded that Lock Haven complied with our recommendations.

Chapter I-2 – Campus village fire safety deficiencies were identified.

Fire Alarm System

Our prior audit reported that the Campus Village apartment complex contained an antiquated fire alarm system that was not part of Lock Haven's main fire alarm system.

Fire Drills

During our prior audit, auditors observed a fire drill at the Campus Village apartment complex and noted the following deficiencies:

- Several students did not immediately exit their apartment when the alarm sounded and when they finally did exit they remained on the walkway outside of their doors.

Status of Prior Audit Conclusions and Recommendations

- Approximately four minutes after the alarm sounded the resident assistant started knocking on doors at which time students started exiting their apartments.
- The resident assistant had to instruct students standing on the walkway outside of their apartments to proceed away from the building to the parking lot.
- Students came out of their apartment, and then went back in and out several times.

Emergency Phone

Our prior audit reported that emergency phones are located throughout the campus and are used to report emergencies to the campus security office. There was no emergency phone at or near the Campus Village complex.

We recommended that University officials consider moving up the fire alarm update and sprinkler system installation project at Campus Village scheduled for summer 2005 to an earlier date. We also recommended that University officials develop a more comprehensive fire safety program to address the safety needs of students housed at the Campus Village as follows:

- Require students to completely evacuate the building site and move to a predetermined area away from the structures.
- Conduct additional fire safety training for students residing at the Campus Village to educate students on evacuation procedures and provide recommendations to reduce the number of false alarms.
- Install a campus emergency phone at the Campus Village.

Status:

Our current audit disclosed that Lock Haven upgraded the Campus Village complex fire alarm system during the summer of 2004. The fire alarm system is now part of Lock Haven's main fire alarm system. Auditors observed a fire drill conducted at the Campus Village complex and found that the drill was orderly and well-managed. In addition, a campus emergency phone was installed at the complex. Lock Haven has complied with our recommendations.

Status of Prior Audit Conclusions and Recommendations

Chapter I-3 – Colleges and universities should consider addressing additional fire safety issues.

Our prior audit disclosed that several fire and general safety issues existed at University. These issues, which exist at most college campuses, included the disclosure of fire safety records and fire sprinkler installation.

We recommended that the Governor and the State System address the installation of fire sprinkler systems for all Commonwealth colleges and universities. In addition, we recommended that a task force consisting of educators, fire prevention, and other safety experts be established to develop a statewide campus fire safety plan. Such a plan may include changes in laws, regulations, and policies regarding fire safety on state college and university campuses as well as the dissemination of campus fire safety records.

Status:

The State System of Higher Education has taken steps to publish uniform fire safety statistics at all Universities. Information that will be included is the number and degree of actual campus fires, the number and type of fire alarms activated, and the minimum frequency of fire drills. The initial plan calls for reporting statistics each year on a calendar year basis for a revolving three-year period. The results will be published on University websites, campus newspapers, and crime statistic booklets. This report was not available at the conclusion of our audit. However, University officials indicated they believed the required statistics would be available by the fall 2005 semester. We believe that the dissemination of such records would be a positive step towards improving the safety of students and employees of Lock Haven.

In addition, our current audit found that Lock Haven installed sprinkler systems in all dormitory buildings in accordance with State System policy. Therefore, we concluded that Lock Haven complied with our recommendations.

Chapter II – Fixed asset management control deficiencies identified.

Our prior audit indicated that disposed assets were not removed from the inventory records timely, financial and fixed asset records were inaccurate, and a management review of physical inventory was not completed.

We recommended that University management review and approve the physical inventory for fixed assets. Additionally, we recommended that Lock Haven implement procedures to ensure disposed assets are promptly removed from the financial records.

Status of Prior Audit Conclusions and Recommendations

Status:

Our current audit found that fixed asset management control deficiencies were corrected. Lock Haven implemented new accounting software in December 2003. During the software conversion, some assets that had been disposed of or that were under the \$5,000 asset threshold were not added to the new system. Auditors randomly selected and tested 20 fixed assets and found fixed asset records were accurate. In addition, auditors found that a physical inventory of all assets was completed and reviewed by management during our audit period. Therefore, we concluded that Lock Haven complied with our recommendations.

Chapter III – The University could realize savings of \$13,000 in mail delivery costs.

Our prior audit disclosed that Lock Haven did not take advantage of presort and bar-code technology to reduce postage costs for bulk and first class mail. Auditors calculated a potential savings of approximately \$13,000. We recommended that University officials consider the purchase or lease of automated bar-coding and presorting equipment to generate additional mail delivery savings.

Status:

Our current audit found that University officials held meetings with the United States Postal Service and an outside vendor to evaluate the benefits of obtaining automated bar-coding and presorting equipment to generate additional mail delivery savings. Both the Postal Service and the outside vendor indicated that significant savings could not be realized due to the cost of the equipment, the volume of mail processed by Lock Haven, and because of the variation in size, shape, and weight of their first class mail. Although Lock Haven ultimately was unable to justify cost savings, based on Lock Haven's efforts, we concluded that the Lock Haven complied with our recommendation.

Audit Report Distribution List

This report was initially distributed to the following:

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