

# PERFORMANCE AUDIT

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## East Penn School District Lehigh County, Pennsylvania

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July 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mrs. Kristen M. Campbell, Superintendent  
East Penn School District  
800 Pine Street  
Emmaus, Pennsylvania 18049

Dr. Ken Bacher, Board President  
East Penn School District  
800 Pine Street  
Emmaus, Pennsylvania 18049

Dear Mrs. Campbell and Dr. Bacher:

We have conducted a performance audit of the East Penn School District (District) for the period July 1, 2013 through June 30, 2017, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Administrator Separations
- Nonresident Student Data
- Bus Driver Requirements

We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the results in this report. However, we communicated the results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that the District performed adequately in the bulleted areas listed above, except as noted in the following finding:

- The District Paid Its Former Superintendent \$16,190 More than Contractually Obligated When Its Former Superintendent Retired

Mrs. Kristen M. Campbell  
Dr. Ken Bacher  
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

July 8, 2019

cc: **EAST PENN SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2017-18 School Year <sup>A</sup>	
County	Lehigh
Total Square Miles	45
Number of School Buildings	10
Total Teachers	543
Total Full or Part-Time Support Staff	516
Total Administrators	36
Total Enrollment for Most Recent School Year	8,142
Intermediate Unit Number	21
District Vo-Tech School	Lehigh Career & Technical Institute

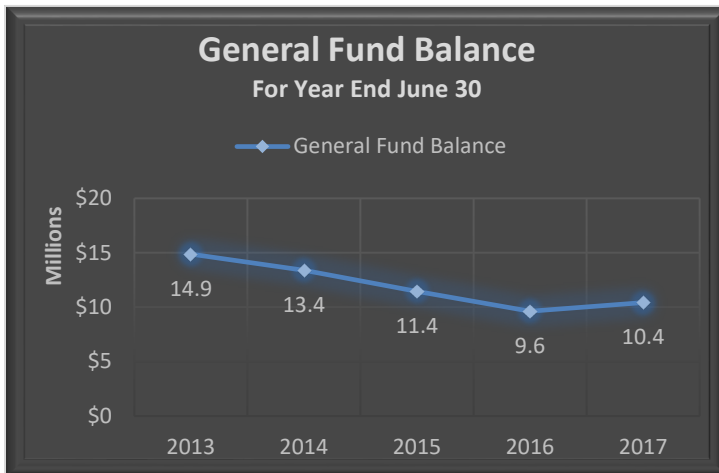
A - Source: Information provided by the District administration and is unaudited.

## Mission Statement<sup>A</sup>

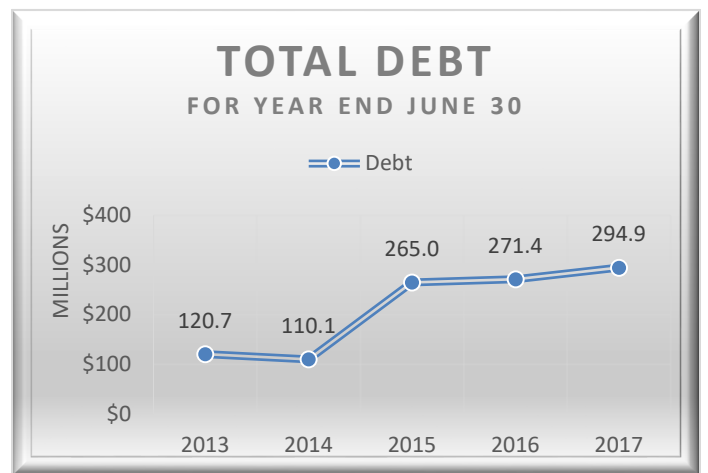
The East Penn School District will provide a learning environment in which students become effective problem solvers, collaborators, critical thinkers, and communicators.

## Financial Information

The following pages contain financial information about the East Penn School District (District) obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on the PDE's public website. This information was not audited and is presented for informational purposes only.

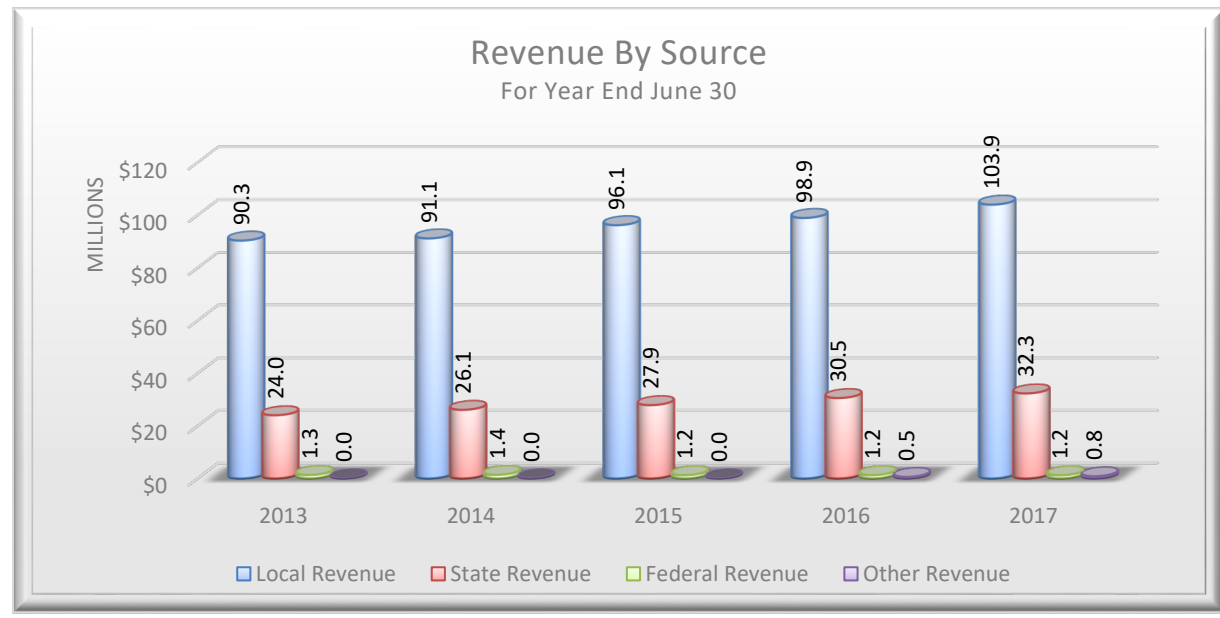
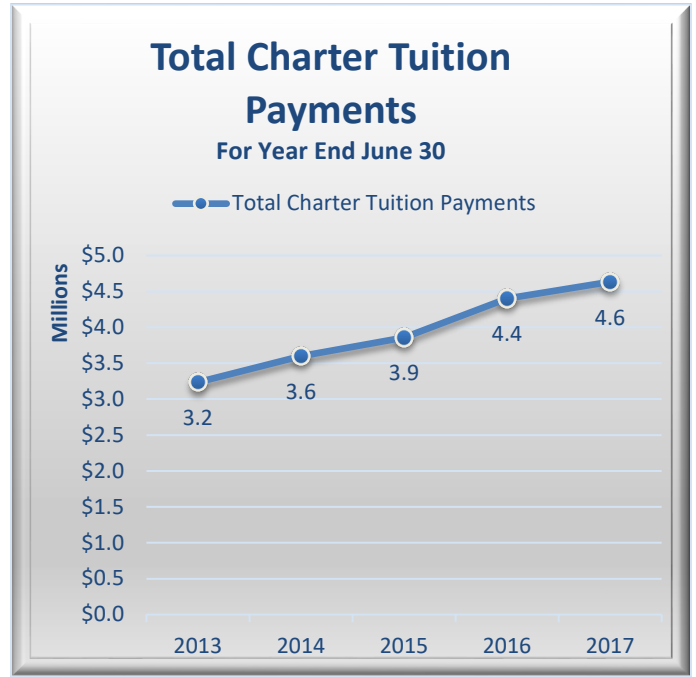
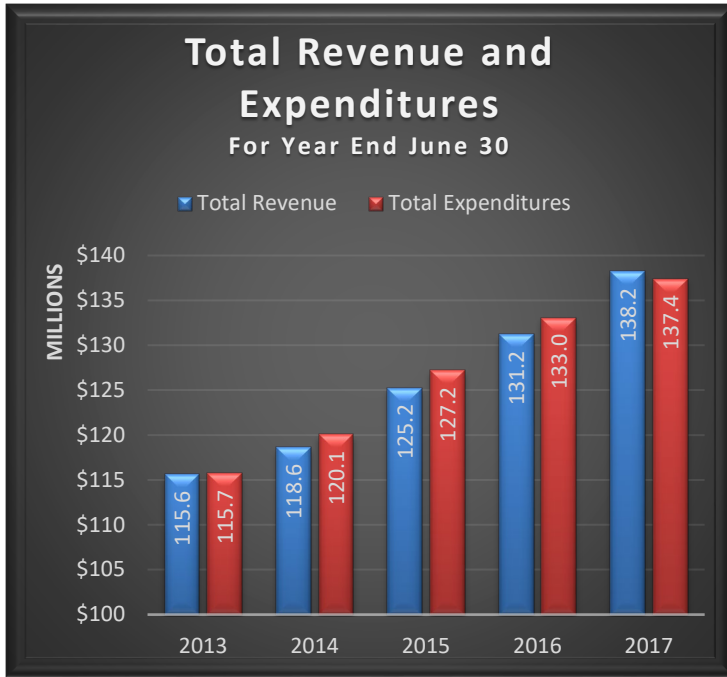


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.

## Financial Information Continued



## Academic Information

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from the PDE's data files for the 2014-15, 2015-16 and 2016-17 school years.<sup>1</sup> These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>2</sup> Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>3</sup>

### **What is a SPP score?**

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. The PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.

The PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, the PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle schools were put on hold due to changes with PSSA testing.<sup>4</sup> The PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

### **What is the Keystone Exam?**

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.<sup>5</sup> In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

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<sup>1</sup> The PDE is the sole source of academic data presented in this report. All academic data was obtained from the PDE's publically available website.

<sup>2</sup> The PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to the PDE's website for general information regarding the issuance of academic scores.

<sup>3</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

<sup>4</sup> According to the PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with PA Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

<sup>5</sup> Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. *See* 24 P.S. § 1-121(b)(1).

### **What is the PSSA?**

The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English and Math. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.<sup>6</sup> The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.

### **What is a 4-Year Cohort Graduation Rate?**

The PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph.<sup>7</sup>

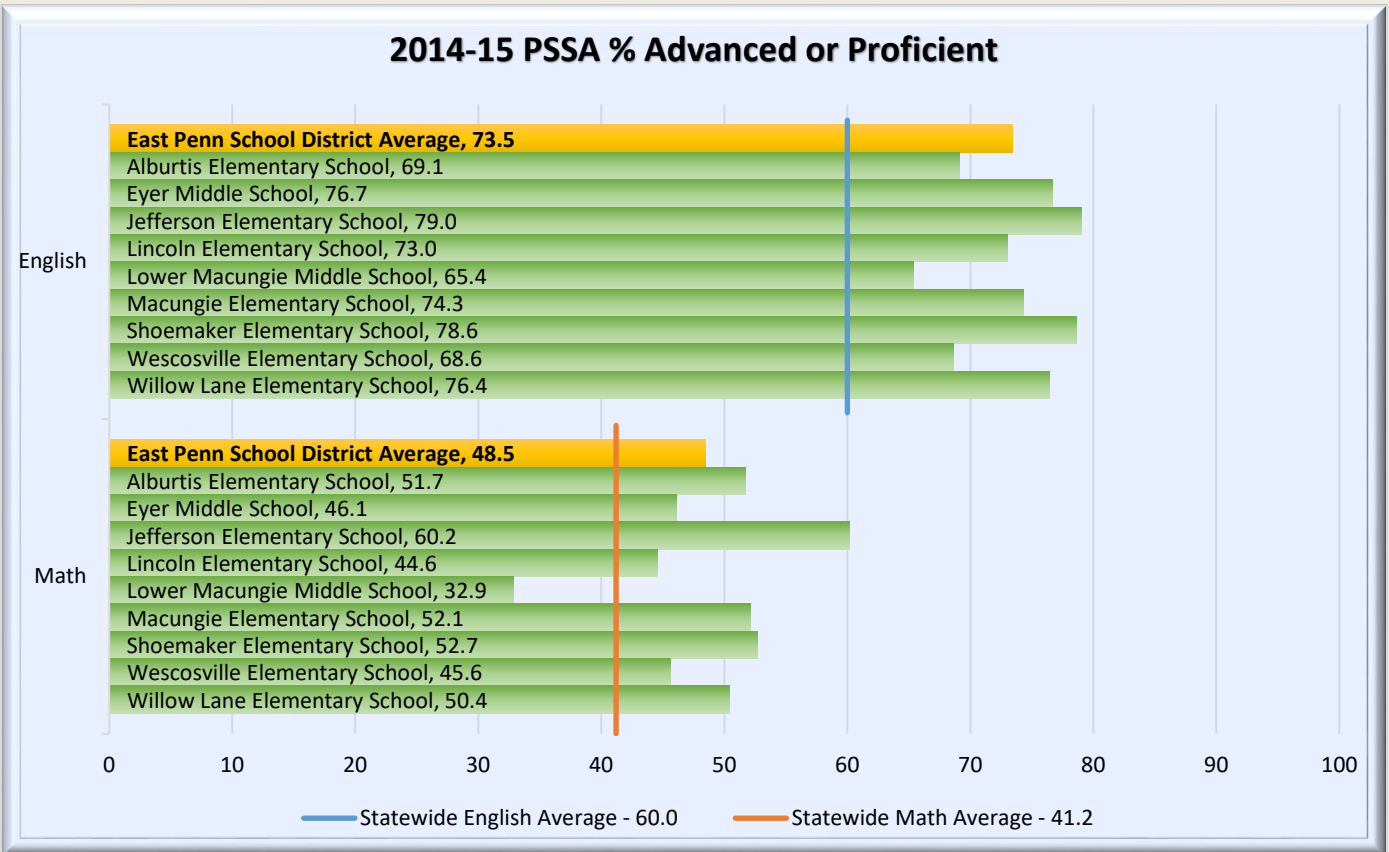
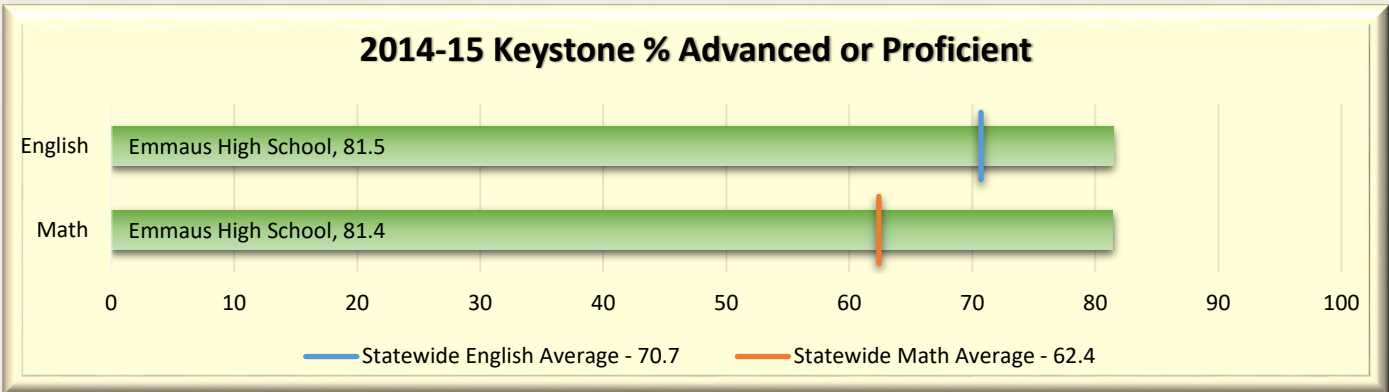
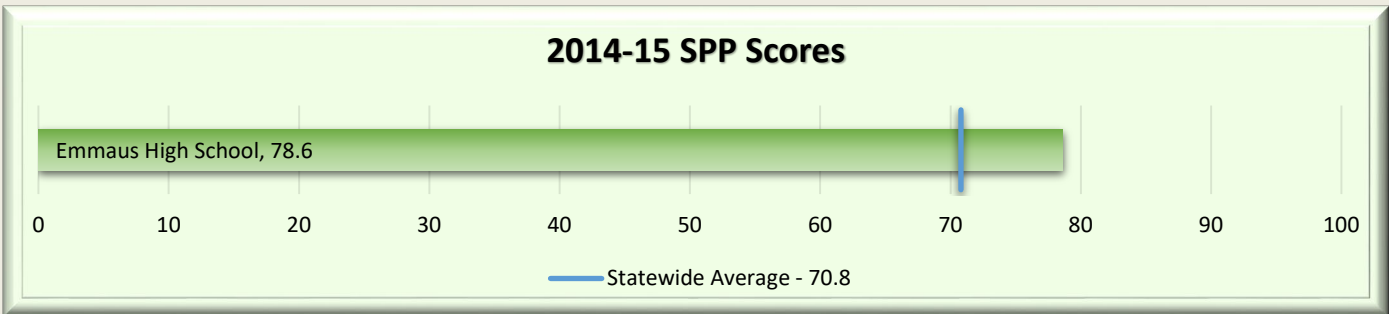
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<sup>6</sup> The PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

<sup>7</sup> The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

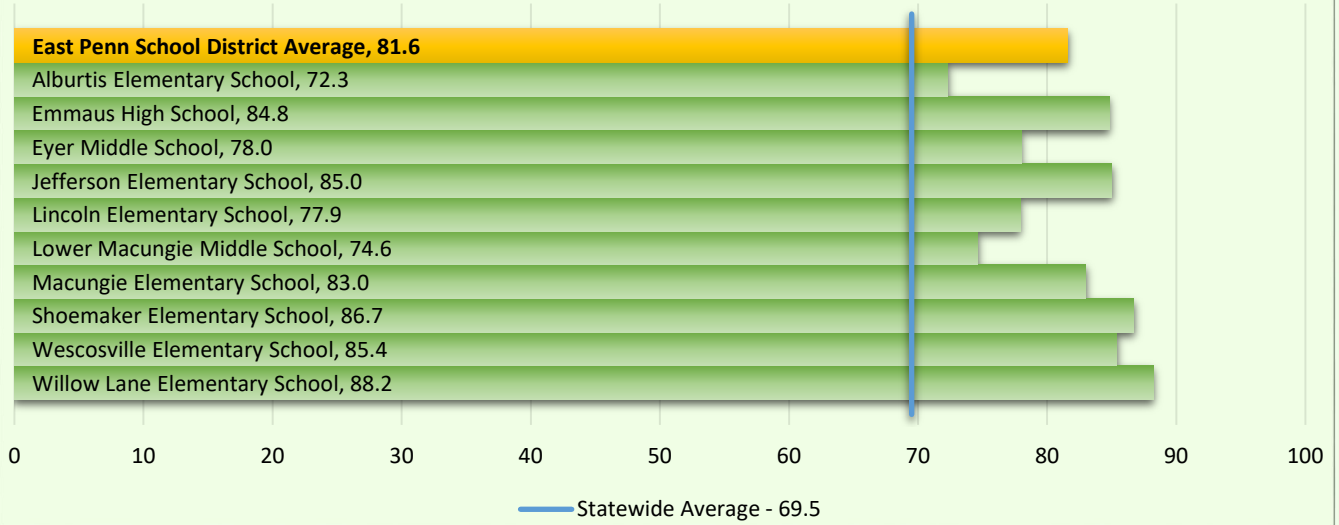


**2014-15 Academic Data**  
**School Scores Compared to Statewide Averages**

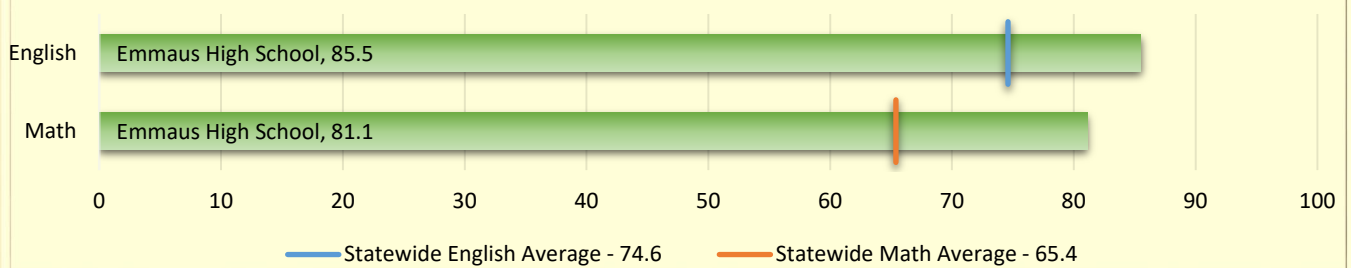


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

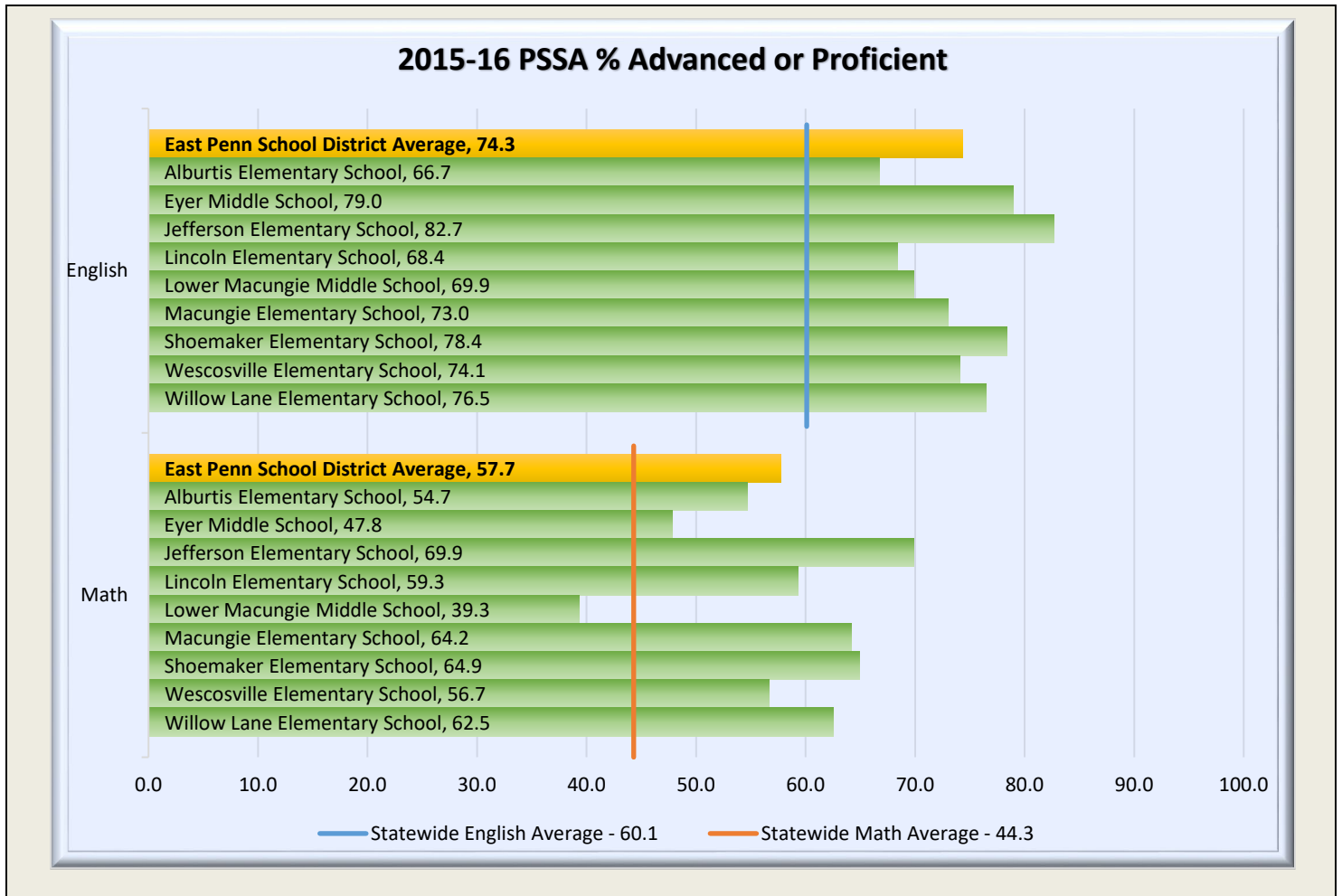
**2015-16 SPP Scores**



**2015-16 Keystone % Advanced or Proficient**

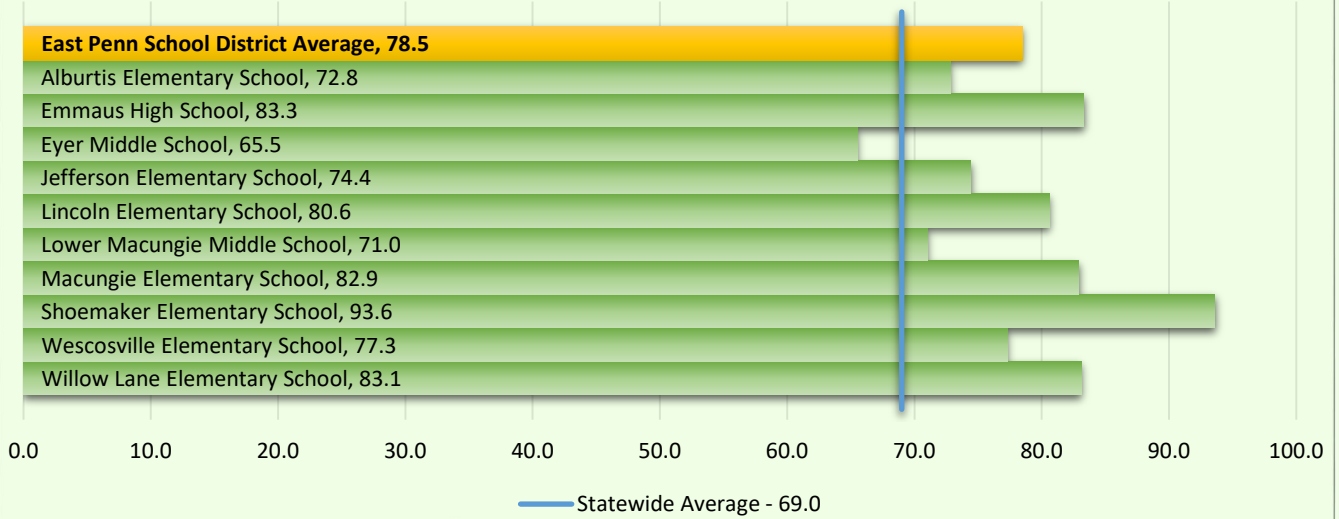


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**

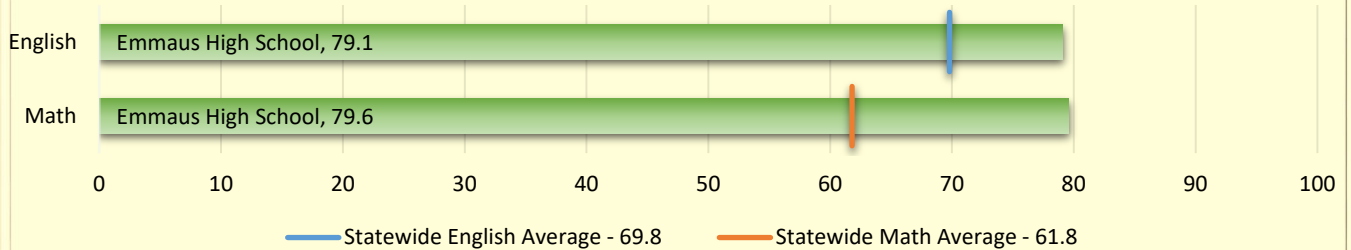


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

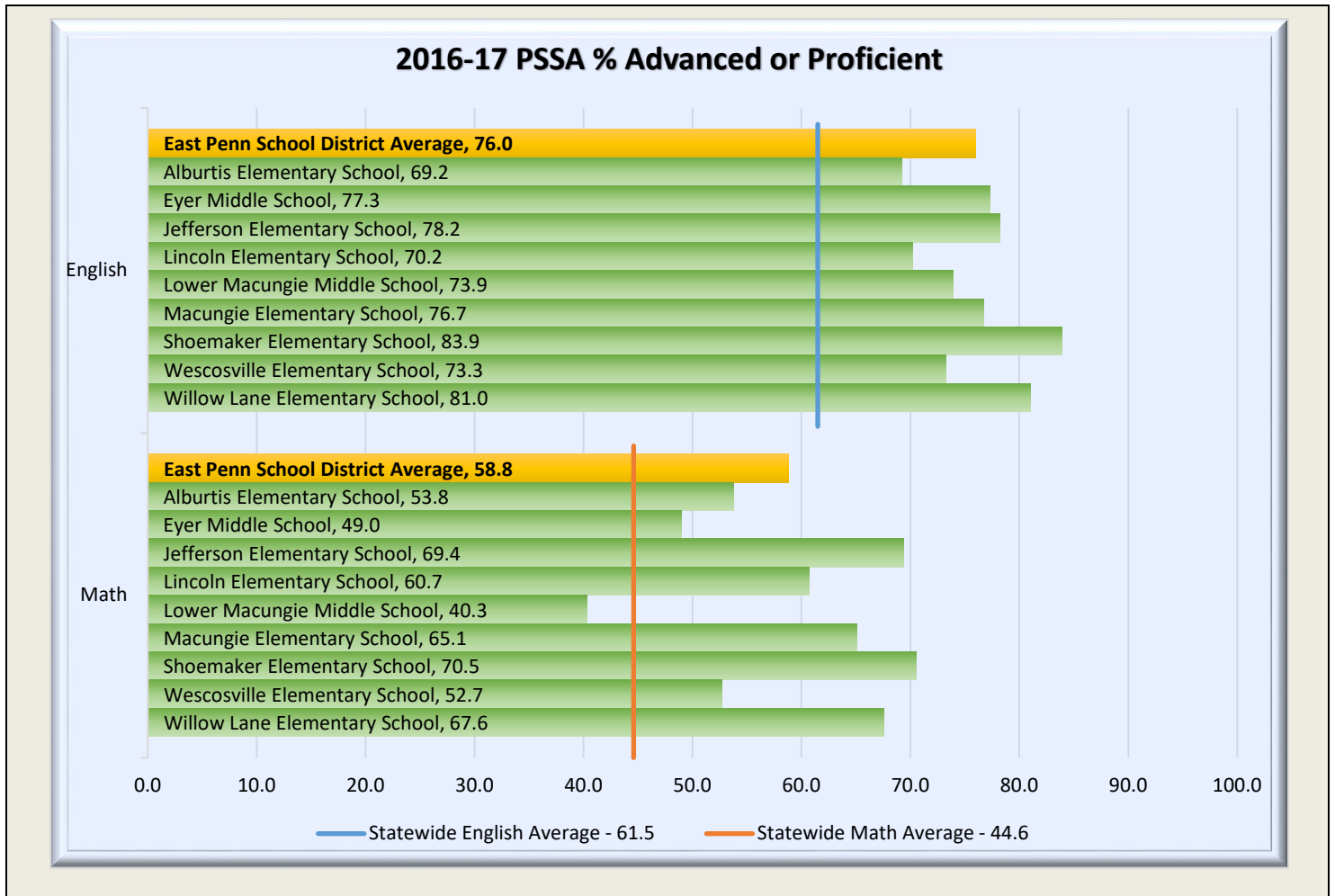
**2016-17 SPP Scores**



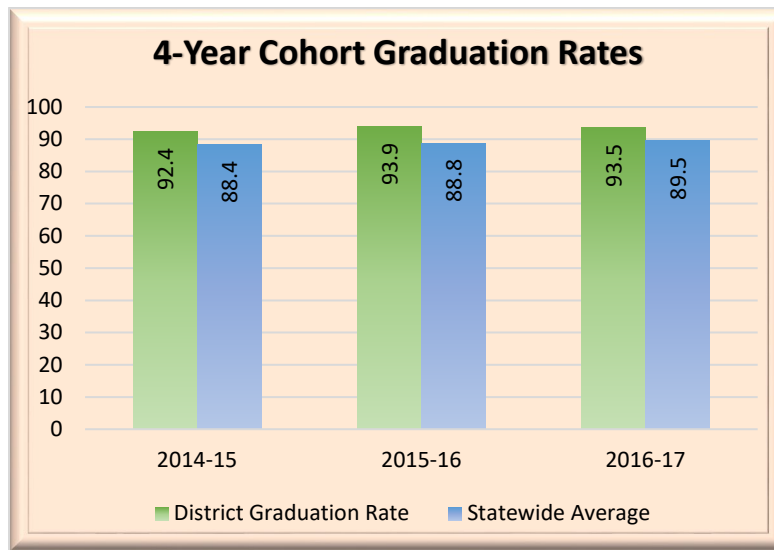
**2016-17 Keystone % Advanced or Proficient**



**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**



**Graduation Data**  
**District Graduation Rates Compared to Statewide Averages**



## Finding

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### Finding

### The District Paid Its Former Superintendent \$16,190 More than Contractually Obligated When Its Former Superintendent Retired

*Criteria relevant to the finding:*

#### **Former Superintendent's Employment Contract**

The Superintendent shall be entitled to all collateral benefits provided to Act 93 members of the School District as more particularly described in Exhibit A attached hereto, as may be amended.

#### **East Penn School District Act 93 Agreement**

##### Vacation

Fifteen days after one year of service. One Additional day for each year of service, to a maximum of twenty days. If requested in writing, ten (10) vacation days may be carried over into the next year with the provision that at least five (5) days of those carried over must be used by September 1.

We found that the East Penn School District's (District) former Superintendent was compensated for 25 unearned leave days as part of his retirement compensation received on June 26, 2014.<sup>8</sup> Compensating the former Superintendent 25 unearned leave days resulted in the District spending \$16,190 that it was not contractually obligated to spend, which undermined the interests of taxpayers.

#### **Background**

The District's former Superintendent began his tenure with the District in 2007. His first individual employment contract spanned from August 2007 to August 2012. The Board of School Directors (Board) renewed the former Superintendent's contract in August 2012 and extended his employment contract through August 2017. However, on January 13, 2014, the Board accepted the former Superintendent's retirement effective July 1, 2014. Throughout his tenure with the District, the former Superintendent's employment contract stated that his leave entitlements would be the same as the District's Act 93 agreement.<sup>9</sup>

The District compensated its former Superintendent a total of \$69,168 at the time of his retirement.<sup>10</sup> The former Superintendent was only contractually due \$35,494 pursuant to the District's retention incentive program.<sup>11</sup> The remaining \$33,674 paid to the former Superintendent

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<sup>8</sup> The reference to "leave days" referred to in this finding specifically address the former Superintendent's vacation days.

<sup>9</sup> Act 93 of 1984 requires the Board of School Directors to adopt an administrator compensation plan with a description of salary and benefits. *See* 24 P.S. § 11-1164.

<sup>10</sup> The \$69,168 was paid to the former Superintendent was processed through payroll as part of his final pay.

<sup>11</sup> The Retention Incentive Program in the former Superintendent's contract stated that he would be paid a lump sum amount equal to 7 years of service multiplied by 3% and the former Superintendent's annual salary at the time of departure (7 years x 3% x \$169,018 = \$35,494).

*Criteria relevant to the finding (continued):*

**Retention Incentive Program**

1. All administrators employed by the district for at least five (5) years who qualify for retirement under provisions of the Public School Employees' Retirement System (PSERS) are eligible for the Retention Incentive Program. Upon receipt of a letter of resignation and application to PSERS for benefits at least ninety (90) days prior to the date of retirement, the administrator will be eligible for the following:
  - a. Individual medical/hospitalization benefits until age 65 or upon becoming eligible for government sponsored hospitalization.

was purportedly for accrued but unused leave, but as discussed below that was not the case.

**Unused Leave Calculation**

The District was unable to provide us with a calculation identifying the components and rationale used to compensate the former Superintendent for unused leave. Through discussions with District officials, review of the District's Act 93 agreement, and the former Superintendent's employment contract, we were able to determine that the District compensated the former Superintendent for 52 unused leave days.<sup>12</sup> After our review of the District's leave records for the former Superintendent, we determined that the District compensated him for 25 unearned leave days.

The table below illustrates the amount of leave days accrued and used by the District's former Superintendent from the beginning of our audit period on July 1, 2013 to the former Superintendent's July 1, 2014 retirement. Additionally, the table shows the amount of unused leave days used to calculate the payment made by the District to its former Superintendent.

East Penn School District Recorded vs Audited Leave Balance for the Former Superintendent		
Explanation	Days Recorded on Leave Record	Audited Leave Days Available
Carry Over Balance on July 1, 2013	15	10
Add: Days Accrued in 2012-13 <sup>13</sup>	20	20
Subtotal:	35	30
Days Used During 2013-14	(23)	(23)
Carry Over Balance on July 1, 2014	12	7
Days Accrued for 2013-14	20	20
Balance at Retirement	32	27
<b>Total Amount of Unused Leave Days Used in Payment to former Superintendent</b>	<b>52</b>	<b>27</b>

The District made two errors (highlighted in red) when it calculated its former Superintendent's accrued leave

<sup>12</sup> A total of 52 unused leave days multiplied by the former Superintendent's per diem rate of \$647.58 equals a total payment of \$33,674.

<sup>13</sup> Leave days were credited to the former Superintendent the year after the days were earned. For example, the District's former Superintendent earned 20 leave days during the 2012-13 school year. The 20 leave days were then added to the former Superintendent's leave balance as of July 1, 2013.



*Criteria relevant to the finding  
(continued):*

- b. The ability to purchase health care benefits for dependents.
- c. All administrators who meet the requirements listed are eligible to participate in the Retention Incentive Program.

All administrators who meet the requirements listed are eligible to participate in the Retention Incentive Program.

balance at the time of his retirement. First, on July 1, 2013, the District inaccurately credited its former Superintendent with 15 carry-over leave days. Crediting its former Superintendent with 15 leave days was a violation of the District's employment contract with its former Superintendent, which stated that a maximum of 10 unused leave days could be carried over to the following school year. Additionally, the District compensated its former Superintendent for 20 leave days that were never earned. These 20 unearned leave days were in excess of the former Superintendent's leave balance at the date of retirement, as shown in the table above.

Current District officials acknowledged that errors were made when compensating its former Superintendent. District officials also agreed that the District overpaid its former Superintendent \$16,190 for unearned leave. However, due to turnover in high level administrative positions, current District officials were unable to provide the specific rationale for why the former Superintendent was credited with five more leave days than contractually allowed on July 1, 2013, or provide justification for why the former Superintendent was compensated for an additional 20 unearned leave days at the time of retirement.

We found that the District maintained individual calculations that contained the specific components and rationale for compensating more recent individually contracted District employees who separated employment with the District. This is an improvement and shows better accountability and transparency by the District. However, the District was unable to provide evidence that a review of this supporting documentation is performed by someone other than the person preparing the calculation prior to payment being made to former employees.

### **Conclusion**

The District overpaid its former Superintendent over \$16,000 as part of the former Superintendent's retirement compensation. The overpayment was caused by the District carrying over five unused leave days on July 1, 2013 in excess of the contractual limit and paying him for 20 unearned vacation days. It is vital that the District accurately calculate and review all payments made to District officials, ensure consistency with all contractual

agreements, and that taxpayer funds are being spent effectively.

### **Recommendations**

The *East Penn School District* should:

1. Continue to prepare an individual calculation that contains specific components (unused leave days, retirement incentives, and other contractual benefits) for all individually contracted District officials who are separating employment with the District.
2. Institute a review and written approval by someone other than the person who prepared the individual calculation referred to in the first recommendation.
3. Institute a periodic review of accumulated leave for all District employees to ensure that leave balances are current, accurate, and properly reflect contractual agreements.
4. Attempt to recover the \$16,190 overpayment made by the District to its former Superintendent.

### **Management Response**

District management provided the following response:

“As noted in the Auditor General’s Finding, the district’s bookkeeping and internal control practices have been enhanced since the described clerical errors occurred. The District will continue to prepare individual calculations that contain specific components (unused leave days, retirement incentives, and other contractual benefits) for all individually contracted District officials who are separating employment with the District. When individual calculations are prepared, someone other than the person who prepares the individual calculation will review and document written approval of the calculations. In addition, the individual calculations as well as substantial supporting documentation for the calculations will be maintained in a central location. The district will continue its current practice of completing a periodic review of accumulated leave for all District employees to ensure that leave balances are current, accurate, and properly reflect contractual agreements. Prior to the audit review

conference, the district contacted the former superintendent and negotiated a settlement to resolve the overpayment made by the District.”

**Auditor Conclusion**

We are pleased that the District intends to continue to improve its internal controls over payments involving separation from employment. We believe that the implementation of a review process of individual calculations will help ensure that the District accurately compensates employees upon separation of employment from the District. We will evaluate the corrective action indicated in the District’s management response during our next audit.

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

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Our prior audit of the East Penn School District (District) released on January 23, 2015, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in each status section below.

### **Auditor General Performance Audit Report Released on January 23, 2015**

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#### **Prior Finding: Certification Deficiencies**

Prior Finding Summary: During our prior audit of the District, we found two employees had failed to obtain Level II certificates timely, resulting in lapsed certificates. Our audit also found an English as a Second Language (ESL) teacher was teaching without an ESL certificate

Prior Recommendations: We recommended that the District should:

1. Monitor years of service for all non-permanently certified employees.
2. Implement procedures to ensure Level II certificates are obtained in a timely manner.
3. Implement procedures to compare a teacher's certification to the certification requirements of the assignments the District intends to give the teacher.

We also recommended that the PDE should:

4. Adjust the District's allocations to recover the subsidy forfeitures imposed on the District.

Current Status: Our review found that the District implemented a tracking system to monitor years of service and teacher certifications. Written procedures regarding non-permanently certified employees were finalized by the District in February 2019. However, the District had informed all professional employees about certification requirements in May 2016. Non-permanently certified employees also began receiving email reminders regarding certification requirements beginning in the 2016-17 school year.

On March 2, 2015, the PDE reduced the District's subsidy allocation by \$39,601.

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## **Appendix: Audit Scope, Objectives, and Methodology**

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>14</sup> is not a substitute for the local annual financial 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. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

### **Scope**

Overall, our audit covered the period July 1, 2013 through June 30, 2017. In addition, the scope of each individual audit objective is detailed on the next page.

The East Penn School District's (District) management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements).<sup>15</sup> In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

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<sup>14</sup> 72 P.S. §§ 402 and 403.

<sup>15</sup> 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; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

## Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2013 through June 30, 2017. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's efficiency and effectiveness in the following areas:

- Administrator Separations
- Nonresident Student Data
- Bus Driver Requirements
- School Safety

As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code<sup>16</sup> and Public School Employees' Retirement System (PSERS) guidelines?
  - To address this objective, we reviewed the contracts, board meeting minutes, and payroll and leave records for the three individually contracted administrators who separated employment with the District during the period July 1, 2013 through December 10, 2018. We reviewed the contracts to ensure that they complied with the provisions of the Public School Code regarding termination, buy-out and severance provisions, and to ensure that payments were made in accordance with those agreements. Finally, we reviewed payroll records to ensure these payments were correctly reported to the PSERS. Our review of this objective disclosed a reportable condition found in the finding on page 11 in this report.
- ✓ Did the District accurately report nonresident students to the PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>17</sup>
  - To address this objective, we reviewed all nonresident students reported to the PDE by the District and on behalf of the District by other LEAs for the 2013-14, 2015-16, and 2016-17 school years.<sup>18</sup> We obtained documentation to verify that

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<sup>16</sup> 24 P.S. § 10-1073(e)(v).

<sup>17</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

<sup>18</sup> We reviewed all 27 nonresident students reported for the 2013-14 school year, all 23 nonresidents reported for the 2015-16 school year, and all 33 nonresident students reported for the 2016-17 school year.

the custodial parents or guardians were not residents of the District and that the foster parents received a stipend for caring for the students. The student listings were compared to the total days reported on the Instructional Time and Membership Reports and the Summary of Child Accounting Reports to ensure that the District received correct reimbursement for these students. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances<sup>19</sup> as outlined in applicable laws?<sup>20</sup> Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
  - To address this objective, we randomly selected 14 of the 135 bus drivers transporting District students as of January 21, 2019.<sup>21</sup> We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.
  
- ✓ Did the District take actions to ensure it provided a safe school environment?<sup>22</sup>
  - To address this objective, we reviewed a variety of documentation including, but not limited to, safety plans, training schedules, anti-bullying policies, fire drill documentation and after action reports. Due to the sensitive nature of school safety, the results of our review for this objective area are not described in our audit report but are shared with District officials, the PDE, and other appropriate agencies as deemed necessary.

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<sup>19</sup> Auditors reviewed the required state, federal and child abuse background clearances from the most reliable sources available, including the FBI, the Pennsylvania State Police, and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

<sup>20</sup> 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code Chapter 8*.

<sup>21</sup> While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

<sup>22</sup> 24 P.S. § 13-1301-A *et seq.*



## **Distribution List**

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This report was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

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