



INDIANA AREA SCHOOL DISTRICT
INDIANA COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

APRIL 2013

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

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

Mr. Tom Harley, Board President
Indiana Area School District
501 East Pike
Indiana, Pennsylvania 15701

Dear Governor Corbett and Mr. Harley:

We conducted a performance audit of the Indiana Area School District (IASD) to determine its compliance with applicable state laws, contracts, grant requirements, and administrative procedures. Our audit covered the period October 21, 2010, through August 10, 2012, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2010, and June 30, 2009. Our audit was conducted pursuant to 72 P.S. § 403 and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit found that the IASD complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except as detailed in two findings noted in this report. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/

EUGENE A. DEPASQUALE
Auditor General

April 24, 2013

cc: **INDIANA AREA SCHOOL DISTRICT** Board Members



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Executive Summary

Audit Work

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

Our audit scope covered the period October 21, 2010, through August 10, 2012, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidy and reimbursements was determined for school years 2009-10 and 2008-09.

District Background

The IASD encompasses approximately 82 square miles. According to 2010 federal census data, it serves a resident population of 32,924. According to District officials, in school year 2009-10 the IASD provided basic educational services to 2,705 pupils through the employment of 238 teachers, 131 full-time and part-time support personnel, and 17 administrators. Lastly, the IASD received more than \$13.8 million in state funding in school year 2009-10.

Audit Conclusion and Results

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

Finding No. 1: Errors in Reporting Pupil Membership Resulted in a

Reimbursement Underpayment of \$26,425. Our audit of pupil membership reports submitted to the Pennsylvania Department of Education (PDE) for the 2009-10 school year found reporting errors. IASD personnel inaccurately reported membership for children placed in private homes as resident membership in the 2009-10 school year. These errors resulted in a reimbursement underpayment of \$26,425 (see page 7).

Finding No. 2: Internal Control Weaknesses and Lack of Documentation Supporting Reimbursement for Pupil Transportation and Lack of Documentation Supporting Usage of Tax Exempt Fuel.

Our audit of the IASD's pupil transportation records and reports submitted to PDE for the 2009-10 school year found internal control weaknesses and lack of documentation supporting reimbursements of \$678,452, as well as a lack of documentation supporting the usage of tax exempt fuel (see page 10).

Status of Prior Audit Findings and

Observations. With regard to the status of our prior audit recommendations to the IASD from an audit we conducted of the 2007-08 and 2006-07 school years, we found the IASD had not taken appropriate corrective action in implementing our recommendations pertaining to a transportation finding (see page 14), but had taken appropriate corrective action pertaining to a Memorandum of Understanding that had not been updated (see page 16).

Audit Scope, Objectives, and Methodology

Scope

What is a school performance audit?

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

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

Our audit covered the period October 21, 2010, through August 10, 2012, except for the verification of professional employee certification which was performed for the period August 1, 2011, through June 30, 2012.

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

While all districts have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with Pennsylvania Department of Education (PDE) reporting guidelines, we use the term school year rather than fiscal year throughout this report. A school year covers the period July 1 to June 30.

Objectives

What is the difference between a finding and an observation?

Our performance audits may contain findings and/or observations related to our audit objectives. Findings describe noncompliance with a statute, regulation, policy, contract, grant requirement, or administrative procedure. Observations are reported when we believe corrective action should be taken to remedy a potential problem not rising to the level of noncompliance with specific criteria.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws and defined business practices. Our audit focused on assessing the IASD's compliance with applicable state laws, contracts, grant requirements, and administrative procedures. However, as we conducted our audit procedures, we sought to determine answers to the following questions, which serve as our audit objectives:

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

- ✓ Does the District have sufficient internal controls to ensure that the membership data it reported to the Pennsylvania Information Management System is complete, accurate, valid and reliable?
- ✓ In areas where the District receives state subsidy and reimbursements based on payroll (e.g. Social Security and retirement), did it follow applicable laws and procedures?
- ✓ In areas where the District receives transportation subsidies, are the District and any contracted vendors in compliance with applicable state laws and procedures?
- ✓ Did the District, and any contracted vendors, ensure that their current bus drivers are properly qualified, and do they have written policies and procedures governing the hiring of new bus drivers?
- ✓ Are there any declining fund balances that may impose risk to the District's fiscal viability?
- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and does the current employment contract(s) contain adequate termination provisions?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties?
- ✓ Did the District take appropriate steps to ensure school safety?
- ✓ Did the District have a properly executed and updated Memorandum of Understanding with local law enforcement?
- ✓ Were votes made by the District's board members free from apparent conflicts of interest?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audits?

Methodology

What are internal controls?

Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as:

- Effectiveness and efficiency of operations;
- Relevance and reliability of operational and financial information;
- Compliance with applicable laws, contracts, grant requirements and administrative procedures.

Government Auditing Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, observations and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings, observations and conclusions based on our audit objectives.

IASD management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with applicable laws, contracts, grant requirements, and administrative procedures. In conducting our audit, we obtained an understanding of the District's internal controls, including any IT controls, as they relate to the District's compliance with applicable state laws, regulations, contracts, grant agreements and administrative procedures that we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal control that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

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

Our audit examined the following:

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

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on January 12, 2012, we reviewed the IASD's response to PDE dated February 13, 2012. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Errors in Reporting Pupil Membership Resulted in a Reimbursement Underpayment of \$26,425

Criteria relevant to the finding:

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

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

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

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

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

Our audit of pupil membership reports submitted to PDE for the 2009-10 school year found reporting errors. District personnel inaccurately reported membership for nonresident children placed in private homes as resident membership in the 2009-10 school year. The errors resulted in an underpayment of \$26,425 in Commonwealth-paid tuition for children placed in private homes.

Criteria relevant to the finding:

Resident and nonresident membership data must be maintained in accordance with PDE guidelines and instructions, since they are major factors in determining the district's subsidies and reimbursements.

PDE provides regulations and guidelines governing the classification of nonresident children placed in private homes.

Section 2503 of the Public School Code provides for reimbursement on behalf of children placed in private homes.

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

Membership days for children placed in private homes were understated by 223 days and 195 days for elementary and secondary students, respectively.

The errors resulted when the District uploaded their child accounting report into PIMS. District personnel coded nonresident students as resident students and failed to perform an internal review of child accounting entries prior to submitting final uploads into PIMS. The PIMS system does not credit the District for nonresident students unless the resident district is different than the funding district.

We have provided PDE with a report detailing the errors for use in recalculating the District's tuition for children placed in private homes.

Recommendations

The *Indiana Area School District* should:

1. Strengthen internal controls prior to reporting PIMS membership data to ensure accuracies.
2. Reference the PIMS manual for proper instructions in reporting nonresident student's residency and membership days.
3. Review accuracy of membership reports submitted to PDE for school years subsequent to the audit, and if reporting errors are found, contact the PIMS help desk for guidance in changing the coding and submit revised reports to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future allocations to resolve the underpayment of \$26,425.

Management Response

Management stated the following:

“This occurred as a result of transition to PIMS. Management found the error prior to the audit, but was not able to make the correction.”

Finding No. 2

Internal Control Weaknesses and Lack of Documentation Supporting Reimbursement for Pupil Transportation and Lack of Documentation Supporting Usage of Tax Exempt Fuel

Criteria relevant to the finding:

Chapter 23 of the State Board of Education Regulations, Section 23.4, states, in part:

“The board of directors of a school district shall be responsible for all aspects of pupil transportation programs, including the following: . . .

(5) The furnishing of rosters of pupils to be transported on each school bus run and trip.

(6) The maintenance of a record of pupils transported to and from school, including determination of pupils’ distances from home to pertinent school bus loading zones.”

In addition, Section 518 of the Public School Code requires retention of these records for a period of not less than six years.

Instructions for completing PDE’s End-of-Year Pupil Transportation Reports provides that the local agency (LEA) must maintain records of miles with pupils, miles without pupils, and the greatest number of pupils assigned to each vehicle. Additionally, the instructions provide that procedures, information, and data used by the LEA should be retained for audit purposes. The instructions note that the miles with and without are to be reported to the nearest

Our audit of the Indiana Area School District’s pupil transportation records and reports submitted to the Pennsylvania Department of Education (PDE) for the 2009-10 and 2008-09 school years found internal control weaknesses and a lack of documentation supporting reimbursements of \$684,051 and \$797,479 for the respective school years, as well as lack of documentation supporting the usage of tax exempt fuel purchased.

Internal control weaknesses and lack of documentation of pupil transportation data reported to PDE for the 2009-10 and 2008-09 school years were as follows:

Internal Control/Lack of Documentation

District personnel failed to retain pupil roster documentation of the greatest number of pupils assigned to buses and backup documentation of students who entered, withdrew, or relocated within the District during the school year. The only pupil rosters available for review were the rosters prepared at the end of the school year. In addition, District personnel failed to provide detailed directions, bus route maps, proper mileage reports, and support for the total number of miles traveled by the buses.

Amount Paid Contractors

Our audit found the amounts paid to the contractors reported to PDE for the 2009-10 and 2008-09 school years were underreported by \$14,758 and \$26,571, respectively.

Our audit found the District reported the cost of fuel purchased and utilized by the contractors as to-and-from school pupil transportation costs. However, no documentation was provided to show that the fuel costs reported to PDE did not also include costs for transporting students to extra-curricular activities.

The fact that the entire cost of fuel was reported for reimbursement and that some of the fuel was likely used for nonreimbursable purposes means that the District was over-reimbursed for fuel cost. The exact amount of the overpayment could not be determined due to the lack of documentation.

Hazardous and Nonreimbursable Pupils

No documentation was available to support the number of pupils transported on approved hazardous routes. District personnel provided a list of the students reported but failed to identify which bus and route they were assigned to.

Hazardous pupils are any pupils living in an area where the highway, road, or traffic conditions are such that walking constitutes a hazard to the safety of the child, as certified by the Pennsylvania Department of Transportation. Hazardous route pupils are reimbursable.

No documentation was available to support the number of nonreimbursable pupils reported. Nonreimbursable pupils are elementary pupils living within 1.5 miles of their school or secondary pupils living within 2 miles of their school who are transported by the District. Such pupils do not qualify the District for transportation reimbursement unless they are classified as exceptional children, are being transported to the area vocational-technical schools, or are transported over certified hazardous walking routes.

Nonpublic Pupils

Our audit found that a listing of nonpublic pupils transported was prepared by the District. However, the District did not have any documentation from the nonpublic schools to support their request for pupil transportation services.

The internal control weaknesses and lack of supporting documentation were the result of the director of pupil transportation failing to prepare and retain necessary documentation in support of the data reported to PDE, as required by PDE's guidelines and instructions.

No monetary effect of the reporting errors could be calculated as a result of the District's failure to prepare and retain detailed documentation. As a result, the auditor was unable to verify that the District received the correct pupil transportation reimbursements.

Daily miles with and without pupils, the greatest number of pupils transported, days of service, and the number of hazardous, nonreimbursable and nonpublic pupils are all integral parts of the transportation reimbursement formula, and must be accurately maintained in accordance with the State Board of Education's regulations and PDE's guidelines.

Additionally, misreporting of data, internal control weaknesses and lack of documentation supporting pupil transportation reimbursement were the subjects of a finding in our prior audit report.

Recommendations

The *Indiana Area School District* should:

1. Strengthen internal audit controls to ensure all vehicles are reported and that only actual and accurate pupil transportation data is submitted to PDE for reimbursement.
2. Prepare and retain supporting documentation (pupil rosters) for the greatest number of pupils assigned to each bus as reported to PDE.
3. Prepare and retain supporting documentation, including correspondence from the District's child accounting personnel, for all students that entered, withdrew, or relocated within the District, to support the District's average pupil count calculation in accordance with PDE's guidelines and instructions.
4. Prepare and retain mileage information identifying miles with and without pupils for all buses and pupil distances from home to school.
5. Retain annual odometer readings from the end of the prior reporting year and the end of the reporting year to support the total annual miles traveled for all purposes for each bus.

6. Ensure the amount paid to the contractors is accurately reported.
7. Report for reimbursement fuel costs for transportation to and from school only. Also, establish procedures to monitor the fuel usage to ensure all tax-exempt fuel purchased is used for school-related purposes only.
8. Prepare and retain on file at the District source documentation used to support the number of hazardous, nonreimbursable, and nonpublic pupils transported.
9. Review transportation reports submitted to PDE for subsequent years of audit and ensure the reported information is accurate, and that supporting documentation is on file to support all data reported to PDE; resubmit reports if necessary.
10. Allow the District's transportation director and the administrative support staff to attend conferences and training sessions relating to pupil transportation reporting and recordkeeping requirements.

The *Pennsylvania Department of Education* should:

11. Consider withholding future pupil transportation reimbursement payments until the District prepares and retains supporting documentation as required by Chapter 23 regulations, Section 518 of the Public School Code, and Instructions for completing the PDE's End-of Year Pupil Transportation Reports

Management Response

Management stated the following:

“These items were first reported on the audit for the years 2006-07 and 2007-08 and were corrected beginning 2010-11. The 2008-09 and 2009-10 years had already passed and some data could not be corrected.”

Status of Prior Audit Findings and Observations

Our prior audit of the Indiana Area School District (IASD) for the school years 2007-08 and 2006-07 resulted in one finding and one observation. The finding pertained to internal control weaknesses in pupil transportation, and the observation pertained to updating a Memorandum of Understanding (MOU) with the local law enforcement agency. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We analyzed the IASD Board's written response provided to the Pennsylvania Department of Education (PDE), performed audit procedures, and questioned District personnel regarding the prior findings. As shown below, we found that the IASD did not implement recommendations related to the transportation finding, but did implement recommendations related to the MOU observation.

School Years 2007-08 and 2006-07 Auditor General Performance Audit Report

Finding: **Misreporting of Data, Internal Control Weaknesses and Lack of Documentation Supporting Reimbursement for Pupil Transportation and Lack of Documentation Supporting Use of Tax Exempt Fuel.**

Finding Summary: Our prior audit of the District's pupil transportation records and reports submitted to PDE for the 2007-08 school year found that it had misreported its data, resulting in a transportation subsidy overpayment of \$89,546. In addition, we found internal control weaknesses and a lack of documentation supporting reimbursements of \$858,705, as well as a lack of documentation supporting the use of tax-exempt fuel.

Recommendations: Our prior audit finding recommended that the IASD:

1. Strengthen internal audit controls to ensure that only actual and accurate pupil transportation data is submitted to PDE for reimbursement.
2. Prepare and retain detailed bus route descriptions for each bus run.
3. Prepare and retain supporting documentation, including correspondence from the District's child accounting personnel, for all students that entered, withdrew, or relocated within the District, to support the District's average pupil count calculation in accordance with PDE's guidelines and instructions.
4. Prepare and retain mileage information identifying miles with and without pupils for all buses and pupil distances to school, recorded to the tenth of a mile.

5. Retain annual odometer readings from the end of the prior reporting year and the end of the reporting year to support the total annual miles traveled for all purposes for each bus.
6. Ensure the amount paid contractors submitted for reimbursement is for to-and-from school transportation only.
7. Report for reimbursement fuel costs for transportation to and from school only.
8. Prepare and retain on file at the District source documentation to support the number of hazardous, nonreimbursable, and nonpublic pupils transported.
9. Review transportation reports submitted to PDE for subsequent years of audit and ensure the reported information is accurate and supporting documentation is on file to support all data reported to PDE; resubmit reports if necessary.
10. Allow the District's transportation director and the administrative support staff to attend conference and training sessions relating to pupil transportation reporting and recordkeeping requirements.

We also recommended that PDE:

11. Adjust the District's future allocations to resolve the \$87,546 in overpayments to the District as a result of the improper reporting of the greatest number of pupils assigned.
12. Consider withholding future pupil transportation reimbursement payments until the District prepares and retains supporting documentation as required by Chapter 23 regulations, Section 518 of the Public School Code, and PDE instructions for completing the End-of-Year Pupil Transportation Reports.

Current Status:

During our current audit procedures, we found that the IASD did not implement all of our recommendations.

District personnel did review subsequent reports for the 2008-09 school years and resubmitted corrected pupil transportation reports to PDE on September 12, 2011. The 2009-10 school year reports were reviewed and corrections were made prior to final submission of the End-of-Year Transportation Reports.

However, continued internal control weaknesses in pupil transportation are the topic of Finding No. 2 of the current audit report.

The District's subsequent corrective actions will be reviewed during future audits beginning with the 2010-11 school year.

At the time of the current audit, PDE had not adjusted the District's allocations to correct the reimbursement overpayment of \$87,546.

Observation: **Memorandum of Understanding Not Updated Timely**

Observation

Summary:

Our prior audit of the District's records found that the current MOU between the District and one local law enforcement agency was signed in May 2007 and was not updated.

Recommendations:

Our prior audit observation recommended that the IASD:

1. In consultation with the solicitor, review, update, and re-execute the current MOU between the District and the local law enforcement agency.
2. Adopt a policy requiring the administration to review and re-execute the MOU every two years.

Current Status:

Our current audit found the District did implement the recommendations. The current MOU was approved on September 26, 2011. Additionally, effective September 2011, the District added to its procedures that the MOU will be reviewed each school year and updated accordingly.

Distribution List

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

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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, 231 Finance Building, Harrisburg, PA 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.

