

LEECHBURG AREA SCHOOL DISTRICT  
ARMSTRONG COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT

MARCH 2010



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

Ms. Terri Smith, Board President  
Leechburg Area School District  
210 Penn Avenue  
Leechburg, Pennsylvania 15656

Dear Governor Rendell and Ms. Smith:

We conducted a performance audit of the Leechburg Area School District (LASD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period January 4, 2008 through October 6, 2009, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2008 and June 30, 2007. 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 LASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in three 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 LASD's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve LASD's operations and facilitate compliance with legal and administrative requirements. We appreciate the LASD's cooperation during the conduct of the audit and their willingness to implement our recommendations.

Sincerely,

/s/

JACK WAGNER  
Auditor General

March 25, 2010

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

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## **Executive Summary**

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### **Audit Work**

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

Our audit scope covered the period January 4, 2008 through October 6, 2009, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidy and reimbursements was determined for school years 2007-08 and 2006-07.

### **District Background**

The LASD encompasses approximately 20 square miles. According to 2000 local census data, it serves a resident population of 6,000. According to District officials, in school year 2007-08 the LASD provided basic educational services to 883 pupils through the employment of 66 teachers, 40 full-time and part-time support personnel, and 8 administrators. Lastly, the LASD received more than \$5 million in state funding in school year 2007-08.

### **Audit Conclusion and Results**

Our audit found that the LASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures; however, as noted below, we identified three compliance-related matters reported as findings.

#### **Finding 1: Internal Control Weaknesses and Lack of Documentation Supporting Pupil Transportation Reimbursement.**

Our audit of the pupil transportation records and reports submitted to the Department of Education, for the 2007-08 and 2006-07 school years, found internal control weaknesses and a lack of supporting documentation for reimbursements of \$222,618 and \$248,911 (see page 6).

#### **Finding 2: Failure to Have All School Bus Drivers' Qualifications on File.**

Our audit of the LASD's school bus drivers' qualifications for the 2009-10 school year found that not all records were on file at the time of audit. (see page 9).

#### **Finding 3: Possible Certification Deficiencies.**

Our audit of the professional employees' certificates and assignments for the period July 1, 2007 through September 8, 2009, found that two individuals were assigned to positions without possessing current certifications in the 2008-09 year and one individual in the 2007-08 school year (see page 12).

**Status of Prior Audit Findings and Observations.** With regard to the status of our prior audit recommendations to the LASD from an audit we conducted of the 2005-06 and 2004-05 school years, we found the LASD had taken appropriate corrective action in implementing our recommendations pertaining to a board member failing to file their Statement of

Financial Interests form and in implementing our recommendations pertaining to the LASD's Memorandum of Understanding not updated timely (see page 15). We found the LASD had not taken appropriate corrective action in implementing our recommendations pertaining to the errors in reporting pupil transportation data (see page 14).



## Audit Scope, Objectives, and Methodology

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### 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 January 4, 2008 through October 6, 2009, except for the verification of professional employee certification which was performed for the period July 1, 2007 through September 8, 2009.

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

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

### Objectives

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

- ✓ 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?

*What is the difference between a finding and an observation?*

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

- ✓ 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?
- ✓ Did the District follow applicable laws and procedures in areas dealing with pupil membership and ensure that adequate provisions were taken to protect the data?
- ✓ Is the District's pupil transportation department, including any contracted vendors, in compliance with applicable state laws and procedures?
- ✓ Does the District ensure that Board members appropriately comply with the Public Official and Employee Ethics Act?
- ✓ Are there any declining fund balances which may impose risk to the fiscal viability of the District?
- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buy-out, reasons for the termination/settlement, and do the current employment contract(s) contain adequate termination provisions?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties which warrant further attention during our audit?
- ✓ Is the District taking appropriate steps to ensure school safety?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audits?

## **Methodology**

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

*What are internal controls?*

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

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

LASD management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with applicable laws, regulations, contracts, grant requirements, and administrative procedures. Within the context of our audit objectives, we obtained an understanding of internal controls and assessed whether those controls were properly designed and implemented.

Any significant deficiencies found during the audit are included in this report.

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

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on June 30, 2008, we reviewed the LASD's response to DE dated January 21, 2009. We then performed additional audit procedures targeting the previously reported matters.

## Findings and Observations

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### Finding No. 1

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### Internal Control Weaknesses and Lack of Documentation Supporting Pupil Transportation Reimbursement

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 required retention of these records for a period of not less than six years.

Instruction for completing DE'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 largest 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.

Our audit of the pupil transportation records and reports submitted to the Department of Education (DE), for the 2007-08 and 2006-07 school years, found internal control weaknesses and a lack of supporting documentation for reimbursements of \$222,618 and \$248,911, respectively.

#### Transportation Data Errors

Weaknesses noted in audit of pupil transportation data for the 2007-08 school year were, as follows:

- The District contractor prepared manual bus mileage computation reports only for the month of October, and these miles were reported by personnel to DE as the yearly average. However, District personnel failed to retain the backup documentation to support the route mileage changes necessary to calculate the weighted average miles with and without for each bus when bus routes were revised;
- District personnel failed to retain backup documentation to support the greatest number of pupil's assigned weighted average calculation for each bus. Only computer generated printout reports were available. No documentation was available to support students that entered, withdrew, or relocated during the school years. The only pupil roster available for review was the end of school year pupil listing for each bus;
- The contractor prepared bus mileage computation worksheets and the Board approved bus route rosters which failed to include the odometer readings between all bus stops and school as required by Chapter 23, State Board of Education Regulations;
- No documentation was available to verify the number of non-reimbursable students reported. Non-reimbursable pupils are elementary pupils residing less than one and one-half miles from the school they are assigned and secondary pupils residing less than two

miles from the school they are assigned, excluding special education, vocational-technical students and students determined to live on hazardous routes;

- No documentation was available to verify the number of hazardous route pupils reported. Hazardous route pupils are any pupil living in an area where the highway, road, or traffic conditions are such that walking constitutes a hazard to the safety of the child, so certified by Pennsylvania's Department of Transportation (PENNDOT). District did not have on file the routes PENNDOT approved as hazardous student walking routes;
- No documentation was available to support the reported number of nonpublic pupils transported;
- The amount paid to the contractor was incorrectly reported for the 2007-08 school year. District personnel reported the amount paid for transporting pupils for field trips, athletic events, and class trips as a cost of transporting pupils to and from school.

Our audit of the 2006-07 school year documentation found the District had retained computer printouts that did match the information submitted to DE except for one bus. However, no supporting bus route pupil or mileage rosters were retained to support the computer generated bus mileage and pupil counts reported. Additionally, no records were retained to support route mileage changes and pupil weighted averaging when students entered/withdrew/or relocated within the District.

The errors were the result of District personnel's failure to ensure the accuracy of data submitted and prepare/retain documentation necessary for the pupil transportation audit.

The failure to prepare and retain detailed pupil transportation mileages and pupil rosters resulted in the auditors not being able to verify that the District received the accurate pupil transportation reimbursement entitlement for the two school years under audit.

**Recommendations**

The *Leechburg Area School District* should:

1. Conduct an internal review to ensure the daily mileage, pupil count, the amount paid to contractor, non-reimbursable pupils, hazardous route pupils, and nonpublic pupils are accurately identified, recorded, and reported to DE.
2. Prepare and retain on file the source data used to support the reporting of pupil transportation data to DE.
3. Prepare and maintain records on file, of odometer readings between all bus stops and school, as required by Chapter 23 regulations.
4. Obtain and retain on file at the District, routes declared as having hazardous walking conditions by PENNDOT.
5. Perform review of subsequent years' data for accuracy and documentation and resubmit reports, if necessary.

**Management Response**

Management stated the following:

The problems originated when the district, through budgeting, eliminated the position that handled all the transportation for the district. The position is currently handled by our systems administrator. The following corrective steps will occur:

1. Extensive training provided by the PDE for the staff members now in charge of transportation;
2. Input/assistance provided by the intermediate unit (ARIN – IU 28);
3. Proper documentation and backup of information per the recommendation of the auditor; and
4. Increased oversight by the business manager.

**Finding No. 2**

**Failure to Have All School Bus Drivers' Qualifications on File**

*Criteria relevant to the finding:*

Pennsylvania Department of Transportation bus driver regulations require the possession of a valid driver's licenses and passing a physical examination.

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

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

Chapter 23 of the State Board of Education Regulations indicates the board of directors of a school district is responsible for the selection and approval of eligible operators who qualify under the law and regulations.

Our audit of the District's school bus drivers' qualifications for the 2009-10 school year found that not all records were on file at the time of audit. Additionally, the documentation was not provided to the District by the contractor as specified in the transportation contract.

Several different state statutes and regulations establish the minimum required qualifications for school bus drivers. The purpose of these requirements is to ensure the safety and welfare of the students transported in school buses.

We reviewed the personnel records of all 11 bus drivers currently employed by the Leechburg Area School District's pupil transportation contractor. Our review found that the District did not have on file, at the time of the audit, current valid driver's licenses and/or valid 'S' endorsement cards for nine drivers, current physical examination forms for six drivers and clearances for four drivers.

The audit also found the board of directors failed to approve all the 2009-10 school year bus drivers utilized by the contractor as required by State Board of Education Regulations. The board approves the bus routes which includes the identification of the bus route driver.

Additionally, at the time of the audit, District personnel did not have on file a detailed list of all bus/van drivers including the substitute drivers the contractor employed for the 2009-10 school year, and the contractor failed to provide the District with copies of all the driver's licenses and clearances prior to the commencement of the school year as required by the pupil transportation contract.

By not having required bus drivers' qualification documents on file at the District, the District was not able to review the documents to determine whether all drivers were qualified to transport students. If unqualified drivers transport students, there is an increased risk to the safety and welfare of students.

Additionally,  
Section 111 provides in  
Section 7(b) in part: . . .

Administrations shall maintain a copy of the required information and shall require each applicant to produce the original document prior to employment. Administrators shall require contractors to produce the original document for each prospective employee of such contractor prior to employment.

The failure to have the records on file at the District was result of the District's system administrator's failure to ensure the transportation contractor complied with provisions of the contract and certain provisions of the Public School Code.

Although all necessary bus driver qualification documents were not on file at the District, the District's transportation contractor provided them prior to the completion of the audit, except for one van driver's child abuse clearance.

## Recommendations

The *Leechburg Area School District* should:

1. Ensure that the District's system administrator reviews each driver's current qualifications prior to that person transporting students.
2. Maintain files, at the district, separate from the transportation contractor, for all District drivers and work with the contractor to ensure that the District's files are up-to-date and complete.
3. Require the transportation contractor to adhere to provisions of the pupil transportation contract and provide the District the documents identified in the contract prior to the commencement of the school year and prior to the drivers having any contact with District students.
4. Ensure board approval of the bus drivers utilized by the contractors prior to the start of each school year and any changes throughout the school year.
5. Consider removing the van driver from driving until such time or a proper Act 151 child abuse clearance is received by the District.

## Management Response

Management stated the following:

The problem originated when the district, through budgeting, eliminated the position that handled all the transportation for the district. Additionally, a new business manager was hired by the district in February, 2008. This



is mentioned because the business office handles the majority of the contracts for the district. The following corrective action steps will occur:

1. Yearly review of transportation contract to insure adherence;
2. Yearly meeting with bus contractor and business manager or his designee to review contract; and
3. Increased oversight to insure proper documentation is current and on file at the district's office.

**Finding No. 3** →

*Criteria relevant to the finding:*

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

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

Section 2518 of the Public School Code mandates any school district that:

has in its employ any person in a position that is subject to the certification requirements of the Department of Education but who has not been certificated for his position by the Department of Education . . . shall forfeit an amount equal to six thousand dollars (\$6,000) less the product of six thousand dollars (\$6,000) and the district's market value/income aid ratio. . . .

**Certification Deficiencies**

Our audit of the professional employee's certificates and assignments for the period July 1, 2007 through September 8, 2009 found that two individuals were assigned to positions without possessing current certification in the 2008-09 year and one individual in the 2007-08 school year.

Certification deficiencies cannot always be determined from records retained in the District's administrative offices. Information pertaining to the assignments in question was submitted to the Bureau of School Leadership and Teacher Quality (BSLTQ), DE for its review. On October 29, 2009, BSLTQ made their final audit review upholding the citations therefore the District is subject to subsidy forfeitures of \$3,172 for the 2008-09 school year and \$1,192 for the 2007-08 school year.

The deficiencies resulted from the District administrative personnel's failure to ensure professional employees held current certificates for the assigned positions, in accordance with DE certification and staffing policies and guidelines.

**Recommendations**

The *Leechburg Area School District* should:

1. Require District administrative personnel to put procedures in place to ensure professional employees are properly certified for the positions assigned and the certificates have not lapsed.
2. Require the individual to obtain current proper certification as required for the position or reassign the individuals to areas for which proper certification is held.

The *Department of Education* should:

3. Adjust the District's allocations to recover the subsidy forfeitures accordingly.

**Management Response**

Management stated the following:

The problem occurred because up to four teachers did not apply for their Level II certificates within the six year time period. Upon learning this, the district superintendent expedited the process with PDE and to date, two of the teachers have now received their Level II certificates. The following corrective action steps will occur:

1. Creation and maintenance of a dedicated binder for teacher certificates;
2. The teaching staff will be reminded periodically to maintain the proper certificate as a condition of employment; and
3. Insure that current certificates – as they may change within staff through degree programs/Praxis exams – have updated copies on file.

## Status of Prior Audit Findings and Observations

Our prior audit of the Leechburg Area School District (LASD) for the school years 2005-06 and 2004-05, resulted in two reported findings and an observation. The first finding pertained to errors in reporting pupil transportation data, the second finding pertained to a board member failing to file a Statement of Financial Interests form, and the observation pertained to a Memorandum of Understanding not being updated timely. 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 LASD Board’s written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings. As shown below, we found that the LASD did implement recommendations related to the finding pertaining to the board member failing to file a Statement of Financial Interests form and the observation pertaining to a memorandum of understanding not being updated timely. However, the District did not implement recommendations related to the finding pertaining to reporting pupil transportation data.

| <i>School Years 2005-06 and 2004-05 Auditor General Performance Audit Report</i>  |  |  |
|---|--|--|
| <i>Prior Recommendations</i>  | <i>Implementation Status</i>   |  |
| <p><u><i>I. Finding 1: Errors in Reporting Pupil Transportation Data Resulted in a Net Overpayment of \$1,249</i></u></p> <p>1. The board should require District personnel responsible for compiling pupil transportation data to strengthen their system of internal review to ensure accuracy of transportation data reported to DE.</p> | <p><b>Background:</b></p> <p>Our prior audit found that data submitted to DE for the 2005-06 and 2004-05 school years resulted in reporting errors. The errors resulted in an overpayment of \$6,988 in the 2005-06 school year and an underpayment \$5,739 for the 2004-05 school year.</p> | <p><b>Current Status:</b></p> <p>Our current audit of the 2007-08 and 2006-07 school years found continued problems in reporting pupil transportation data. (see Finding No. 1) Based on our current audit we concluded the District <u>did not</u> take appropriate corrective action. DE personnel stated at the time of the audit the net overpayment was pending resolution.</p> |

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| <p><u>II. Finding 2: Ex-Board Member Failed to File Statement of Financial Interest in Violation of the Ethics Act</u></p> <ol style="list-style-type: none"> <li>1. The board should seek the advice of its solicitor in regard to the board's responsibility when an elected board member fails to file a Statement of Financial Interests.</li> <li>2. Develop procedures that ensure all individuals required to file Statements of Financial Interests do is in compliance with the Ethics Act.</li> </ol> | <p><b>Background:</b></p> <p>Our prior audit of District records found one ex-board member failed to file a Statement of Financial Interests for the year ended December 31, 2006.</p> | <p><b>Current Status:</b></p> <p>Our current audit of the years ended December 31, 2008 and 2007, found the District had on file a Statement of Financial Interests for all the board members. Based on our current review we concluded the District <u>did</u> take appropriate corrective action.</p> |
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|---|---|---|
| <p><u>III. Observation: Memorandum of Understanding Not Updated Timely</u></p> <ol style="list-style-type: none"> <li>1. The District administration, in consultation with the solicitor, should continue to review, update, and re-execute the current Memorandum of Understanding (MOU) between the District and the three local law enforcement agencies.</li> </ol> | <p><b>Background:</b></p> <p>Our prior audit of the District's records found that the MOU between the District and three local law enforcement agencies, Leechburg Borough, Gilpin Township and the West Leechburg Borough police departments was signed March 14, 2005 and has not been updated.</p> | <p><b>Current Status:</b></p> <p>Our current audit of the MOU found that the District updated their MOUs on July 27, 2009. Based on our current review we concluded the District <u>did</u> take appropriate corrective action.</p> |
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## **Distribution List**

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

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Harrisburg, PA 17120

The Honorable Gerald Zahorchak, D.Ed.  
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The Honorable Robert M. McCord  
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This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, 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](http://www.auditorgen.state.pa.us).

