



**PROPEL CHARTER SCHOOL-HOMESTEAD
ALLEGHENY 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. Patrick Kenny, Board President
Propel Charter School-Homestead
3447 East Carson Street, Suite 200
Pittsburgh, Pennsylvania 15203

Dear Governor Corbett and Mr. Kenny:

We conducted a performance audit of the Propel Charter School-Homestead (Charter School) to determine its compliance with applicable state laws, contracts, grant requirements, and administrative procedures. Our audit covered the period July 1, 2006, through December 23, 2010, 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, 2009, 2008, and 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 Charter School complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except as detailed in the finding noted in this report. In addition, we identified one matter unrelated to compliance that is reported as an observation. A summary of these results is presented in the Executive Summary section of the audit report.

Our audit finding, observation, and recommendations have been discussed with the Charter School's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve the Charter School's operations and facilitate compliance with legal and administrative requirements. We appreciate the Charter School's cooperation during the conduct of the audit and its willingness to implement our recommendations.

Sincerely,

/s/

EUGENE A. DEPASQUALE
Auditor General

April 3, 2013

cc: **PROPEL CHARTER SCHOOL-HOMESTEAD** Board of Trustees



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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Propel Charter School-Homestead (Charter School). Our audit sought to answer certain questions regarding the Charter School's compliance with applicable state laws, contracts, grant requirements, and administrative procedures.

Our audit scope covered the period July 1, 2006, through December 23, 2010, 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 the 2009-10, 2008-09, 2007-08, and 2006-07 school years.

Charter School School Background

The Charter School, located in Allegheny County, Pennsylvania, opened in August 2005. It was originally chartered on August 2, 2005, for a period of five years by the Steel Valley School District. The Charter School's mission states: "[The Charter School seeks] to develop academically young men and women who are poised, curious and disciplined; upstanding individuals who will be effective members of a community. Propel graduates will be great readers, writers and problem solvers, knowledgeable, confident in themselves, ready and eager to impact their communities; benefitting themselves, their neighborhoods, and our region." During the 2009-10 school year, the Charter School provided educational services to 326 pupils

from 13 sending school districts through the employment of 29 teachers, 16 full-time and part-time support personnel, and 2 administrators. The Charter School received approximately \$381,000 in tuition payments from school districts required to pay for their students attending the Charter School in the 2009-10 school year.

Adequate Yearly Progress

The Charter School made Adequate Yearly Progress (AYP) for the 2009-10 school year by meeting all AYP measures.

AYP is a key measure of school performance established by the federal No Child Left Behind Act of 2001 requiring that all students reach proficiency in Reading and Math by 2014. For a school to meet AYP measures, students in the school must meet goals or targets in three areas: **(1)** Attendance (for schools that do not have a graduating class) or Graduation (for schools that have a high school graduating class), **(2)** Academic Performance, which is based on tested students' performance on the Pennsylvania System of School Assessment (PSSA), and **(3)** Test Participation, which is based on the number of students that participate in the PSSA. Schools are evaluated for test performance and test participation for all students in the tested grades (3-8 and 11) in the school. AYP measures determine whether a school is making sufficient annual progress towards the goal of 100 percent proficiency by 2014.

Audit Conclusion and Results

Our audit found that the Charter School complied, in all significant respects, with applicable state laws, contracts, grant requirements, and administrative procedures, except for one compliance-related matter reported as a finding. In addition, one matter unrelated to compliance is reported as an observation.

Finding: Annual Report Contained Inaccurate Information for Certified Staff. Annual reports are intended to provide data-driven analysis of a charter school's educational and fiscal operations. The Charter School reported that all staff were 100 percent certified, but we identified different professional staff at the Charter School that should not have been counted toward the 100 percent figure (see page 10).

Observation: Police Departments of Two Municipalities Failed to Sign an Updated Memorandum of Understanding. Our audit of the Charter School's records found the Memorandum of Understanding (MOU) between the Charter School and two police departments with jurisdiction over school property have not been recently signed and dated, because the two police departments have refused to sign their respective MOUs (see page 13).

Status of Prior Audit Findings and Observations. There was no prior audit report for this audit. Therefore, there are no prior audit findings or observations.

Background Information on Pennsylvania Charter Schools

Description of Pennsylvania Charter Schools:

Charter and cyber charter schools are taxpayer-funded public schools, just like traditional public schools. There is no additional cost to the student associated with attending a charter or cyber charter school. Charter and cyber charter schools operate free from many educational mandates, except for those concerning nondiscrimination, health and safety, and accountability.

Pennsylvania ranks high compared to other states in the number of charter schools:

According to the Center for Education Reform, Pennsylvania has the 7th highest charter school student enrollment, and the 10th largest number of operating charter schools, in the United States.

Source: "National Charter School and Enrollment Statistics 2010." October, 2010.

Pennsylvania Charter School Law

Pennsylvania's charter schools were established by the Charter School Law (Law), enacted through Act 22 of 1997, as amended. In the preamble of the Law, the General Assembly stated its intent to provide teachers, parents, students, and community members with the opportunity to establish schools that were independent of the existing school district structure.¹ In addition, the preamble provides that charter schools are intended to, among other things, improve student learning, encourage the use of different and innovative teaching methods, and offer parents and students expanded educational choices.²

The Law permits the establishment of charter schools by a variety of persons and entities, including, among others, an individual; a parent or guardian of a student who will attend the school; any nonsectarian corporation not-for-profit; and any nonsectarian college, university or museum.³ Applications must be submitted to the local school board where the charter school will be located by November 15 of the school year preceding the school year in which the school will be established,⁴ and that board must hold at least one public hearing before approving or rejecting the application.⁵ If the local school board denies the application, the applicant can appeal the decision to the State Charter School Appeal Board,⁶ which comprises the Secretary of Education and six members appointed by the Governor with the consent of a majority of all of the members of the Senate.⁷

¹ 24 P.S. § 17-1702-A.

² *Id.*

³ 24 P.S. § 17-1717-A (a).

⁴ *Id.* § 17-1717-A (c).

⁵ *Id.* § 17-1717-A (d).

⁶ *Id.* § 17-1717-A (f).

⁷ 24 P.S. § 17-1721-A (a).

With certain exceptions for charter schools within the School District of Philadelphia, initial charters are valid for a period of no less than three years and no more than five years.⁸ After that, the local school board can choose to renew a school's charter every five years, based on a variety of information, such as the charter school's most recent annual report, financial audits and standardized test scores. The board can immediately revoke a charter if the school has endangered the health and welfare of its students and/or faculty. However, under those circumstances, the board must hold a public hearing on the issue before it makes its final decision.⁹

Act 88 of 2002 amended the Law to distinguish cyber charter schools, which conduct a significant portion of their curriculum and instruction through the Internet or other electronic means, from brick-and-mortar charter schools that operate in buildings similar to school districts.¹⁰ Unlike brick-and-mortar charter schools, cyber charter schools must submit their application to the Pennsylvania Department of Education (PDE), which determines whether the application for a charter should be granted or denied.¹¹ However, if PDE denies the application, the applicant can still appeal the decision to the State Charter School Appeal Board.¹² In addition, PDE is responsible for renewing and revoking the charters of cyber charter schools.¹³ Cyber charter schools that had their charter initially approved by a local school district prior to August 15, 2002, must seek renewal of their charter from PDE.¹⁴

Funding of Pennsylvania Charter Schools:

Brick-and mortar charter schools and cyber charter schools are funded in the same manner, which is primarily through tuition payments made by school districts for students who have transferred to a charter or cyber charter school.

The Charter School Law requires a school district to pay a per-pupil tuition rate for its students attending a charter or cyber charter school.

Pennsylvania Charter School Funding

The Commonwealth bases the funding for charter schools on the principle that the state's subsidies should follow the students, regardless of whether they choose to attend traditional public schools or charter schools. According to the Charter School Law, the sending school district must pay the charter/cyber charter school a per-pupil tuition rate based on its own budgeted costs, minus specified

⁸ 24 P.S. § 17-1720-A.

⁹ Pennsylvania Department of Education, Basic Education Circular, "Charter Schools," Issued 10/1/2004.

¹⁰ 24 P.S. §§ 17-1703-A, 17-1741-A *et seq.*

¹¹ 24 P.S. § 17-1745-A(d).

¹² *Id.* § 17-1745-A(f)(4).

¹³ 24 P.S. § 17-1741-A(a)(3).

¹⁴ 24 P.S. § 17-1750-A(e).

expenditures, for the prior school year.¹⁵ For special education students, the same funding formula applies, plus an additional per-pupil amount based upon the sending district's special education expenditures divided by a state-determined percentage specific to the 1996-97 school year.¹⁶ The Charter School Law also requires that charter schools bill each sending school district on a monthly basis for students attending the charter school.¹⁷

Typically, charter schools provide educational services to students from multiple school districts throughout the Commonwealth. For example, a charter school may receive students from ten neighboring, but different, sending school districts. Moreover, students from numerous districts across Pennsylvania attend cyber charter schools.

Under the Public School Code of 1949, as amended, the Commonwealth also pays a reimbursement to each sending school district with students attending a charter school that amounts to a mandatory percentage rate of total charter school costs.¹⁸ Commonwealth reimbursements for charter school costs are funded through an education appropriation in the state's annual budget. However, the enacted state budget for the 2011-12 fiscal year eliminated funding of the charter school reimbursement previously paid to sending school districts.¹⁹

¹⁵ See 24 P.S. § 17-1725-A(a)(2).

¹⁶ See *Id.* §§ 17-1725-A(a)(3), 25-2509.5(k).

¹⁷ See 24 P.S. § 17-1725-A(a)(5).

¹⁸ See 24 P.S. § 25-2591.1. Please note that this provision is contained in the general funding provisions of the Public School Code and not in the Charter School Law.

¹⁹ Please note that the general funding provision referenced above (24 P.S. § 25-2591.1) has not been repealed from the Public School Code and states the following: "For the fiscal year 2003-2004 and each fiscal year thereafter, if insufficient funds are appropriated to make Commonwealth payments pursuant to this section, such payments shall be made on a pro rata basis." Therefore, it appears that state funding could be restored in future years.

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 Pennsylvania Department of Education, and other concerned entities.

Our audit, conducted under the 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 July 1, 2006, through December 23, 2010, except for the verification of professional employee certification which was performed for the period July 1, 2006, through June 30, 2010.

Regarding state subsidy and reimbursements, our audit covered school years 2009-10, 2008-09, 2007-08, and 2006-07.

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 Charter School'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:

- ✓ Was the Charter School in overall compliance with the Public School Code of 1949²⁰ (PSC) and the Charter School Law²¹ (Law)?
- ✓ Did the Charter School have policies and procedures regarding the requirements to maintain student health records and perform required health services, and keep accurate documentation supporting its annual health

²⁰ 24 P.S. § 1-101 *et seq.*

²¹ 24 P.S. § 17-1701-A *et seq.*

services report filed with the Department of Health to receive state reimbursement?

- ✓ Did the Charter School receive state reimbursement for its building lease under the Charter School Lease Reimbursement Program, was its lease agreement approved by its board of trustees, and did its lease process comply with the provisions of the Public Official and Employee Ethics Act?²²
- ✓ Did the Charter School comply with the open enrollment and lottery provisions of the Law?
- ✓ Does the Charter School provide the services required for its special education students through outside agencies and/or through properly certified professional staff with the required instructional hours and/or training?
- ✓ Did the Charter School board of trustees and administrators, and the chartering school board members comply with the PSC, the Public Official and Employee Ethics Act, and the Sunshine Act?
- ✓ Were at least 75 percent of the Charter School's teachers properly certified and did all of its noncertified teachers meet the "highly qualified teacher" requirements?
- ✓ Did the Charter School require its noncertified professional employees to provide evidence that they are at least 18 years of age, a U.S. citizen, and certified by a licensed Pennsylvania physician to be neither mentally nor physically disqualified from successful performance of the duties of a professional employee of the Charter School?
- ✓ Did the Charter School accurately report its membership numbers to PDE and were its average daily membership and tuition billings accurate?
- ✓ Did the Charter School comply with the Law's compulsory attendance provisions and, if not, did the Charter School remove days in excess of ten

²² 65 Pa.C.S. § 1101 *et seq.*

consecutive unexcused absences from the Charter School's reported membership totals pursuant to the regulations?²³

- ✓ Did the Charter School take appropriate steps to ensure school safety?
- ✓ Did the Charter School require that all of its employees enroll in the Public School Employees' Retirement System at the time of filing its Charter School application as required by the Law, unless the board of trustees had a retirement plan that covered the employees or the employees were already enrolled in another retirement program?
- ✓ Did the Charter School use an outside vendor to maintain its membership data and, if so, are internal controls in place related to vendor access?
- ✓ Were there any other areas of concern reported by local auditors, citizens, or other interested parties?

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.

The Charter School's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Charter School is in compliance with applicable laws, contracts, grant requirements, and administrative procedures. In conducting our audit, we obtained an understanding of the Charter School's internal controls, including any IT controls, as they relate to the Charter School'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

²³ 22 Pa. Code § 11.24.

determined to be significant within the context of our audit objectives are included in this report.

Our audit examined the following:

- Records pertaining to professional employee certification, state ethics compliance, student health services, special education, lease agreements, open enrollment, vendor contracts, and student enrollment.
- Items such as board of trustees' meeting minutes, pupil membership records, IRS 990 forms, and reimbursement applications.
- Tuition receipts and deposited state funds.

Additionally, we interviewed selected administrators and support personnel associated with the Charter School's operations.

Findings and Observations

Finding

Annual Report Contained Inaccurate Information for Certified Staff

Criteria relevant to the finding:

The Public School Code, 24 P.S. § 17-1724-A(a), provides, in part, that “[a]t least seventy-five per centum of the professional staff members of a charter school shall hold appropriate State certification.”

PDE’s Basic Education Circular 24 P.S. § 17-1701-A, pertaining to charter schools, states:

“The determination of whether a charter school has met certification requirements will be based upon the charter school’s submission of the Elementary and Secondary Professional Personnel report to the chartering school district and the Department and per the Auditor General’s School Audit reports.”

Our audit of the Propel Charter School-Homestead’s (Charter School) professional employees found that not all professional employees were properly certified in the areas they were assigned to teach.

All charter schools in the Commonwealth must submit a Charter School Annual Report (Annual Report) to the chartering school and to the Pennsylvania Department of Education (PDE). Annual Reports are intended to provide data-driven analysis of a charter school’s educational and fiscal operations. The Charter School reported that all staff we’re 100 percent certified, but we identified different professional staff at the Charter School that should not have been counted toward the 100 percent figure.

The Charter School Law requires that at least 75 percent of a charter school’s professional staff hold appropriate state certification. However, the federal No Child Left Behind Act now requires that charter school teachers must hold at least a bachelor’s degree and must demonstrate competency in the core academic areas in which they teach. In Pennsylvania, this means that teachers must hold appropriate certification.

Appropriate certification is required of the 75 percent of the charter school professional staff who are assigned to instructional or administrative functions during the school day.

We identified professional staff who did not meet the criteria for being counted toward the 100 percent certified as reported in the Annual Report. PDE’s Bureau of School Leadership and Teacher Quality confirmed that the employees we cited were not properly certified:

<u>School Year</u>	<u>Professional Employees Cited</u>
2009-10	6
2008-09	4
2007-08	2

The Charter School did meet the 75 percent criteria as required by the Charter School Law. Nevertheless, the Charter School should not have counted the teachers noted above for the 100 percent certified reported in the Annual Report. Only teachers teaching courses for which they are appropriately certified and assigned should be included in that calculation.

Recommendations

The *Propel Charter School-Homestead* should:

1. Implement a system of review of certification data before the Annual Report is submitted to PDE.
2. Report in the certified instructor percentage in the Annual Report only those teachers holding certification for the areas to which they are assigned.

Management Response

Management stated the following:

“Propel Charter School Homestead acknowledges the errors in teacher certification submissions in the PIMS [Pennsylvania Information Management System] systems and the inaccurate reporting of 100% Highly Qualified Teachers in the Charter Annual Report. The specific circumstances outlined in the finding have all been addressed in one of four ways.

1. Some of the teachers listed as not possessing the correct certification for Highly Qualified Status no longer work for Propel Schools.
2. Some of the teachers listed as not possessing the correct certification for Highly Qualified Status have completed the requirements for appropriate certification for the courses in question.
3. The courses incorrectly aligned in the Pennsylvania Information Management System (PIMS), such as Creative Arts, have been correctly attributed. The course association of multiple teachers to the Creative Arts classes was established to enable homeroom teachers to view the grades of their students in the classes. This resulted in an incorrect attribution of those teachers. Since that occurrence Propel Schools has refined their Student Information System . . . and acquired a data management system . . . that enable teachers’ access to those grades eliminating the course

attribution concern that was noted in the finding of the audit.

4. The Charter Annual Report will be rewritten, as it is every year, to accurately reflect the Highly Qualified Certification status of the teachers in the school.

In order to ensure that no further issues arise the following steps will be taken:

1. The district Data Coordinator will upload the Staff/Course/HQT date in PIMS. The Director of Curriculum, Instruction, Assessment and Data, The Chief Academic Officer, the Assistant Chief Academic Officer and the school Principal will review the reports in PIMS prior to the final submission of the files and the Accuracy Certification Statement (ACS). These multiple checks will ensure that the data is correct and represents accurately the Propel Charter School Homestead teaching staff's Highly Qualified status.
2. The Charter Annual Report is rewritten each school year. In its rewriting it will accurately reflect the Highly Qualified Status of the teachers at Propel Charter School Homestead. The 2012-1013 school year has been designated as the first year that Charter Annual Report will be subsumed in the Comprehensive Planning Tool. As with the PIMS reports and the PIMS ACS the Charter Annual Report will be reviewed by The Director of Curriculum, Instruction, Assessment and Data, The Chief Academic Officer, the Assistant Chief Academic Officer and the school Principal.

Propel Schools has put a series of checks and balances in place with multiple individuals evaluating the material prior to submission. Propel is confident that the issues raised concerning teacher's Highly Qualified Status in past years has been addressed both in terms of the specific certification concerns and the monitoring system in place to ensure that all data is accurately reported.”

Observation

Police Departments of Two Municipalities Failed to Sign an Updated Memorandum of Understanding

Criteria relevant to the observation:

The Public School Code, 24 P.S. § 13-1303-A(c), provides, in part:

“[E]ach chief school administrator shall enter into a memorandum of understanding with police departments having jurisdiction over school property of the school entity. Each chief school administrator shall submit a copy of the memorandum of understanding to the office by June 30, 2011, and biennially update and re-execute a memorandum of understanding with local law enforcement and file such memorandum with the office on a biennial basis.”

The “office” refers to the Office for Safe Schools within the Department of Education. The term “biennially” means “an event that occurs every two years.”

Prior to enactment of the above statutory requirement on November 17, 2010, a Pennsylvania Department of Education Basic Education Circular on Safe Schools and Possession of Weapons and the Pennsylvania “All-Hazards” School Safety Planning Toolkit created by the Pennsylvania Safe Schools Advisory Committee contained a sample MOU for school entities indicating that the MOU should be re-executed every two years thereafter.

Our audit of the Propel Charter School-Homestead’s (Charter School) records found the Memorandum of Understanding (MOU) between the Charter School and two police departments with jurisdiction over school property has not been recently signed and dated, because the two police departments have refused to sign their respective MOUs.

The failure to update MOUs with all pertinent police departments could result in a lack of cooperation, direction, and guidance between the Charter School’s employees and the police departments if an incident occurs on school property, at any school-sponsored activity, or on any public conveyance providing transportation to or from a school or school-sponsored activity. This internal control weakness could have an impact in police department notification and response, and ultimately the resolution of a problem situation.

Moreover, recently enacted amendments to the safe schools provisions of the Public School Code require public schools to biennially update and re-execute the MOU and file it with the Pennsylvania Department of Education’s Office of Safe Schools on a biennial basis. Consequently, future failure to update and re-execute the MOU on a **biennial basis** will result in non-compliance with safe schools requirements of the Public School Code.

Recommendations

The *Propel Charter School-Homestead* should:

1. In consultation with its solicitor, attempt again to work with the solicitors of the municipalities to update the MOUs.

2. In consultation with the Charter School’s solicitor, review new requirements for MOUs and other school safety areas under the Public School Code to ensure compliance with amended Safe Schools provisions enacted November 17, 2010.

Management Response

Management stated the following:

“The [two police departments with jurisdiction] have refused to sign Memorandums of Understanding for Propel Homestead and Andrew Street High School. We have contacted the Solicitor, to discuss the MOU. They have not responded to our requests to discuss any changes that could be made.”

Status of Prior Audit Findings and Observation

This is our first audit of the Propel Charter School-Homestead. Therefore, there are no prior findings or observations.



Distribution List

This report was initially distributed to the chief executive officer of the Charter School, the board of trustees, our website address at www.auditorgen.state.pa.us, and the following:

The Honorable Tom Corbett
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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.

