

March 24, 2022

The Honorable Timothy L. DeFoor  
Auditor General  
Commonwealth of Pennsylvania  
229 Finance Building  
Harrisburg, PA 17120

Dear Auditor General DeFoor:

On behalf of PSEA's 178,000 members, I write to strongly encourage you to reconsider your decision to unilaterally end your department's role auditing the expenditure of state funds and other activities of Pennsylvania's public school entities, including school districts, intermediate units, charter and cyber charter schools, and career and technical schools. This irresponsible action will effectively end any organized, state-level audits of the commonwealth's public schools on April 22, with no plan for any other state government department or agency to assume this critical function.

We appreciate that the Auditor General's office has sustained some state budget cuts over the years and that COVID-19 complicated an already challenging situation. However, in the enacted FY 2021-22 state budget and the proposed FY 2022-23 state budget, policymakers have sought to restore funding so your office can continue to carry out its responsibilities. Furthermore, if appropriate state funding were truly the key issue, you could have mentioned this during the recent budget hearings before the Senate and House Appropriations Committees. In your comments before the Senate Appropriations Committee, you referenced an internal "transformation process" when asked about charter school audits but gave no indication that you were considering eliminating your school audit function.

If budget cuts and staffing challenges drove your decision to end these audits, the appropriations committee hearings would have been the appropriate place to notify lawmakers and stakeholders, so this could be addressed as part of the state budget process.

Just as important, the idea that you can simply "transfer" these audit responsibilities to the Department of Education, without a thoughtful, jointly developed plan or strategy, is puzzling. As I am sure you know, the Department of Education lacks the staffing capacity to take on this long-term, large-scale project. It has no capacity or budget to absorb responsibility for the school audits that you are now refusing to perform.

Finally, it is essential to consider that the commonwealth appropriates billions of dollars every year to public school entities and that public schools are now receiving several billion additional dollars in federal emergency COVID-19 assistance. Even though the professionals who manage the financial resources of Pennsylvania's public schools are qualified and responsible stewards of this funding, the need to review the use of the taxpayer dollars their schools receive is fundamental to ensuring that the public has confidence in them and the decisions they make about how to spend public funds.

Audits are an important part of this process. Unfortunately, you have decided to stop performing them. Unless you reverse your decision, it is unclear who will perform them, how they will be performed, or when, if ever, they will be done.

Responsible governing requires forethought and planning. Your decision to end audits of public school entities shows evidence of neither.

I encourage you to reconsider this decision as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Rich Askey". The signature is fluid and cursive, with a large initial "R" and "A".

Rich Askey

cc: The Honorable Patrick Browne, Chair, Senate Appropriations Committee  
The Honorable Vincent Hughes, Democratic Chair, Senate Appropriations Committee  
The Honorable Stan Saylor, Chair, House Appropriations Committee  
The Honorable Matthew Bradford, Democratic Chair, House Appropriations Committee