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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE RESOLUTION

No. 681 Session of  
2015

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INTRODUCED BY CRUZ, YOUNGBLOOD, THOMAS, J. HARRIS, V. BROWN,  
BAKER, KLUNK, PHILLIPS-HILL, TOEPEL, MILLARD, SAYLOR,  
O'BRIEN, SONNEY, D. COSTA, NEILSON, GABLER, GILLEN AND COHEN,  
FEBRUARY 9, 2016

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REFERRED TO COMMITTEE ON EDUCATION, FEBRUARY 9, 2016

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A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to  
2 conduct a study and issue a report on the Federal, State and  
3 city funds allocated to the School District of Philadelphia  
4 and urging the Auditor General to conduct a forensic audit of  
5 the expenditures of the School District of Philadelphia and  
6 issue a report.

7 WHEREAS, The School District of Philadelphia's finances  
8 appear to reflect a gap between revenues and expenses that will  
9 continue to grow if left uncorrected; and

10 WHEREAS, The school district's expenditures have outpaced  
11 revenues, requiring significant reductions in services to  
12 students; and

13 WHEREAS, In addition to the operating budget, the district  
14 will receive Federal, State and city funds for fiscal year 2016-  
15 2017; and

16 WHEREAS, The General Assembly cannot, in good conscience,  
17 continue to spend increasing amounts of taxpayer money on the  
18 School District of Philadelphia without a greater level of  
19 accountability regarding how the district and the School Reform

1 Commission spend the funding they receive; and

2 WHEREAS, The General Assembly must receive more detailed  
3 information regarding the school district's finances, including,  
4 but not limited to, its expenditure of Federal, State and city  
5 funds; therefore be it

6 RESOLVED, That the Legislative Budget and Finance Committee  
7 undertake a comprehensive study of the Federal, State and city  
8 funds allocated to the School District of Philadelphia and how  
9 these funds have been spent and prepare a report of its  
10 findings; and be it further

11 RESOLVED, That the committee submit a report of its findings  
12 to the House of Representatives and the Auditor General within  
13 one year of the adoption of this resolution; and be it further

14 RESOLVED, That the House of Representatives urge the Auditor  
15 General to conduct a forensic audit of the School District of  
16 Philadelphia based on the committee report to provide a complete  
17 picture of the district's finances, expenditures and use of  
18 funds and grants since 2008 and create and submit a report to  
19 the General Assembly with findings and recommendations to aid in  
20 fixing the school district's current fiscal crisis within six  
21 months of the committee report; and be it further

22 RESOLVED, That the forensic audit address any improprieties,  
23 negligence or misuse of funds.