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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE RESOLUTION

No. 935 Session of  
2014

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INTRODUCED BY CRUZ, V. BROWN, YOUNGBLOOD, MCGEEHAN, THOMAS,  
ENGLISH, BROWNLEE, MILLARD, PAINTER, KORTZ, HANNA, STURLA,  
DONATUCCI, COHEN, PASHINSKI, SWANGER, KINSEY, J. HARRIS,  
CLAY, PARKER, NEILSON, BISHOP, MIRABITO, CARROLL, K. BOYLE,  
SABATINA, O'BRIEN, BARRAR, CALTAGIRONE, CLYMER, B. BOYLE AND  
WATERS, JULY 1, 2014

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REFERRED TO COMMITTEE ON EDUCATION, JULY 1, 2014

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A RESOLUTION

1 Urging the Auditor General, with the assistance of the City  
2 Controller of Philadelphia, to conduct a forensic audit of  
3 the School District of Philadelphia to provide a greater  
4 degree of transparency into the district's finances,  
5 particularly the expenditure of Federal, State and city  
6 funding and to require a report disseminating the findings of  
7 the audit.

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

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

14 WHEREAS, In addition to \$120 million from the enactment of  
15 the City of Philadelphia's sales tax, the district has requested  
16 \$320 million from the State, the city and labor partners to  
17 enable the transformation of Philadelphia schools; and

18 WHEREAS, The school district reports that without \$96 million

1 in new funding, it will be forced to make \$148 million in  
2 expenditure reductions, including class sizes, school police,  
3 transportation services, special education, facilities and  
4 alternative education; and

5 WHEREAS, In addition to the operating budget, the district  
6 will receive Federal, State and city funds for fiscal year 2013-  
7 2014; and

8 WHEREAS, The General Assembly cannot in good conscience  
9 continue to spend increasing amounts of taxpayer money on the  
10 School District of Philadelphia without a greater level of  
11 accountability regarding how the district and School Reform  
12 Commission spend the funding they receive; and

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

17 RESOLVED, That the House of Representatives urge the Auditor  
18 General, with the assistance of the City Controller of  
19 Philadelphia, to conduct a forensic audit of the School District  
20 of Philadelphia to provide a complete picture of the district's  
21 finances, expenditures and use of funds and grants during fiscal  
22 years 2008-2009, 2009-2010, 2010-2011, 2011-2012 and 2012-2013;  
23 and be it further

24 RESOLVED, That the forensic audit address any improprieties,  
25 negligence or misuse of such funds; and be it further

26 RESOLVED, That the Auditor General, with the assistance of  
27 the City Controller of Philadelphia, make a report with findings  
28 and recommendations, to aid in fixing the school district's  
29 current fiscal crisis, and submit the report to the General  
30 Assembly within six months of the adoption of this resolution.