



**NORTHEASTERN EDUCATIONAL
INTERMEDIATE UNIT 19
LACKAWANNA COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT**

OCTOBER 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. Robert Schwartz, Board President
Northeastern Educational Intermediate Unit 19
1200 Line Street
Archbald, Pennsylvania 18403

Dear Governor Corbett and Mr. Schwartz:

We conducted a performance audit of the Northeastern Educational Intermediate Unit 19 (Intermediate Unit) to determine its compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). Our audit covered the period April 12, 2009 through July 20, 2011, except as otherwise indicated in the report. Additionally, compliance specific to state subsidies and reimbursements was determined for the school years ended June 30, 2010 and June 30, 2009. Our audit was conducted pursuant to Section 403 of The Fiscal Code, 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 Intermediate Unit complied, in all significant respects, with relevant requirements, except as detailed in the two findings noted in this report. A summary of the results is presented in the Executive Summary section of the audit report.

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

It should be noted that as our audit was proceeding, our department initiated a separate but concurrent investigation of the Intermediate Unit's former Executive Director and his misuse of the Intermediate Unit's funds. We uncovered fraud and contacted the proper authorities. The United States Department of Education, Office of Inspector General (USDOE-OIG) agreed to work with our department to investigate the misuse of funds. This joint investigation resulted in a federal grand jury investigation conducted by the Pennsylvania Department of the Auditor General, USDOE-OIG, and the Federal Bureau of Investigations. At the request of the United States Attorney's Office for the Middle District of Pennsylvania, we suspended our audit work until the trial and sentencing was complete.

On February 21, 2012, the grand jury issued a thirteen-count indictment, charging the former Executive Director with mail fraud, theft concerning programs receiving federal funds, and engaging in monetary transactions in property derived from a specified unlawful activity. On October 16, 2012, the former Executive Director pled guilty to the enumerated counts in the indictment. On October 17, 2012, the Public School Employees' Retirement System notified him that his \$10,652.51 per month pension had been forfeited.

On March 5, 2013, the former Executive Director was sentenced to 33 months in federal prison, fined \$30,000 plus \$200 in court ordered costs and was required to pay the Intermediate Unit \$137,944 in restitution.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

EUGENE A. DEPASQUALE
Auditor General

October 4, 2013

cc: **NORTHEASTERN EDUCATIONAL INTERMEDIATE UNIT 19** Board Members

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Northeastern Educational Intermediate Unit 19 (Intermediate Unit). Our audit sought to answer questions regarding the Intermediate Unit's compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures and to determine the status of corrective action taken by the Intermediate Unit in response to our prior audit recommendations.

Our audit scope covered the period April 12, 2009 through July 20, 2011, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidies and reimbursements was determined for the 2009-10 and 2008-09 school years.

Intermediate Unit Background

The Intermediate Unit is a legal entity established under the terms of Pennsylvania Law (Act 102, May 4, 1970) to function as a service agency for the 20 participating school districts, nonpublic schools, and institutions in Lackawanna, Susquehanna, Wayne, and parts of Pike and Wyoming counties. The Intermediate Unit is governed by a 20 member board appointed by the participating school districts on a rotating basis. The administrative office is located at 1200 Line Street, Archibald, Pennsylvania.

The programs offered by the Intermediate Unit served 45,675 students in public schools and 4,268 students in nonpublic

schools. The staff consisted of 6 administrators, 140 teachers, and 240 full-time and part-time support personnel.

The accounts of the Intermediate Unit are organized on the basis of programs and account groups, each of which are considered a separate accounting entity. Intermediate Unit resources are allocated to, and accounted for, in individual programs based on purposes for which the funds are to be spent and the means by which spending activities are controlled.

The various programs which receive Commonwealth funds are accounted for in the following:

General Fund

The general fund is the primary operating fund of the Intermediate Unit. It is used to account for all financial resources and accounts for the general governmental activities of the Intermediate Unit.

Services provided to participating school districts through the general fund included:

- . administration,
- . curriculum development and instructional improvement,
- . educational planning,
- . instructional materials,
- . management services,

- continuing professional education,
- pupil personnel,
- state and federal liaison, and
- nonpublic program subsidy - Act 89.

Lastly, the Intermediate Unit received more than \$4.2 million from the Commonwealth in general operating funds in the 2009-10 school year.

Special Revenue Fund

The special revenue fund accounts for the financial resources received to provide, maintain, administer, supervise and operate schools, classes, service programs, and transportation for exceptional children in accordance with the school laws of Pennsylvania and the approved Intermediate Unit plan for special education. The special revenue fund accounts for financial resources are available for programs and services for exceptional children in state centers, state hospitals, private licensed facilities, and other child care institutions.

The special education program offered services at all grade levels for pupils whose physical, mental, or emotional needs required such services. If appropriate facilities were not available in a neighborhood school, the Intermediate Unit provided the necessary transportation.

Special education programs included:

- gifted support,
- learning support,
- life skills support,
- emotional support,

- deaf or hearing impaired support,
- blind or visually impaired support,
- speech and language support,
- physical support,
- autistic support, and
- multi-handicapped support.

Act 25 of 1991 amended the Public School Code regarding the funding of special education services. Accordingly, intermediate units receive direct funding for certain programs for institutionalized children, CORE services, special payments to certain intermediate units, and a contingency fund.

The Intermediate Unit received \$7.3 million from the Commonwealth in special revenue funds in the 2009-10 school year.

Audit Conclusion and Results

Our audit found that the Intermediate Unit complied, in all significant respects, with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures, except for two compliance related matters reported as findings.

Finding No. 1: Errors in Reporting Pupil Transportation Data Resulted in Overcharges of \$183,798 to Member

Districts. Our audit of the Northeastern Educational Intermediate Unit 19's (Intermediate Unit) transportation data for the 2009-10 and 2008-09 school years found errors in days transported and daily mileage reported to the Pennsylvania Department of Education. The errors resulted in overcharges to participating districts of

\$183,798 for transportation provided by the Intermediate Unit (see page 7).

Finding No. 2: Certification Deficiency.

Our audit of the Northeastern Educational Intermediate Unit 19 found an Interim Assistant Special Education Director was employed from February 1, 2010 to the present without the proper professional certification as required by the State Board of Education (see page 10).

Status of Prior Audit Findings and

Observations. With regard to the status of our prior audit recommendations to the Northeastern Educational Intermediate Unit 19 (Intermediate Unit) from an audit released on January 25, 2010, we found that the Intermediate Unit had taken appropriate corrective action in implementing our recommendations pertaining to the lack of a Memorandum of Understanding. Also, we found that the Intermediate Unit had taken appropriate corrective action in implementing 3 of our 6 recommendations pertaining to vendor system access and logical access control weaknesses (see page 12).

Audit Scope, Objectives, and Methodology

Scope

What is a school performance audit?

School performance audits allow the Pennsylvania 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 authority of Section 403 of The Fiscal Code, 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 April 12, 2009 through July 20, 2011.

Regarding state subsidy and reimbursements, our audit covered the 2009-10 and 2008-09 school years.

While all LEAs have the same school years, some LEAs have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with Pennsylvania Department of Education 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 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.

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 Intermediate Unit's compliance with certain relevant 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 objectives:

- ✓ Were professional employees certified for the positions they held?
- ✓ In areas where the Intermediate Unit received state subsidies and reimbursements based on payroll (e.g. Social Security and retirement), did it follow applicable laws and procedures?
- ✓ Was the Intermediate Unit's pupil transportation department, including any contracted vendors, in compliance with applicable state laws and procedures?

- ✓ Did the Intermediate Unit, and any contracted vendors, ensure that its current bus drivers were properly qualified, and did it have written policies and procedures governing the hiring of new bus drivers?
- ✓ Did the Intermediate Unit use an outside vendor to maintain its membership data and if so, were there internal controls in place related to vendor access?
- ✓ Were there any declining fund balances which may pose a risk to the fiscal viability of the Intermediate Unit?
- ✓ Did the Intermediate Unit pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, reasons for the termination/settlement, and did 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?
- ✓ Did the Intermediate Unit take appropriate steps to ensure school safety?
- ✓ Did the Intermediate Unit have a properly executed and updated Memorandum of Understanding with local law enforcement?
- ✓ Were votes made by the Intermediate Unit Board Members free from apparent conflicts of interest?
- ✓ Did the Intermediate Unit take appropriate corrective action to address recommendations made in our prior audit?

Methodology

Government Auditing Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our results 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 certain relevant laws, contracts, grant requirements, and administrative procedures.

The Intermediate Unit's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the Intermediate Unit is in compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the Intermediate Unit's internal controls, including any information technology controls, as they relate to the Intermediate Unit's compliance with relevant requirements 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 determined to be significant within the context of our audit objectives 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 transportation, pupil membership, 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 and policies and procedures.

Additionally, we interviewed select administrators and support personnel associated with the Intermediate Unit's operations.

Lastly, to determine the status of our audit recommendations made in a prior audit report released on January 25, 2010, we performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Errors in Reporting Pupil Transportation Data Resulted in Overcharges of \$183,798 to Member Districts

Criteria relevant to the finding:

The Pennsylvania Department of Education (PDE) instructions for completion of the end-of-year summary report require the accurate reporting of mileage and days transported.

PDE funds Intermediate Unit (IU) transportation operations based on a budget submitted by the IU and approved by PDE. At the end of the fiscal year, the IU submits an audit report of actual revenue and expenditures incurred during the particular fiscal year. The IU also submits reports detailing all of the data related to the actual transportation provided to participating districts, consisting of mileage, pupil counts, and cost data.

Finally, the IU provides PDE with a proration schedule that allocates the actual and approved costs among the participating districts. Using this data, PDE then calculates the difference between the total cost of IU transportation and the amount of Commonwealth reimbursement. This difference is then recovered from the participating school districts by a reduction in the amount of their basic education funding paid in June of the subsequent fiscal year.

Our audit of the Northeastern Educational Intermediate Unit 19's (Intermediate Unit) transportation data for the 2009-10 and 2008-09 school years found errors in days transported and daily mileage reported to the Pennsylvania Department of Education (PDE). The errors resulted in overcharges to participating districts of \$183,798 for transportation provided by the Intermediate Unit, as follows:

Transportation Overcharges to Districts			
District	2009-10	2008-09	Total
Abington Heights	\$ 10,941	\$ 9,565	\$ 20,506
Bethlehem Area	297	-	297
Berwick Area	474	118	592
Bloomsburg Area	383	-	383
Blue Mountain	423	38	461
Blue Ridge	-	227	227
Carbondale Area	506	144	650
Chester Upland	304	214	518
Dunmore	9,539	5,178	14,717
East Penn	447	25	472
Elk Lake	829	27	856
Fleetwood Area	69	98	167
Hazleton Area	382	436	818
Jim Thorpe Area	137	167	304
Lackawanna Trail	70	563	633
Lakeland	-	53	53
Lake-Lehman	70	97	167
Montrose Area	8	48	56
Mountain View	562	398	960
North Pocono	810	621	1,431
Old Forge	63	203	266
Philadelphia City	677	1,342	2,019
Pittston Area	170	100	270
Pleasant Valley	-	276	276
Quaker Valley	39	-	39
Reading	807	-	807
Riverside	8,017	6,153	14,170

Scranton City	46,892	33,940	80,832
Sto-Rox	874	324	1,198
Susquehanna Community	389	358	747
Tunkhannock Area	-	333	333
Valley View	14,316	13,241	27,557
Wallenpaupack Area	65	14	79
Wayne Highlands	4,087	4,203	8,290
Western Wayne	645	186	831
Wilkes-Barre Area	996	820	1,816
Wyoming Valley West	<u>552</u>	<u>299</u>	<u>851</u>
Totals	<u>\$104,288</u>	<u>\$79,510</u>	<u>\$183,798</u>

Our audit of the Intermediate Unit’s supporting data for the transportation reports it filed with PDE for the 2009-10 and 2008-09 school years found that Intermediate Unit personnel incorrectly computed the daily miles with and without pupils and the number of days transported for several vehicles.

Because daily mileage and days transported are integral parts of the computation of the approved costs used in the transportation cost recovery calculation, the cost recovery charged to participating Districts was incorrect, as detailed in the chart above. Daily miles, and all transportation data, must be reported accurately to PDE in order to ensure accurate transportation cost recovery from participating districts.

We have provided PDE with reports detailing the errors for use in recalculating the transportation costs recovered from participating districts.

Recommendations

The *Northeastern Educational Intermediate Unit 19* should:

1. Review PDE’s mileage and days reporting requirements to ensure data is accurately reported to PDE.
2. Thoroughly reconcile all transportation data for accuracy prior to submission of reports to PDE.
3. Review reports submitted subsequent to our audit period, and if errors are found, submit revised reports to PDE.

The *Pennsylvania Department of Education* should:

4. Recalculate the transportation costs for each participating district and each district's summary of pupil transportation subsidy to ensure costs are properly deducted and that reimbursement was properly paid to the districts.

Management Response

Management stated the following:

“This problem arose due to incorrect reporting of miles, in particular the over reporting of driver miles without students. The transportation coordinator has been made aware of this. The corrective action will be to report the entire daily activity of a contractor's vehicle on one worksheet as opposed to a separate sheet for each run as per the advice of the state auditor.”

Auditor Conclusion

We are encouraged that the Intermediate Unit has taken steps to address the deficiency. We will examine the corrective action during our next audit.

Finding No. 2

Certification Deficiency

Criteria relevant to the finding:

Section 901-A of the Public School Code of 1949, 24 P.S. § 9-901-A, states that “[i]ntermediate units shall be part of the public school system of this Commonwealth.”

The State Board of Education’s regulations under Section 49.85 (relating to Limitations), 22 Pa. Code § 49.85, provides:

“(a) Instructional certificates issued before January 1, 2013, remain valid for the term of the certificate for the grade spans and age levels outlined in items paragraphs (1)–(6). For instructional certificates issued before January 1, 2013, the grade level limitations shall be the following: . . . (6) Special education (prekindergarten through grade 12 or up to age 21). (b) For instructional **certificates** issued on or after January 1, 2013, the grade level limitations shall be the following: . . . (5) Special education-PK--8 (prekindergarten through grade eight (ages 3 through 14)). Applicants for this certificate shall also obtain certification in one of the following certificates: (i) Early Childhood--in accordance with paragraph (1). (ii) Elementary/Middle--in accordance with paragraph (2). (iii) Reading Specialist--in accordance with paragraph (4). (6) Special Education-7--12 (grades seven through twelve (ages 11 through 21)).

Applicants for this certificate shall also obtain certification in one of the following certificates: (i) Secondary--in accordance with paragraph (3).(ii) Reading Specialist--in accordance with paragraph (4).(7) Special Education Hearing Impaired, Visually Impaired and Speech/Language Impaired Certificates (prekindergarten, kindergarten, grades one through twelve or ages 3 through 21).”

Our audit of the Northeastern Educational Intermediate Unit 19’s (Intermediate Unit) professional employees’ certification and assignments was performed to determine compliance with the Public School Code (PSC), the State Board of Education’s regulations, and the Pennsylvania Department of Education’s (PDE) Certification Manual’s Certification and Staffing Policies and Guidelines.

Our audit found an Interim Assistant Director of Special Education was employed from February 1, 2010 through the end of our field work on July 20, 2011, without the proper professional certification required by the State Board of Education. All special education professional staff must hold appropriate certification.

It is the responsibility of Intermediate Unit management to have appropriate policies and procedures in place to ensure that employees have the proper state-mandated certification for the positions to which they are assigned.

Information regarding the individual in question was submitted to PDE’s Bureau of School Leadership & Teacher Quality (BSLTQ) for review. On June 20, 2011, BSLTQ confirmed the deficiency. Therefore, the Intermediate Unit will be subject to a subsidy forfeiture of \$1,138 for the 2009-10 school year and \$2,795 for the 2010-11 school year.

Recommendations

The *Northeastern Educational Intermediate Unit 19* should:

Put internal controls and procedures in place to ensure that employees have the appropriate certification to meet such requirements for their assigned positions.

The *Pennsylvania Department of Education* should:

Adjust the Intermediate Unit’s allocations to recover the \$3,933.

Criteria relevant to the finding (continued):

Section 14.105 (related to Personnel) of the Pennsylvania Code, 22 Pa. Code § 14.105, provides as follows:

“(a) *Paraprofessionals.*

- (1) An instructional paraprofessional is a school employee who works under the direction of a **certificated staff** member to support and assist in providing instructional programs and services to children with disabilities or eligible young children. . . .”

The Pennsylvania Department of Education’s certification guidelines, Certification and Staffing Public Guidelines #91 states, in part:

“An educator holding a valid Pennsylvania certificate as a Supervisor of Special Education is qualified to function as a liaison between the school administration and the certified professional special education staff of a public school for the purpose of:

1. Enhancing the attainment of the district’s expectations and goals by authorizing activities using judgment not equally shared by all professionally special education certified staff.
2. Directing other certified special education persons.
3. Providing direct input to administrators, which affects the employment, assignment, transfer, promotion, layoff, discharge or other similar personnel actions of other professional-level employees certified in special education.”

Management Response

Management waived the opportunity to reply at this time.

Status of Prior Audit Findings and Observations

Our prior audit of the Northeastern Educational Intermediate Unit 19 (Intermediate Unit) released on January 25, 2010, resulted in one reported finding and one observation. The finding pertained to the lack of a Memorandum of Understanding, and the observation pertained to vendor system access and logical access control weaknesses. As part of our current audit, we determined the status of corrective action taken by the Intermediate Unit to implement our prior recommendations. We performed audit procedures and interviewed Intermediate Unit personnel regarding the prior finding and observation. As shown below, we found that the Intermediate Unit did implement our recommendations related to the lack of a Memorandum of Understanding and did implement some of our recommendations related to vendor system access and logical access control weaknesses.

Auditor General Performance Audit Report Released on January 25, 2010

Finding: **Lack of a Memorandum of Understanding**

Finding Summary: Our audit of the Intermediate Unit records found the Intermediate Unit did not have a signed Memorandum of Understanding (MOU) with the local law enforcement agency available for audit.

Recommendations: Our audit finding recommended that the Intermediate Unit:

1. In consultation with the solicitor, continue to review, update, and re-evaluate the current MOU between the Intermediate Unit and appropriate law enforcement agencies and/or the Pennsylvania State Police.
2. Adopt a policy requiring the administration to review and re-execute all MOUs every two years.

Current Status: During our current audit, we found that the Intermediate Unit did implement our recommendations by obtaining MOUs with local law enforcement agencies on July 1, 2010 and February 8, 2011.

Observation: **Vendor System Access and Logical Access Control Weaknesses**

Observation Summary: The Intermediate Unit uses internally developed software for its own students' critical student accounting applications (membership and attendance). The student accounting application and databases are housed on the Intermediate Unit's servers at the Intermediate Unit's data center. Separately, the Intermediate Unit acts as a reseller for another intermediate

unit's information technology services to 17 other local educational agencies (LEA).

We have determined that a risk exists that unauthorized changes to the Intermediate Unit's data could occur and not be detected because the Intermediate Unit was unable to provide supporting evidence that they are adequately monitoring system activity.

Recommendations: Our audit observation recommended that the Intermediate Unit:

1. Generate monitoring reports of employee access and activity on their system. Monitoring reports should include the date, time, and reason for access, change(s) made and who made the change(s). The Intermediate Unit should review these reports to determine that the access was appropriate and that data was not improperly altered. The Intermediate Unit should also ensure it is maintaining evidence to support this monitoring and review.
2. Ensure the upgrades/updates to the Intermediate Unit's system be made only after receipt of written authorization from appropriate Intermediate Unit officials.
3. The Intermediate Unit and its user-LEAs should consider more formal contractual relationships that outline specific responsibilities of the parties involved. The agreement should cover legal, financial, organizational, documentary, performance, security, intellectual property, and termination responsibilities and liabilities (including penalty clauses). All contracts and contract changes should be reviewed by legal advisors.
4. Store back-up tapes in a secure, off-site location.
5. Implement a security policy and system parameter settings to require all users to change their passwords on a regular basis (i.e., every 30 days). Passwords should be a minimum length of eight characters and include alpha, numeric, and special characters. Also, the Intermediate Unit should lock out users after three unsuccessful attempts.
6. Consider implementing additional environmental controls around the network server sufficient to satisfy the requirements of the manufacturer of the server and to ensure warranty coverage. Specifically, the Intermediate Unit should install fire detectors and fire extinguishers in the computer room.

Current Status:

During our current audit, we found that the Intermediate Unit did implement the recommendations for items 4 and 6. They also implemented recommendations for item 3 by developing an agreement. However, the agreement was not completed by all parties involved. We found the Intermediate Unit did not implement the recommendations for items 1, 2, and 5.

Distribution List

This report was initially distributed to the Executive Director of the Intermediate Unit, the Board Members, our website at www.auditorgen.state.pa.us, and the following stakeholders:

The Honorable Tom Corbett
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This report is a matter of public record and is available online at www.auditorgen.state.pa.us. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.