
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

 Auditor General Tim DeFoor  PaAuditorGen  PaAuditorGen  www.paauditor.gov



News for Immediate Release

May 3, 2021

Auditor General DeFoor Releases Audits for School Districts in Lackawanna, Lawrence, Luzerne, Montgomery, Northampton, Susquehanna and Westmoreland Counties

HARRISBURG – Auditor General Timothy L. DeFoor today announced the release of audit reports for seven school districts, some of which found a lack of internal controls that prevented auditors from verifying the accuracy of more than \$5 million in state transportation reimbursements.

“Our audits ensure there is transparency and accountability for how schools spend taxpayer dollars,” DeFoor said. “School districts must carefully control transportation records so our auditors can verify each district’s eligibility for state funding.”

Two of the seven school districts, Wyoming Area and Susquehanna Community, had no audit findings.

The Department of the Auditor General examines the records of school districts, charter schools, intermediate units and area vocational-technical schools. The audit assessments include whether school entities received the state subsidies and reimbursements to which they were entitled, accurately managed taxpayer funds, and complied with ethics codes.

Auditor General DeFoor has advocated for rebuilding staff levels in his department’s school audits bureau, noting that repeated state budget cuts in recent years have led to a decrease in the number of school audits produced by the department.

The full audit reports are available online using the links provided below.

Lackawanna County

[Mid Valley School District](#) – Finding: The district’s lack of internal controls resulted in auditors being unable to audit \$1,027,056 in regular transportation reimbursements from the state.

Lawrence County

[New Castle Area School District](#) – Three findings: The district’s lack of internal controls resulted in auditors being unable to audit \$3.1 million in regular transportation reimbursements and caused a duplicative state reimbursement of \$197,663. It also led to the inaccurate reporting of nonresident student data, resulting in an overpayment of \$81,000. The district also failed to maintain complete records for and properly monitor its contracted bus drivers.

Luzerne County

[Wyoming Area School District](#) – No findings.

Montgomery County

[Colonial School District](#) – Two findings: The district’s lack of internal controls resulted in auditors being unable to audit \$1.3 million in supplemental transportation reimbursements from the state. It also led to the inaccurate reporting of nonresident student data, resulting in an overpayment of \$24,590.

Northampton County

[Easton Area School District](#) – Three findings: The district failed to obtain and keep supporting documentation for multiple components of its transportation reimbursements from the state. The district lacked required documentation to verify nonresident foster student reimbursements. It also failed to conduct all required monthly fire drills in accordance with state law.

Susquehanna County

[Susquehanna Community School District](#) - No findings.

Westmoreland County

[Yough School District](#) - Finding: The district failed to implement adequate internal controls over the nonresident foster student data reported to the state for purposes of reimbursement. Subsequently, the district was able to provide the required documentation.

Learn more about the Department of the Auditor General online at www.PaAuditor.gov.

###

Media contact: Gary Miller, 717-787-1381 or news@paauditor.gov