
PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



PaAuditorGen



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News for Immediate Release

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Auditor General DeFoor Releases Audits for School Districts in Delaware, Greene, Huntingdon and Tioga Counties

HARRISBURG— Auditor General Timothy L. DeFoor today announced the release of audit reports for four school districts, two of which involved millions of dollars of state reimbursements that his team was unable to audit due to inadequate internal controls.

"Proper record-keeping is essential so that our auditors can verify each district's eligibility for state funding," DeFoor said. "Pennsylvania taxpayers deserve to know if school administrators are using their resources efficiently and effectively."

DeFoor applauded the Ridley School District in Delaware County for having 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.

Audits are shared with the state Department of Education so that future reimbursements to school districts can be adjusted to balance out past errors.

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

Delaware County

[Ridley School District](#) – No findings.

Greene County

[Central Greene School District](#) – Two findings: A lack of internal controls led to the inaccurate reporting of nonresident student data and an overpayment of \$50,485. Failure to implement internal controls resulted in a transportation reimbursement overpayment of \$18,095 and an inability to audit an additional \$3 million.

Huntingdon County

[Southern Huntingdon County School District](#) – Three findings: Failure to implement internal controls resulted in a transportation reimbursement overpayment of \$13,850 and an inability to audit an additional \$3.8 million. A lack of internal controls led to the inaccurate reporting of nonresident student

data and an overpayment of \$6,521. Inadequate internal controls also led to a failure to ensure compliance with bus driver qualification and clearance requirements.

Tioga County

[Southern Tioga School District](#) – One finding: Failure to implement internal controls resulted in a transportation reimbursement overpayment of \$66,605.

Review audits of other school districts and learn more about the Department of the Auditor General online at www.PaAuditor.gov.

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