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# PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL



Pennsylvania Auditor General



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## News for Immediate Release

Jan. 19, 2022

### **Auditor General DeFoor Releases Audits for School Districts in Beaver, Berks, Bucks, Chester, Fayette and Lancaster Counties**

**HARRISBURG** – Auditor General Timothy L. DeFoor today announced the release of audit reports for school districts in six counties, most of which identified problems that stemmed from a lack of internal controls.

“Internal controls are processes and procedures that help ensure school districts are appropriately managing their finances and operations,” DeFoor said. “These vital safeguards provide accountability and can help to prevent fraud and waste.”

DeFoor praised the Kennett Consolidated School District in Chester 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.

#### **Beaver County**

[Midland Borough School District](#) – Two findings: The superintendent’s contract does not include elements required by state law in the areas of performance standards, assessments and termination provisions. Auditors could not audit \$369,388 in state transportation reimbursements due to the district’s lack of adequate internal controls.

#### **Berks County**

[Governor Mifflin School District](#) – One finding: The district’s lack of internal controls for reporting nonresident student data led to a \$97,599 under-reimbursement from the state Department of Education over a period of several years.

#### **Bucks County**

[Bristol Township School District](#) – Four findings: The district’s lack of internal controls led to inaccurate reporting of transportation data, resulting in a net under-reimbursement of \$55,248. Similarly, the inaccurate reporting on non-resident student data resulted in an underpayment of \$44,957 from the state. The district failed to maintain complete records for and properly monitor its contracted bus drivers. It also failed to conduct all required monthly fire drills.

**Chester County**

[Kennett Consolidated School District](#) – No findings.

**Fayette County**

[Frazier School District](#) – Two findings: The district's lack of internal controls led to inaccurate reporting of non-resident student data, resulting in a \$26,158 over-reimbursement from the state. The district did not ensure that its contracted bus drivers had all required clearances and qualifications.

**Lancaster County**

[Cocalico School District](#) – One finding: The district did not implement adequate internal controls to ensure compliance with bus driver qualifications and background clearance requirements.

Review audits of other school districts and learn more about the Department of the Auditor General online at [www.PaAuditor.gov](http://www.PaAuditor.gov).

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