

CENTRAL YORK SCHOOL DISTRICT
YORK COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

MAY 2011

The Honorable Tom Corbett
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Mr. Michael T. Wagner, Board President
Central York School District
775 Marion Road
York, Pennsylvania 17406

Dear Governor Corbett and Mr. Wagner:

We conducted a performance audit of the Central York School District (CYSD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period September 14, 2007 through December 3, 2010, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2008 and June 30, 2007. Our audit was conducted pursuant to 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 CYSD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in two findings noted in this report. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/
JACK WAGNER
Auditor General

May 17, 2011

cc: **CENTRAL YORK SCHOOL DISTRICT** Board Members



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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Central York School District (CYSD). Our audit sought to answer certain questions regarding the District's compliance with applicable state laws, regulations, contracts, grant requirements, and administrative procedures; and to determine the status of corrective action taken by the CYSD in response to our prior audit recommendations.

Our audit scope covered the period September 14, 2007 through December 3, 2010, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidy and reimbursements was determined for school years 2007-08 and 2006-07.

District Background

The CYSD encompasses approximately 24 square miles. According to 2010 federal census data it serves a resident population of 40,000. According to District officials, in school year 2007-08 the CYSD provided basic educational services to 5,500 pupils through the employment of 405 teachers, 285 full-time and part-time support personnel, and 30 administrators. Lastly, the CYSD received more than \$12.9 million in state funding in school year 2007-08.

Audit Conclusion and Results

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

Finding No. 1: Certification Deficiencies.

The CYSD employed social workers during the 2008-09 and during the 2007-08 school years who did not hold any Pennsylvania certification, and did so without employing or contracting for a home and school visitor to supervise the social workers (see page 6).

Finding No. 2: School Bus Driver Qualification Deficiencies. Thirteen school bus drivers were employed prior to obtaining the proper clearances (see page 8).

Status of Prior Audit Findings and Observations. With regard to the status of our prior audit recommendations to the CYSD, we found the CYSD had taken appropriate corrective action in implementing our recommendations pertaining to possible conflict of interest transactions (see page 11), board members who failed to file Statements of Financial Interests (see page 12), insufficient transportation documentation (see page 12), errors in detention center tuition bills (see page 13) and errors in incarcerated education membership and cost data (see page 14). The CYSD had also taken appropriate corrective action in implementing the recommendations in our observation pertaining unmonitored vendor

system access and logical access control weaknesses (see page 16).

However, the CYSD did not take appropriate corrective action in implementing our recommendations pertaining to certification deficiencies until August 2009 (see page 15).

Audit Scope, Objectives, and Methodology

Scope

What is a school performance audit?

School performance audits allow the 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 PA Department of Education, and other concerned entities.

Our audit, conducted under authority of 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 September 14, 2007 through December 3, 2010, except for the verification of professional employee certification which was performed for the period June 6, 2007 through November 17, 2010.

Regarding state subsidy and reimbursements, our audit covered school years 2007-08 and 2006-07.

While all districts have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with Department of Education (DE) 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, regulations, and defined business practices. Our audit focused on assessing the CYSD's compliance with applicable 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 audit objectives:

- ✓ Were professional employees certified for the positions they held?
- ✓ Is the District's pupil transportation department, including any contracted vendors, in compliance with applicable state laws and procedures?
- ✓ Does the District ensure that Board members appropriately comply with the Public Official and Employee Ethics Act?

- ✓ Are there any declining fund balances which may impose risk to the fiscal viability of the District?
- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buy-out, reasons for the termination/settlement, and do 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?
- ✓ Is the District taking appropriate steps to ensure school safety?
- ✓ Did the District use an outside vendor to maintain its membership data and if so, are there internal controls in place related to vendor access?
- ✓ Did the District take appropriate corrective action to address recommendations made in our prior audits?

Methodology

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 applicable laws, regulations, contracts, grant requirements and administrative procedures.

Government Auditing Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings, observations and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

CYSD management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with applicable laws, regulations, contracts, grant requirements, and administrative procedures. Within the context of our audit objectives, we obtained an understanding of internal controls and assessed whether those controls were properly designed and implemented.

Any significant deficiencies found during the audit 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 and pupil transportation.

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.

Additionally, we interviewed selected administrators and support personnel associated with CYSD operations.

Lastly, to determine the status of our audit recommendations made in a prior audit report released on April 3, 2009, we reviewed the CYSD's response to DE dated June 15, 2009. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Certification Deficiencies

Criteria relevant to the finding:

Certification and Staffing Policies and Guidelines (CSPG) No. 77 states that a public school entity cannot utilize school social worker paraprofessionals unless it employs a certified Home and School Visitor under whom the services of such paraprofessionals are performed.

Section 2518 of the Public School Code provides, in part:

[A]ny school district, intermediate unit, area vocational-technical school or other public school in this Commonwealth that has in its employ any person in a position that is subject to the certification requirements of the Department of Education but who has not been certificated for his position by the Department of Education . . . shall forfeit an amount equal to six thousand dollars (\$6,000) less the product of six thousand dollars (\$6,000) and the district's market value/income aid ratio.

Our audit of the professional employees' certification and assignments for the period June 6, 2007 through November 17, 2010, was performed to determine compliance with the Public School Code and the Department of Education's Bureau of School Leadership and Teacher Quality (BSLTQ) CSPGs. Our audit found that the District continued to employ an individual, cited in our prior audit (see page 15) and confirmed as a deficiency by BSLTQ in their September 14, 2007 final determination, as a social worker in the 2008-09 and 2007-08 school years. Additionally, the District employed two other individuals as social workers in the 2008-09 school year. These individuals did not hold any Pennsylvania certification nor were they supervised by a certified Home and School Visitor as required by CSPG No. 77.

Beginning with the 2009-10 school year, the District contracted with the Lincoln Intermediate Unit #12 for a home and school visitor who supervises the District's social workers.

Information pertaining to the assignments was submitted to BSLTQ for its review. BSLTQ determined that the individuals were not properly certified; therefore the District is subject to the following subsidy forfeitures:

<u>School Year</u>	<u>Subsidy Forfeitures</u>
2008-09	\$ 9,779
2007-08	<u>3,411</u>
Total	<u>\$13,190</u>

Recommendations

The *Central York School District* should:

Continue to ensure that social workers are properly certified or supervised by an individual who holds Home and School Visitor certification.

The *Department of Education* should:

Adjust the District's allocations to recover the subsidy forfeitures.

Management Response

Management stated the following:

Central York School District became aware of the requirement for social workers to be supervised by a Home and School Visitor after the last state audit which began in the fall of 2007. The district began working with LIU [Lincoln Intermediate Unit] #12 on a solution. Upon receipt of the final state audit report in April 2009, we contracted with the LIU #12 to provide these supervisory services to the District. These contracted services began for the 09/10 school year.

Finding No. 2 →

School Bus Driver Qualification Deficiencies

Criteria relevant to the finding:

Public School Code (PSC) Section 111 (24 P.S. § 1-111) requires prospective school employees who would have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police. Section 111 lists convictions of certain criminal offenses that, if indicated on the report to have occurred within the preceding five years, would prohibit the individual from being hired. This section of the PSC also provides that administrators require applicants to submit with their applications for employment a copy of the Federal criminal history record in a manner prescribed by the Department of Education.

Similarly, Section 6355 of the Child Protective Services Law (CPSL), 23 Pa. C.S. § 6355, requires prospective school employees to provide an official child abuse clearance statement obtained from the Pennsylvania Department of Public Welfare. The CPSL prohibits the hiring of an individual determined by a court to have committed child abuse.

Our audit of the personnel records for current bus drivers employed by the District's transportation contractor found that:

- Eleven drivers did not possess the Pennsylvania criminal background check (known as Act 34 clearance) required by PSC Section 111.
- One of the eleven drivers did not possess the federal criminal background information (known as FBI clearances) required by PSC Section 111.
- One driver did not possess the child abuse clearance (known as Act 151 clearance) required by Section 6355 of the CPSL.

Several different state statutes and regulations establish the minimum required qualifications for school bus drivers. The ultimate purpose of these requirements is to ensure the protection and the safety and welfare of the students transported in school buses. We reviewed the following five requirements:

1. Possession of a valid driver's license;
2. Completion of school bus driver skills and safety training;
3. Passing a physical examination;
4. Lack of convictions for certain criminal offenses; and
5. Official child abuse clearance statement.

The first three requirements were set by regulations issued by the Pennsylvania Department of Transportation. As explained further in the box to the left, the fourth and fifth requirements were set by the PSC and the CPSL, respectively.

We reviewed the personnel records of a random sample of 5 of the 65 drivers employed by the District's transportation contractor since our prior audit. Our review found three drivers who did not possess the Act 34 clearance; one of the three also did not possess the FBI clearance required by the PSC at the time of audit. Testing was expanded to include an additional 25 drivers employed since our prior audit. As a result, we found a total of 11 drivers did not have the Act 34 clearance, one of these 11 drivers did not have the FBI clearance, and one other driver did not have the Act 151 clearance at the time of audit.

During our fieldwork we informed District management of the missing documentation and instructed them to obtain the necessary documents so that they could ensure the drivers' are properly qualified to continue to have direct contact with children. On October 13, 2010, and November 1, 2010, the District provided us with the 11 Act 34 clearances, noting no criminal records; however, as of fieldwork completion the District had not received the FBI clearance. Additionally, District management stated that the driver discarded the Act 151 clearance, although the contractor was able to produce a copy of the original request form; the request was resubmitted on November 10, 2010. As of fieldwork completion, the District had not received the Act 151 clearance form.

District personnel noted that the contractor was using an on-line service which has a national database to check the criminal records of the drivers. Due to a change in District personnel, the District was not maintaining driver's files on-site; they relied on the contractor to obtain the necessary clearances.

Recommendations

The *Central York School District* should:

1. Review all driver's files to ensure that all required bus driver qualification documents are up-to-date and complete.
2. Ensure that the District's transportation coordinator reviews each driver's qualifications prior to that person transporting students.

3. Establish procedures to obtain and retain the required qualifications for all drivers which transport students. This procedure should also ensure that the District's files are up-to-date and complete.

Management Response

Management stated the following:

There was a change of transportation personnel at both the school district and the contracted bus company five years ago. Since transportation is outsourced, the district transportation person did not realize that drivers' records needed to be kept on hand in the district. The bus company used a combination of background checks for drivers, which included Act 34, FBI clearance, Child Abuse clearance and Intelius. Intelius does a national search for any criminal record. Some bus company drivers were cleared using Intelius, instead of using the PA Act 34 background check. The district has talked to the bus company and has required that Act 34 background checks be run on the drivers instead of Intelius.

The district will begin keeping individual files on all the bus drivers. The files will include the driver license, CDL (commercial driver license), physicals, Act 34, Act 151 and FBI clearances. In addition, the district will be tracking expiration dates for bus drivers' licenses and physical exams via an electronic spreadsheet.

Status of Prior Audit Findings and Observations

Our prior audit of the Central York School District (CYSD) for the school years 2005-06, 2004-05, 2003-04 and 2002-03 resulted in six findings and one observation, as shown in the following table. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We analyzed the CYSD Board's written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings and observation. As shown below, we found that the CYSD did implement our recommendations related to six findings and the observation. However, District personnel did not implement our recommendations regarding the certification deficiency until August 2009.

School Years 2005-06, 2004-05, 2003-04 and 2002-03 Auditor General Performance Audit Report

Finding No. 1: Possible Conflict of Interest Transactions

Finding Summary: Our prior audit of District records and a board member's Statement of Financial Interests (SFI) found that during the calendar years 2007, 2006, 2005, 2004 and 2003 the CYSD purchased trophies and awards from a business in which a board member owned a 25 percent interest. Our review of the board minutes and discussion with school personnel found that, when present, the board member did vote in favor of purchasing the trophies and awards from his company. These transactions appear to be a conflict of interest and a possible violation of the Pennsylvania Official and Employee Ethics Act (Ethics Act).

Recommendations: Our audit finding recommended that the CYSD:

1. Strengthen controls regarding the review of SFIs to help ensure detection of any potential conflicts of interest.
2. Strengthen controls to help ensure compliance with state laws regarding board members conducting business with the District.

Current Status: Our current audit found that the District implemented our recommendations.

We also found that the administration now reviews all SFIs upon receipt for any potential conflicts of interest.

Additionally, our current audit did not find any concerns regarding conflict of interest transactions.

Finding No. 2: Board Members Failed to File Statements of Financial Interests in Violation of the Public Official and Employee Ethics Act

Finding Summary: Our prior audit of District records found that two board members failed to file their SFIs for the 2005 calendar year.

Recommendations: Our audit finding recommended that the CYSD:

1. Seek the advice of its solicitor in regard to the board's responsibility when a board member fails to file a SFI.
2. Develop procedures to ensure that all individuals required to file SFIs do so in compliance with the Ethics Act.

Current Status: Our current audit found that the District implemented our recommendations. Additionally, all board members filed their SFIs for the 2009, 2008 and 2007 calendar years.

Finding No. 3: Insufficient Transportation Documentation Resulted in Unverifiable Transportation Reimbursements of \$3,665,591

Finding Summary: Our prior audit of transportation data for the 2005-06, 2004-05, 2003-04, and 2002-03 school years found insufficient documentation for the four years of audit. In addition, District personnel did not follow instructions from DE for the calculation of mileage averages. Failure to maintain sufficient documentation, and to follow DE instructions, resulted in our inability to confirm mileage data, pupil data, and amounts paid contractor.

Recommendations: Our audit finding recommended that the CYSD:

1. Calculate miles with and miles without pupils in accordance with DE instructions, and retain odometer readings for all vehicles to support mileage data used in those calculations.
2. Maintain properly detailed pupil rosters that show how the number of students was calculated. These pupil rosters must support the number of students transported used in District calculations and must be retained for all vehicles.
3. Maintain documentation to support the amount paid to contractors reported to DE.

Current Status: Our current audit found that the District implemented our recommendations.

Finding No. 4: Errors in Detention Center Tuition Bills, Reporting of Membership Days and Program Costs

Finding Summary: Our prior audit of tuition bills, membership days and program costs for the 2005-06, 2004-05, 2003-04 and 2002-03 school years for students educated at the York County Detention Center found that District personnel:

- Charged other districts the annual tuition rate which exceeded actual costs for the 2005-06 and 2004-05 school years.
- Did not use the actual school term when calculating the daily rate for the 2005-06 school year.
- Did not include all allowable days in the cost calculations submitted to DE for the 2005-06 school year.
- Did not report out-of-state membership to DE and also did not include these days in cost calculations for the 2005-06, 2004-05, 2003-04 and 2002-03 school years.
- Did not bill tuition or obtain a guarantee of payment for out-of-state students for the 2005-06, 2004-05, 2003-04 and 2002-03 school years.
- Did not include administrative costs in cost calculations submitted to DE for the 2005-06, 2004-05 and 2002-03 school years.

The combined errors resulted in a net overpayment to CYSD from other districts of \$19,794. In addition, there was a net overpayment of Commonwealth subsidy for wards of the state of \$440.

Recommendations: Our audit finding recommended that the CYSD:

1. Refund the \$17,033, \$11,913, and \$2,184 over-billed to other districts for the 2005-06, 2004-05 and 2003-04 school years, and collect the \$220 under-billed for the 2002-03 school year.
2. Bill tuition of \$787, \$4,808, \$2,633, and \$2,888 for out-of-state students in accordance with Public School Code Section 1308. In addition, District personnel should take action to ensure that the District receives a guarantee or actual advance payment for out-of-state students.

3. Review detention center membership data submitted to DE for years subsequent to the audit and, if out-of-state pupil membership was not reported or if other errors are noted, submit revised reports to DE.
4. Review cost calculations submitted to DE for years subsequent to the audit and if errors are noted in the days and/or program costs that were submitted, submit a revised cost calculation to DE.
5. Determine what adjustments need to be made to tuition bills to ensure that actual costs, up to 150 percent of the District's tuition rate, have been billed, and take the required action to resolve any overcharges or undercharges that may have occurred.

We also recommended that DE:

6. Adjust the District's allocations to recover the \$440 net subsidy overpayment for institutionalized wards of the state in a detention facility.

Current Status: Our current audit found that the District implemented our recommendations.

DE had not recovered the \$440 overpayment as of December 3, 2010. We again recommend DE recover the \$440 subsidy overpayment.

Finding 5: Errors in Incarcerated Education Membership and Cost Data

Finding Summary: Our prior audit of membership days and program costs for juveniles incarcerated in adult facilities at the York County Prison Center for the 2005-06, 2004-05 and 2002-03 school years found the following errors:

- Administrative costs were not included in the program costs submitted to DE for all years.
- Out-of-state pupil membership days were not reported to DE for the 2002-03 school year.
- District personnel did not make changes to 2005-06 membership data during the period the files had been reopened by DE for changes, which resulted in changes not being processed.
- Membership days for wards of the state reported to DE for the 2005-06 and 2004-05 school years were not processed correctly by DE.

The combined errors resulted in a net overpayment to CYSD of \$41,279.

Recommendations: Our audit finding recommended that the CYSD:

1. Review incarcerated education pupil membership data submitted to DE for years subsequent to the audit and, if out-of-state pupil membership was not reported or if other errors are noted, submit revised reports to DE.
2. Review expenditure calculations submitted to DE for years subsequent to the audit and, if administrative costs have not been included or other errors are noted in the average daily membership and/or costs that were submitted, submit a revised expenditure report to DE.
3. Review reports received from DE for subsequent years to ensure that the data for state wards has been accurately processed by DE.

We also recommended that DE:

4. Adjust the subsidies and reimbursements for the other districts and CYSD to resolve the \$41,279 net overpayment to the District.

Current Status: Our current audit found that the District implemented our recommendations.

DE has not adjusted the reimbursements to the other districts and CYSD. Therefore, we again recommend that DE adjust the other Districts and CYSD reimbursements to resolve the \$41,279 net overpayment.

Finding No. 6: Certification Deficiencies

Finding Summary: Our prior audit of the professional employees' certification and assignments for the period August 27, 2004 through June 5, 2007, found that beginning in the 2005-06 school year the District employed a social worker who did not hold any Pennsylvania teaching certification and was not supervised by a home and school visitor.

Recommendations: Our audit finding recommended that the CYSD:

1. Take necessary action required to ensure compliance with certification regulations.

We also recommended that DE:

2. Adjust the District's allocations to recover the subsidy forfeitures of \$7,347.

Current Status:

Our current audit found that in August 2009, the District contracted with Lincoln Intermediate Unit #12 for the professional services of a home and school visitor to supervise the District's social workers. However, during the 2008-09 and 2007-08 school years three different social workers were not working under the supervision of a home and school visitor (refer to Finding No. 1, page 6).

On December 31, 2009, DE recovered the subsidy forfeitures of \$7,347.

Observation:

Unmonitored Vendor System Access and Logical Access Control Weaknesses

Observation Summary:

Our prior audit found that the CYSD used software purchased from an outside vendor for its critical student accounting applications. The software vendor had remote access into the District's network servers. We determined that a risk existed and that unauthorized changes to the District's data could occur and not be detected because the District was unable to provide supporting evidence that it was adequately monitoring all vendor activity in its system.

Recommendations:

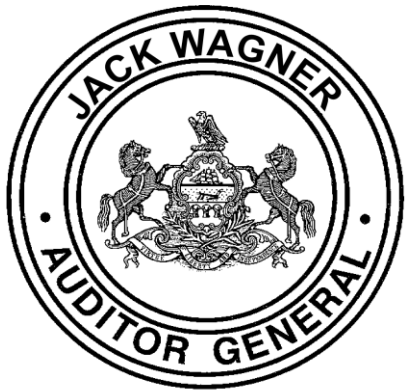
Our audit observation recommended that the CYSD:

1. Generate monitoring reports (including firewall logs) of the vendor and employee remote access and activity on its system. Monitoring reports should include the date, time, reason for access, change(s) made, and who made the change(s). The District should review these reports to determine that the access was appropriate and that data was not improperly altered. The District should also ensure it is maintaining evidence to support this monitoring and review.
2. Require the vendor to assign unique userIDs and passwords to vendor employees authorized to access the District system. Further, the District should obtain a list of vendor employees with remote access to its data and ensure that changes to the data are made only by authorized vendor representatives.

3. Allow remote access to the system only when the vendor needs access to make pre-approved changes/updates or requested assistance. This access should be removed when the vendor has completed its work. This procedure would also enable the monitoring of vendor changes.
4. Establish separate information technology policies and procedures for controlling the activities of vendors/consultants and have the vendor sign this policy, or require the vendor to sign the District's Acceptable Use Policy.
5. Include in the District's Acceptable Use Policy provisions for authentication (e.g. password security and syntax requirements).
6. Maintain documentation to evidence that terminated employees are properly removed from the system in a timely manner.
7. Store back-up tapes in a secure, off-site location.
8. Implement a security policy and system parameter settings to require all users, including the vendor, to change 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 District should maintain a password history that will prevent the use of a repetitive password (i.e. last ten passwords), lock out users after three unsuccessful attempts, and log users off the system after a period of inactivity.

Current Status:

Our current audit found that subsequent to our prior audit, the contract with the vendor terminated. Our specific recommendations therefore were no longer applicable. The new vendor does not have unmonitored outside access to District records.



Distribution List

This report was initially distributed to the superintendent of the school district, the board members, our website address at www.auditorgen.state.pa.us, and the following:

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Harrisburg, PA 17120

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This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.

