

HOLLIDAYSBURG AREA SCHOOL DISTRICT
BLAIR COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

JUNE 2010

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Mr. William Padamonsky, Board President
Hollidaysburg Area School District
201 Jackson Street
Hollidaysburg, Pennsylvania 16648

Dear Governor Rendell and Mr. Padamonsky:

We conducted a performance audit of the Hollidaysburg Area School District (HASD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period September 26, 2005 through October 10, 2008, except as otherwise indicated in the report. Additionally, compliance specific to state subsidy and reimbursements was determined for the school years ended June 30, 2006, and June 30, 2005, as they were the most recent reimbursements subject to audit. 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 HASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in one finding noted in this report. In addition, we identified two matters unrelated to compliance that are reported as observations. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/

JACK WAGNER
Auditor General

June 17, 2010

cc: **HOLLIDAYSBURG AREA SCHOOL DISTRICT** Board Members

Table of Contents

	Page
Executive Summary	1
Audit Scope, Objectives, and Methodology	3
Findings and Observations	6
Finding – Certification Irregularities	6
Observation No. 1 – Memoranda of Understanding Not Updated Timely	8
Observation No. 2 – Unmonitored Vendor System Access and Logical Access Control Weaknesses	10
Status of Prior Audit Findings and Observations	17
Distribution List	19



Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Hollidaysburg Area School District (HASD). 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 HASD in response to our prior audit recommendations.

Our audit scope covered the period September 26, 2005 through October 10, 2008, 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 2005-06 and 2004-05 as they were the most recent reimbursements subject to audit. The audit evidence necessary to determine compliance specific to reimbursements is not available for audit until 16 months, or more, after the close of a school year.

District Background

The HASD encompasses approximately 120 square miles. According to 2000 federal census data, it serves a resident population of 26,912. According to District officials, in school year 2005-06, the HASD provided basic educational services to 3,723 pupils through the employment of 294 teachers, 209 full-time and part-time support personnel, and 18 administrators. Lastly, the HASD received more than \$15.7 million in state funding in school year 2005-06.

Audit Conclusion and Results

Our audit found that the HASD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except for one compliance-related matter reported as a finding. In addition, two matters unrelated to compliance are reported as observations.

Finding: Certification Irregularities. Our review of professional employees' certification and assignments for the period May 1, 2005 through June 11, 2008, found two individuals were not properly certified for their assignment (see page 6).

Observation 1: Memoranda of Understanding Not Updated Timely. Our audit of the HASD's records found that the current Memoranda of Understanding (MOU) between the HASD and two of its local law enforcement agencies were not updated timely. The MOU sets forth procedures to be followed when an incident involving an act of violence or possession of a weapon by any person occurs on school property (see page 8).

Observation 2: Unmonitored Vendor System Access and Logical Access Control Weaknesses. We determined that a risk exists that unauthorized changes to the HASD's data could occur and not be detected because the HASD was unable to provide supporting evidence that it is adequately monitoring all vendor activity in its system (see page 10).

Status of Prior Audit Findings and

Observations. With regard to the status of our prior audit recommendations to the HASD from an audit we conducted of the 2003-04, 2002-03, 2001-02 and 2000-01 school years, we found the HASD had taken appropriate corrective action in implementing our recommendations pertaining to school bus drivers' qualifications and former board members' failure to file Statements of Financial Interests (see page 18).

However, we found that the HASD did not take appropriate corrective action in implementing our recommendations pertaining to possible certification deficiencies (see page 17).

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 26, 2005 through October 10, 2008, except for the verification of professional employee certification which was performed for the period May 1, 2005 through June 11, 2008.

Regarding state subsidy and reimbursements, our audit covered school years 2005-06 and 2004-05 because the audit evidence necessary to determine compliance, including payment verification from the Commonwealth's Comptroller Operations and other supporting documentation from the Department of Education (DE), is not available for audit until 16 months, or more, after the close of a school year.

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 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

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 HASD'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?

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.

- ✓ In areas where the District receives state subsidy and reimbursements based on pupil membership (e.g. basic education, special education, and vocational education), did it follow applicable laws and procedures?
- ✓ In areas where the District receives state subsidy and reimbursements based on payroll (e.g. Social Security and retirement), did it follow applicable laws and procedures?
- ✓ Did the District follow applicable laws and procedures in areas dealing with pupil membership and ensure that adequate provisions were taken to protect the data?
- ✓ 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 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.

HASD 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, pupil membership, pupil transportation, 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, pupil membership records, and reimbursement applications.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on January 5, 2006, we reviewed the District's response to DE dated April 12, 2006. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding

Criteria relevant to the finding:

Section 1202 of the Public School Code (PSC) provides, in part:

No teacher shall teach, in any public school, any branch which he has not been properly certificated to teach.

Section 2518 of the PSC 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.

Certification Deficiencies

Our review of professional employees' certification for the period May 1, 2005 through June 11, 2008, found that one individual employed as a long-term substitute teacher did not hold the appropriate emergency certificate, and one individual was providing instruction on an expired Instructional I certificate.

Information pertaining to the assignments was submitted to the Bureau of School and Teacher Quality (BSLTQ), Department of Education, for its review. Subsequent to completion of fieldwork for our audit, BSLTQ determined the teachers were not properly certified; the District is therefore subject to subsidy forfeitures of \$2,803 for the 2005-06 school year and \$1,042 for the 2007-08 school year.

Recommendations

The *Hollidaysburg Area School District* should:

Require all professional employees to have valid Pennsylvania certification prior to teaching in the District's schools.

The *Department of Education* should:

Adjust the District's allocation to recover the subsidy forfeitures of \$3,845.

Management Response

Management stated the following:

Special Education, long-term substitute assignment 11/8/07-2/19/08. The Type 06 Emergency Certificate should cover [the first individual] for the first 20 days of her long-term assignment from 11/8/07 thru 12/10/07. [The individual] wasn't certified 12/11/07 thru 1/31/08 for 29 days. The individual received her Type 04 certificate on 2-1-08.

Management agrees it was an oversight in getting the Type 04. . . by the deadline; however days out of certification should be 29, not 57.

[The second individual] needed a Level II certificate for the beginning of 05/06 school year. As of 6/28/05, PDE had Level II assigned/on-hand.

As of 10/26/05, PDE noted her application was pending transcripts. This employee stated original transcripts were mailed to PDE and lost by PDE. New transcripts were sent to PDE which indicated employee had completed the courses by the deadline. PDE approved the Level II certification 5/1/06, but did not back date the issue. Since PDE had received this application by June 28, 2005, and our employee completed all requirements by that date, the employee should be regarded as properly certified for the 05/06 school year and the citation would not be justified.

Auditor Conclusion

Management provided its response prior to BSLTQ's determination. As noted in the body of this finding, BSLTQ subsequently confirmed the certification deficiencies. Therefore, the finding will stand and any further disagreement on the part of the District must be addressed to BSLTQ.

Observation No. 1 →

Memoranda of Understanding Not Updated Timely

Criteria relevant to this observation:

Section 1303-A(c) of the Public School Code provides:

All school entities shall develop a memorandum of understanding with local law enforcement that sets forth procedures to be followed when an incident involving an act of violence or possession of a weapon by any person occurs on school property. Law enforcement protocols shall be developed in cooperation with local law enforcement and the Pennsylvania State Police.

The Basic Education Circular (BEC) issued by the Department of Education entitled Safe Schools and Possession of Weapons, contains a sample MOU to be used by school entities. Section IV, General Provisions item B of the sample states:

This Memorandum may be amended, expanded or modified at any time upon the written consent of the parties, but in any event must be reviewed and re-executed within two years of the date of its original execution and every two years thereafter.

Our audit of the District's records found that the Memoranda of Understanding (MOU) currently on file between the District and two of the local law enforcement agencies have not been updated. The MOU with the Hollidaysburg Borough Police Department was signed October 7, 1998, and the MOU with the Allegheny Township Police Department was signed November 17, 1998.

The failure to update MOUs with local law enforcement agencies could result in a lack of cooperation, direction, and guidance between District employees and law enforcement agencies if an incident occurs on school property, at any school sponsored activity, or any public conveyance providing transportation to or from a school or school sponsored activity. This internal control weakness could have an impact on law enforcement notification and response, and ultimately the resolution of a problem situation.

Recommendations

The *Hollidaysburg Area School District* should:

1. Review, update and re-execute the current MOUs between the District and the two local law enforcement agencies.
2. Adopt a policy requiring the administration to review and re-execute the MOUs every two years.

Management Response

Management stated the following:

The Hollidaysburg Area School District has agreements with three local law enforcement agencies in accordance with the PA Public School Code. Two of these agreements need updated which the District will do as soon as possible.

Observation No. 2

Unmonitored Vendor System Access and Logical Access Control Weaknesses

What is logical access control?

“Logical access” is the ability to access computers and data via remote outside connections.

“Logical access control” refers to internal control procedures used for identification authorization, and authentication to access the computer systems.

The Hollidaysburg Area School District uses software purchased from an outside vendor for its critical student accounting applications (membership and attendance). Additionally, the District utilizes the Greater Altoona Career and Technology Center (GACTC) to provide system maintenance and support. Both the vendor and the GACTC have remote access into the District’s network servers.

Based on our current year procedures, we determined that a risk exists 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 is adequately monitoring all vendor activity in its system. However, since the District has adequate manual compensating controls in place to verify the integrity of the membership and attendance information in its database, that risk is mitigated.

Reliance on manual compensating controls becomes increasingly problematic if the District would ever experience personnel and/or procedure changes that could reduce the effectiveness of the manual controls. Unmonitored vendor system access and logical access control weaknesses could lead to unauthorized changes to the District’s membership information and result in the District not receiving the funds to which it was entitled from the state.

During our review, we found the District had the following weaknesses over vendor access to the District’s system:

1. The contract with the vendor did not contain a non-disclosure agreement for the District’s proprietary information.
2. The District does not have current information technology (IT) policies and procedures for controlling the activities of vendors/consultants, nor does it require the vendor to sign the District’s Acceptable Use Policy.

3. The District has certain weaknesses in logical access controls. We noted that the District's system parameter settings do not require the following: all users, including the vendor, to change their passwords every 30 days; all users, including the vendor, to use passwords that are a minimum length of eight characters; and all users, including the vendor to use passwords that include alpha, numeric and special characters. We also noted that the District's system parameter settings do not maintain a password history to prevent the use of a repetitive password (i.e., approximately last ten passwords).
4. The vendor uses a group userID rather than requiring that each employee has a unique userID and password.

Recommendations

The *Hollidaysburg Area School District* should:

1. Include in its contract with the vendor a non-disclosure agreement for the District's proprietary information.
2. Establish separate IT policies and procedures for controlling the activities of vendors/consultants and have the vendor sign this policy, or the District should require the vendor to sign the District's Acceptable Use Policy.
3. Implement a security policy and system parameter settings to require the following: all users, including the vendor, to change their passwords on a regular basis (i.e., every 30 days); all users, including the vendor, to use passwords that are a minimum length of eight characters; and all users, including the vendor, to use passwords that include alpha, numeric and special characters. The District should also implement a security policy and system parameter settings to maintain a password history that will prevent the use of a repetitive password (i.e., last ten passwords).
4. 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.

Management Response

Management disagreed with the observation and provided the following written response:

Comments below reference Hollidaysburg Area as “the District” and Greater Altoona CTC as “the CTC.” Agreements and documentation referenced below were provided to [the auditor] as a part of the audit information gathering process.

Observation title – Unmonitored Vendor System and Logical Access Control Weaknesses:

The word “unmonitored” does not appear to be applicable to the District situation. Replies to items 1, 2, 4, and the documentation associated with the audit, indicate that the system and data not only are monitored, but are controlled effectively to control unwarranted changes by the vendor.

- Password “weaknesses” might be described as such without consideration of the current 3 stage security structure in addition to procedure where users only gain access following the authorization of at least 3 district staff, 2 CTC staff, and 2 server configurations.

1. Non-disclosure agreements

- Briefly, there is no formal non-disclosure agreement in place between the district and the CTC. An email 10/17/08 from [the Auditor General’s Bureau of IT Audits] indicated that based on the contractual relationship, there was no necessity for CTC employees to sign an additional agreement with the district.

- The CTC is a school entity with non-disclosure inherent under 1) Family Educational Rights And Privacy Act (FERPA), 2) an acceptable use agreement, containing non-disclosure, as part of board policy, signed by employees, 3) with training based on documentation that was audited by previous internally authorized controls audits by an external entity and included with the initial response to this audit.

[V]endor employees sign non-disclosure as part of employment.

Formalized non-disclosure specifics are in progress between the CTC and the student information vendor, although in the current situation, there is no apparent need.

- District designated staff approves requests for access to the district data before the CTC implements security changes to allow that access.

- CTC releases district data directly to, or as assigned by, district staff.

2. Vendor activity policy, procedure and control

- If considered a vendor, the CTC works under the direction of the Consortium Agreement, referenced mainly in Exhibit A, starting on pages 3, paragraph 7, continuing with the specific items listed on page 4. [Exhibit omitted.] Although not in specifically stated rules for access, this agreement language recommends CTC staff to access district data (as controlled by policy/procedure; see previous controls audit), to maintain (monitor) security, and to work as a liaison between the district and the vendor (which would include controls for vendor access as currently used and audited).

- The CTC closely controls vendor access and monitors that access based on determination of need. Example packet, provided during the audit, documents one such occasion where the consortium SIS [Student Information System] vendor was required to fix a problem back in 2005. See also below, a vendor access control procedure overview.

- Consideration will be given to adding clearer language to the consortium agreement indicating access policies pending discussion on this reply.

- CTC will review additional resources to clarify the need for any additional controls to be implemented. Clarification on the need, and consideration for references to resources from the AG [Auditor General] IT Audit team would be an assist.

3. Password control (assessment is correct, with missing considerations)

- As indicated above, access to the membership and attendance data is controlled via a 3 stage logon, PC/network server, . . . application server, [vendor] application.

- The district staff maintains the PC/network logins requiring changes every 6 months.

- The district administration requests access to the [server] and the [vendor] application via a formal document.

- The CTC maintains the [vendor] application, recommending and working with the district to change annually.

- The above policies effectively change passwords to the membership and attendance data an average of every 120 days.

- The district has previously considered implementing a more frequent change policy. A “too frequent” change policy not only creates an insecure situation (users writing down passwords), but based on current technology and staffing, could create unreasonable demands in user support.

- The CTC has been working with the . . . vendor to increase the level of security for logon to the application. One enhancement in the last two years allows capability for ten digit userIDs and passwords. Full use of this capability has yet to be implemented, continuing with the currently approved policy. An additional enhancement can decrease the number of passwords used to gain access to the application. Careful consideration will need to be made before that type of change is implemented, due to the weakening of the current multi-stage structure.

- **The CTC will work with the District and the vendor to research and then implement . . . password change and syntax policies to match requirements approved by the District. Consideration for references to resources from the AG IT Audit team will help clarify some of the stringent requirements that are used by the audit for comparison to district settings.**

4. Vendor Group ID (without clarification as to the “vendor” referenced, we provided information on both)

- The CTC uses an Individual ID for logon to the . . . system, but uses a group ID for application access and for special system function requirements. CTC supervisor is notified of each special function access.

- The . . . vendor uses a group ID for both logon to system and application access. A combination of the CTC support procedures and vendor’s support call log identify the vendor support contact for an appropriately authorized vendor access. If a vendor programmer is to be involved, that as well is normally noted in the vendor log.

- **A sample of the vendor’s call log can be made available. The vendor access control procedure overview is listed below.**

Access Control Procedure Overview

1. District staff requests CTC support
2. CTC requests vendor support
3. Vendor requests access to district data
4. CTC defines access, authorizes/communicates access for the vendor based on district need/contact
5. Vendor activities are logged
6. CTC disables vendor access, reviews the logs as needed, reports to District.

Auditor Conclusion

Due to the sensitive nature of the information in the system, we continue to recommend forced password changes every 30 days, as well as the other logical access settings described above.

The conditions and recommendations stated above represent the information communicated to the auditors during our fieldwork. Any subsequent improvements or changes in management representations will be evaluated in the subsequent audit. The observation remains as presented.

Status of Prior Audit Findings and Observations

Our prior audit of the Hollidaysburg Area School District (HASD) for the school years 2003-04, 2002-03, 2001-02 and 2000-01 resulted in three reported findings. The first finding pertained to professional employees' certification, the second finding pertained to school bus drivers' qualifications, and the third finding related to the Statements of Financial Interests. 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 HASD Board's written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings. As shown below, we found that the HASD did not implement recommendations related to professional employees' certification. HASD did implement recommendations related to bus drivers' qualifications and Statements of Financial Interests.

<i>School Years 2003-04, 2002-03, 2001-02 and 2000-01 Auditor General Performance Audit Report</i>		
<i>Prior Recommendations</i>	<i>Implementation Status</i>	
<p><u><i>I. Finding No. 1: Possible Certification Deficiencies</i></u></p> <ol style="list-style-type: none"> 1. Take appropriate action to ensure compliance with current certification regulations. 2. DE should adjust the District's allocations to recover the appropriate subsidy forfeitures. 	<p>Background:</p> <p>Our review of the professional employees' certification and assignments for the period April 1, 2002 through April 30, 2005, was performed to determine compliance with the Public School Code and Bureau of School Leadership and Teacher Quality (BSLTQ), DE, Certification and Staffing Policies and Guidelines (CSPG).</p> <p>Our review found that six teachers may not have held the appropriate certificate as required by the CSPG.</p>	<p>Current Status:</p> <p>BSLTQ determined that four of the six teachers we questioned did not have the appropriate certification, and as a result, subsidy forfeitures in the amount of \$4,171 were deducted from the District's allocations on May 26, 2006.</p> <p>Although the deficiencies involving the specific individuals cited in the prior audit were resolved, our current audit found additional deficiencies. Consequently, we concluded that the HASD did not take appropriate corrective action to address this finding. See the finding contained in our current audit (page 6).</p>

<p><u>II. Finding No. 2: School Bus Drivers' Qualifications Irregularities</u></p> <ol style="list-style-type: none"> 1. Immediately obtain, from the transportation contractor the missing documentation referred to in our finding in order to ensure that drivers transporting students in the District possess proper qualifications. 2. Review each driver's qualifications prior to that person transporting students, and periodically thereafter. 3. Maintain files, separate from the transportation contractor, for all bus drivers and work with the contractor to ensure the files are up-to-date and complete. 	<p>Background:</p> <p>Our review of the District's records pertaining to contracted school bus driver services found several irregularities, including lack of documentation and qualifications that had expired.</p>	<p>Current Status:</p> <p>The District now maintains a separate file from the contractors and all required information was on hand at the District for our current audit.</p> <p>We confirmed that the transportation coordinator reviews the drivers' qualifications before they transport students.</p> <p>Based on the results of our current audit, we concluded that the HASD has implemented our recommendations.</p>
<p><u>III. Finding No. 3: Former Board Members Failed to File a Statement of Financial Interests</u></p> <ol style="list-style-type: none"> 1. Seek the advice of the District's solicitor in regard to the board's responsibility when an elected board member fails to file a Statement of Financial Interest. 2. Develop procedures to ensure that all individuals required to file Statements of Financial Interests do so in compliance with the Ethics Act. 	<p>Background:</p> <p>Our review of District records found two former board members failed to file Statement of Financial Interests as required by the Pennsylvania Public Official and Employee Ethics Act for the 2003 reporting year.</p>	<p>Current Status:</p> <p>The District now notifies board members when the Statements of Financial Interests are due. Our current audit found that all board members' statements were on file.</p> <p>Based on the results of our current audit, we concluded the District has implemented our recommendations.</p>

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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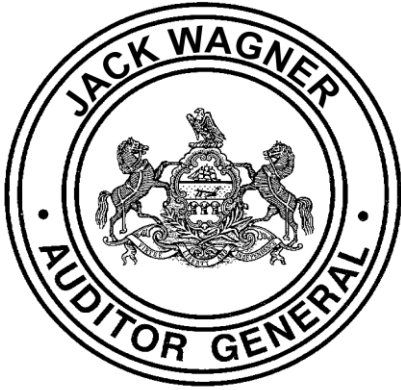
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