

INTERBORO SCHOOL DISTRICT
DELAWARE COUNTY, PENNSYLVANIA
PERFORMANCE AUDIT REPORT

APRIL 2011

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

Mr. Paul S. Eckert, Board President
Interboro School District
900 Washington Avenue
Prospect Park, Pennsylvania 19076

Dear Governor Corbett and Mr. Eckert:

We conducted a performance audit of the Interboro School District (ISD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period April 27, 2007 through July 16, 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 ISD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in the finding noted in this report. In addition, we identified one matter unrelated to compliance that is reported as an observation. A summary of these results is presented in the Executive Summary section of the audit report.

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

Sincerely,

/s/

JACK WAGNER
Auditor General

April 13, 2011

cc: **INTERBORO 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 Interboro School District (ISD). 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 ISD in response to our prior audit recommendations.

Our audit scope covered the period April 27, 2007 through July 16, 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 ISD encompasses approximately 11 square miles. According to 2000 federal census data, it serves a resident population of 24,408. According to District officials, in school year 2007-08 the ISD provided basic educational services to 3,883 pupils through the employment of 291 teachers, 285 full-time and part-time support personnel, and 17 administrators. Lastly, the ISD received more than \$13.2 million in state funding in school year 2007-08.

Audit Conclusion and Results

Our audit found that the ISD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures; however, as noted below, we identified one compliance-related matter reported as a finding and one matter unrelated to compliance that is reported as an observation.

Finding: Lack of Memorandum of Understanding and Memoranda Not Updated Timely. The ISD did not have a signed Memorandum of Understanding (MOU) with one of its four local law enforcement agencies. Furthermore, we found that the current MOUs with the other three local law enforcement agencies were signed in November 1998 and in January 1999 and have not been updated (see page 6).

Observation: Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications. Our audit found that the ISD had not implemented our prior audit recommendations regarding bus drivers' qualifications (see page 8).

Status of Prior Audit Findings and Observations. With regard to the status of our prior audit recommendations to the ISD from an audit we conducted of the 2005-06, 2004-05, 2003-04 and 2002-03 school years, we found the ISD had taken appropriate corrective action in implementing our recommendations pertaining to the unmonitored vendor system access and logical access control weaknesses finding

(see page 10). However, we found the ISD had not taken appropriate corrective action in implementing the recommendations in our observations regarding bus drivers' qualifications and a Memorandum of Understanding not being updated timely (see page 13).

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 April 27, 2007 through July 16, 2010, except for the verification of professional employee certification which was performed for the period March 12, 2007 through May 25, 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 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 ISD'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?
- ✓ 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.

ISD 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 bus driver qualifications, professional employee certification, and financial stability.
- Items such as Board meeting minutes.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on January 28, 2008, we performed audit procedures targeting the previously reported matters.

Findings and Observations

Finding

Lack of Memorandum of Understanding and Memoranda Not Updated Timely

Criteria relevant to the finding:

Public School Code
Section 13-1303-A(c) provides:

All school entities shall develop a memorandum of understanding with local law enforcement which 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.

Additionally, the Basic Education Circular issued by the Department of Education entitled Safe Schools and Possession of Weapons, as well as the Complete All-Hazards School Safety Planning Toolkit disseminated by the Pennsylvania Emergency Management Association, contain a sample MOU to be used for school entities. Section VI, General Provisions, item B of this 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 Interboro School District records found that the District did not have a signed Memorandum of Understanding (MOU) with one of its four local law enforcement agencies available for audit.

Furthermore, our current audit found that the District had not implemented our prior audit recommendations regarding the MOU between the District and another of its local law enforcement agencies that had not been updated (see page 13). Additionally, we found that the MOUs with the other three local law enforcement agencies were signed in November 1998 and January 1999 and have not been updated.

The failure to obtain and update a signed MOU with all 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 on 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 *Interboro School District* should:

1. In consultation with the solicitor, develop and implement a MOU between the District and the local law enforcement agency for which there is no MOU.

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

Management Response

Management stated the following:

Three years ago, the Assistant Superintendent began a process to update Memorandum of Understanding (MOU) agreements between each of the boroughs/township and the School District, however, it soon became apparent that the agreements required much legal scrutiny by the solicitors representing each police department. I informed the previous Superintendent of the need to enlist our District's solicitor to engage with each borough's attorney to resolve the issues in order to finalize the MOU's. At that time, I was informed that the Superintendent would take the matter under consideration in her office. That was the last time the MOU's were discussed.

As noted in the Monitoring Process document, the Superintendent was directly involved with this process and stated that she would contact each police department for the purpose of signing the MOU's.

At this juncture, I will become directly involved to ensure that these agreements are updated, in concert with the District's solicitor, should I be given that responsibility.

The District's solicitor reviewed and prepared an MOU that was sent out to the police chiefs of each borough for their signature in early 2009.

Observation →

Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

Criteria relevant to the observation:

Public School Code 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.

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 current audit found that the District had not implemented our prior audit recommendations regarding bus drivers' qualifications (see page 13). We made our recommendations in the interest of the protection of students, and here reiterate those recommendations.

The ultimate purpose of the requirements of the Public School Code and CPSL cited in the box to the left is to ensure the protection of the safety and welfare of the students transported in school buses. To that end, we believe there are other serious crimes that school districts should consider, on a case-by-case basis, in determining a prospective employee's suitability to have direct contact with children. Such crimes would include those listed in Section 111 but which were committed beyond the five-year look-back period, as well as other crimes of a serious nature that are not on the list at all. School districts should also consider implementing written policies and procedures to ensure that the district is immediately informed of any charges and convictions that may have occurred after the commencement of employment.

The District has not yet adopted written policies or procedures, as we recommended in the prior audit, to ensure that District personnel are notified if current employees have been charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children. This lack of written policies and procedures is an internal control weakness that could result in the continued employment of individuals who may pose a risk if allowed to continue to have direct contact with children.

Recommendations

The *Interboro School District* should:

1. Develop a process to determine, on a case-by-case basis, whether prospective and current employees of the District have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children.
2. Implement written policies and procedures to ensure that the District is notified when current employees of the District are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children and to ensure that the District considers on a case-by-case basis whether any conviction of a current employee should lead to an employment action.

Management Response

Management stated the following:

While it is true that the Interboro School District did not and still does not have a policy or procedure for periodically checking files for clearances, the District has established a procedure whereby no new applicants will be forwarded to the School Board for approval of hiring without having the proper clearances.

The District can now assure interested parties that all current bus drivers and monitors have clearances, as according to the attached procedure.

Auditor Conclusion

The procedure referred to in management’s response addresses “new employees, transfers and reclassifications.” As indicated by management’s response, this does not address the weaknesses addressed in our recommendations regarding crimes not disqualifying that nevertheless could affect employees’ suitability, and notification of charges and convictions of current employees. The observation will stand as written.

Status of Prior Audit Findings and Observations

Our prior audit of the Interboro School District (ISD) for the school years 2005-06, 2004-05, 2003-04 and 2002-03 resulted in one reported finding and two observations. The finding pertained to unmonitored vendor system access and logical access control weaknesses. The first observation pertained to internal control weaknesses in administrative policies regarding bus drivers' qualifications, and the second pertained to internal control weaknesses regarding a Memorandum of Understanding. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We performed audit procedures, and questioned District personnel regarding the prior findings. As shown below, we found that the ISD did implement recommendations related to the finding but did not implement recommendations to the observations.

| <i>School Years 2005-06, 2004-05, 2003-04 and 2002-03 Auditor General Performance Audit Report</i> | | |
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| <i>Prior Recommendations</i> | <i>Implementation Status</i> | |
| <p><u><i>I. Finding: Unmonitored Vendor System Access and Logical Access Control Weaknesses</i></u></p> <ol style="list-style-type: none"> 1. Generate monitoring reports (including firewall logs) of the vendor and employee remote access and activity on the system. Monitoring reports should include the date, time, and 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. Perform reconciliations between system generated membership | <p>Background:</p> <p>Our prior audit found that the ISD uses software purchased from an outside vendor for its critical student accounting applications. The software vendor has remote access into the District's network servers. We determined that a risk existed 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.</p> | <p>Current Status:</p> <p>Our current audit found that the ISD implemented all of our recommendations.</p> |

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| <p>and attendance reports and manually kept membership and attendance records to ensure that any unauthorized changes within the system would be detected in a timely manner.</p> <p>3. Require the vendor to assign unique userIDs and passwords to vendor employees authorized to access the District's 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.</p> <p>4. Keep a copy of the fully executed contract with the vendor, signed by both parties, on file.</p> <p>5. The District's legal counsel should review any major contract before the District enters into an agreement.</p> <p>6. Maintain documentation to evidence that terminated employees are properly removed from the system in a timely manner.</p> <p>7. Develop policies and procedures to require written authorization when adding, deleting, or changing a userID.</p> <p>8. The upgrades/updates to the District's system should be made only after receipt of written authorization from appropriate District officials.</p> | | |
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| <p>9. Store back-up tapes in a secure off-site location.</p> <p>10. 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.</p> <p>11. The District's Acceptable Use Policy should include provisions for authentication (e.g., password security and syntax requirements). Further, all employees should be required to sign the policy.</p> <p>12. Implement a security policy and system parameter settings to require all users, including the vendor, to change their 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 (i.e., 60 minutes maximum).</p> | | |
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| <p><u>II. Observation No. 1:</u> <u>Internal Control</u> <u>Weaknesses in</u> <u>Administrative Policies</u> <u>Regarding Bus Drivers'</u> <u>Qualifications</u></p> <ol style="list-style-type: none"> 1. Develop a process to determine, on a case-by-case basis, whether prospective and current employees of the District have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children. 2. Implement written policies and procedures to ensure the District is notified when drivers are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children. | <p>Background:</p> <p>Our prior audit found that the District did not have written policies or procedures in place to ensure that it was notified if current employees were charged with or convicted of serious criminal offenses which should be considered for the purpose of determining an individual's continued suitability to be in direct contact with children. We considered this lack of written policies and procedures to be an internal control weakness that could result in the continued employment of individuals who may pose a risk if allowed to continue to have direct contact with children.</p> | <p>Current Status:</p> <p>Our current audit found that ISD has not complied with our recommendations. As of our fieldwork completion date, the District had not adopted policies or procedures to address our concerns (see the observation, page 8).</p> |
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| <p><u>III. Observation No. 2:</u> <u>Internal Control</u> <u>Weaknesses Regarding</u> <u>Memorandum of</u> <u>Understanding</u></p> <ol style="list-style-type: none"> 1. Review, update and re-execute the current Memorandum of Understanding (MOU) between the school and the local police department. 2. Adopt a policy requiring the administration to review and re-execute the MOU every two years. | <p>Background:</p> <p>Our prior audit of the District's records found that the MOU between the District and a local police department had not been updated.</p> | <p>Current Status:</p> <p>Our current audit found that ISD has not complied with our recommendations. As of our fieldwork completion date, the District had not updated its current MOUs nor adopted a policy to review and re-execute the MOUs every two years. In addition, no MOU was available for one of the District's local law enforcement agencies (see the finding, page 6).</p> |
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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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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.

