

MANHEIM CENTRAL SCHOOL DISTRICT  
LANCASTER COUNTY, PENNSYLVANIA  
PERFORMANCE AUDIT REPORT

MARCH 2011



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

Ms. Nancy Sarley, Board President  
Manheim Central School District  
71 North Hazel Street  
Manheim, Pennsylvania 17545

Dear Governor Corbett and Ms. Sarley:

We conducted a performance audit of the Manheim Central School District (MCSD) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period March 9, 2007 through October 9, 2009, 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, 2007, 2006 and 2005. 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 MCSD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in the 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 MCSD's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve MCSD's operations and facilitate compliance with legal and administrative requirements.

Sincerely,

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JACK WAGNER  
Auditor General

March 4, 2011

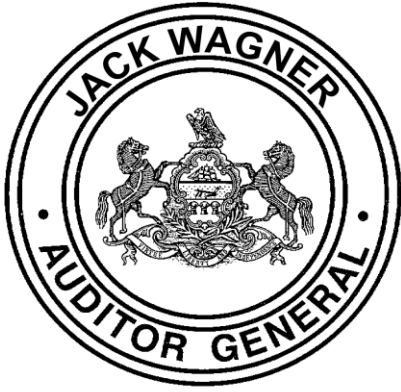
cc: **MANHEIM CENTRAL SCHOOL DISTRICT** Board Members

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## **Executive Summary**

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### **Audit Work**

The Pennsylvania Department of the Auditor General conducted a performance audit of the Manheim Central School District (MCSD). 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 MCSD in response to our prior audit recommendations.

Our audit scope covered the period March 9, 2007 through October 9, 2009, 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, 2006-07, 2005-06 and 2004-05.

### **District Background**

The MCSD encompasses approximately 78 square miles. According to 2008 local census data, it serves a resident population of 21,986. According to District officials, in school year 2007-08 the MCSD provided basic educational services to 3,035 pupils through the employment of 223 teachers, 149 full-time and part-time support personnel, and 20 administrators. Lastly, the MCSD received more than \$11.1 million in state funding in school year 2007-08.

### **Audit Conclusion and Results**

Our audit found that the MCSD complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures; however, as noted below, we identified two compliance-related matters reported as findings.

#### **Finding No. 1: Continued Internal Control Weaknesses Resulted in Questionable Transportation Reimbursements.**

Our current audit found that the MCSD had not fully implemented our prior audit recommendations pertaining to internal control weaknesses that resulted in questionable transportation reimbursements (see page 5).

#### **Finding No. 2: Internal Control Weaknesses Governing the Use of Procurement Cards.**

Our audit found that MCSD issued procurement cards to 53 individuals. From July through September 2007, a lack of board policy and administrative control or guidance related to the use of the cards resulted in violations of the state bid law, payments for items that were not supported by invoices or receipts, and improper payments of Pennsylvania sales tax (see page 8).

#### **Status of Prior Audit Findings and Observations.**

With regard to the status of our prior audit recommendations to the MCSD from an audit we conducted of the 2003-04 and 2002-03 school years, we found the MCSD had taken appropriate corrective action in implementing all but one of our recommendations pertaining to unmonitored vendor system access and

logical access control weaknesses (see page 12).

We found the MCSD had not taken appropriate corrective action regarding three of our five recommendations pertaining to internal control weaknesses that resulted in questionable transportation reimbursements (see page 14).

We found the MCSD had taken appropriate corrective action in implementing our recommendations pertaining to internal control weaknesses in administrative policies regarding bus drivers' qualifications (see page 15).

We found the MCSD had taken appropriate corrective action in implementing our recommendations pertaining to internal control weaknesses regarding the school violence Memoranda of Understanding (see page 16).



## Audit Scope, Objectives, and Methodology

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### 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 March 9, 2007 through October 9, 2009.

Regarding state subsidy and reimbursements, our audit covered school years 2007-08, 2006-07, 2005-06 and 2004-05.

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 MCSD'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:

- ✓ 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.

MCS D 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.

Our audit examined the following:

- Records pertaining to pupil transportation, bus driver qualifications, and financial stability.
- Items such as Board meeting minutes.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on November 19, 2007, we reviewed the MCS D's response to DE dated April 28, 2009. We then performed additional audit procedures targeting the previously reported matters.

## Findings and Observations

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### Finding No. 1

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*Criteria relevant to the finding:*

DE instructions require district personnel to use the sample average method or weighted average method to report miles vehicles traveled with, miles vehicles traveled without pupils and the number of pupils transported. The weighted average method requires odometer readings for mileage changes and the recording of any changes for the number of pupils. The sample average method requires odometer readings once during each month from October through May, which measures and records (1) the number of miles the vehicle traveled with pupils, (2) the number of miles the vehicle traveled without pupils, and (3) the greatest number of pupils assigned to ride the vehicle at any one time. The average of the eight measurements is reported to DE. District personnel did not use either method as required by DE.

### Continued Internal Control Weaknesses Resulted in Questionable Transportation Reimbursements

Our audit of the District's pupil transportation data reported to the Department of Education (DE) for the 2001-02 and 2000-01 school years found procedural errors resulting in questionable transportation reimbursements. These errors were as follows:

- Failure to correctly weight the miles vehicles traveled with pupils and the miles vehicles traveled without pupils.
- Failure to weight pupil counts.

Our audit of the 2003-04 and 2002-03 school years found the same procedural errors. The documentation that would allow us to calculate the weighted averages required by DE instructions was not available at the time of our audit.

Our audit of the District's 2007-08, 2006-07, 2005-06 and 2004-05 school years' pupil transportation data reported to DE again found that:

- The District is not recording and calculating miles with and without pupils, nor is it retaining odometer readings for all vehicles to support mileage data used in calculations. The District is relying on the contractors to provide this data without odometer reading support. Only one of the two contractors was able to provide odometer readings to support the data provided to the District. Review of the odometer readings provided found numerous errors in the miles with and without pupils reported by the contractor to the District.
- The District is not maintaining pupil rosters to support the sample average calculations. Only one monthly roster was available for audit review.
- The District is not verifying the accuracy of data supplied by the contractors, but merely accepting the figures and relying on their accuracy.

As a result of the lack of documentation, we were unable to verify the accuracy of transportation reimbursements of \$875,741, \$934,505, \$747,598 and \$792,764 for the 2007-08, 2006-07, 2005-06 and 2004-05 school years, respectively.

Transportation data must be collected and reported in accordance with DE instructions. The failure of District personnel to retain complete, reliable and accurate data places the District at risk of losing state reimbursement for noncompliance with DE reporting instructions.

Internal controls are the responsibility of management. Good internal controls provide management with assurance that data is collected, recorded and reported accurately in accordance with management intent. Weaknesses in internal controls do not provide management with those assurances.

## **Recommendations**

The *Manheim Central School District* should:

1. Obtain, review and record the odometer readings for all vehicles, in order to complete the sample average calculations used to report miles with and without pupils to DE.
2. Retain pupil rosters, for audit review, used to complete the sample average calculations of pupil counts reported to DE.
3. Develop and implement a review system to ensure all transportation data and supporting documentation is accurately reported and maintained for audit review.
4. The business manager should ensure that the above recommendations are implemented by transportation personnel, so that management is proved assurance that data being reported to DE is accurate.

The *Department of Education* should:

5. Require the District to maintain sufficient, competent, and relevant documentation to ensure proper justification for the receipt of state funds.

**Management Response**

Management stated the following:

The School District Transportation Staff has implemented the [retention] of odometer readings for all vehicles to support the data used in mileage calculations. The School District will also supply hard copy of monthly transportation rosters for each vehicle for the auditors use.

**Finding No. 2** →

**Internal Control Weaknesses Governing the Use of Procurement Cards**

*Criteria relevant to the finding:*

Section 807.1 of the Public School Code provides, in part:

(a) All furniture, equipment, textbooks, school supplies and other appliances for the use of the public schools, costing ten thousand dollars (\$10,000) or more shall be purchased by the board of school directors only after due advertisement as hereinafter provided. Supplies costing ten thousand dollars (\$10,000) or more shall be purchased by the board of school directors only after public notice has been given by advertisement once a week for three weeks in not less than two (2) newspapers of general circulation.

(b) The board of school directors shall accept the bid of the lowest responsible bidder, kind, quality, and material being equal . . . .

As a result of a citizen's inquiry received by the Department of the Auditor General, we reviewed District procurement card (P-card) invoices for three months of 2007 (July, August, and September). Manheim Central School District (MCSD) issued P-cards with various limits to 53 individuals. The limits were noted in each individual's signed card usage agreement.

Our review of the invoices for the three-month period found the following issues:

- Failure to bid the purchase of supplies and equipment.
- Payment of 19 separate items that were not supported by an invoice or receipt.
- Improper payment of Pennsylvania Sales Tax on 43 separate purchases totaling \$283.
- Lack of board policy and administrative control over transactions.

Failure to Bid Supplies and Equipment Purchases

During the three-month period reviewed, District personnel purchased computer supplies and equipment costing \$32,096, and instructional supplies and equipment costing \$11,775, without the benefit of competitive bids.

District personnel stated that the majority of the computer purchases were to expedite completion of the computer installations in preparation for the opening of the new middle school in September. Also, District administrators believed that a 2007 purchase of art supplies for \$4,695 had been made through a joint purchasing agreement with the Lancaster-Lebanon Intermediate Unit #13. However, they were unable to provide any documentation to support this belief.

### Payment of 19 Separate Items without Invoices or Receipts

District personnel approved and paid charges to the P-cards that were not supported by either invoices or receipts. On October 7, 2009, we performed our initial review of the District's P-card charges and found that a total of 22, 36, and 27 charges were made during the months of July, August, and September 2007, respectively. These charges totaled \$9,929. All were missing invoices or receipts. On October 14, 2009 and November 2, 2009, after our audit brought this to the attention of District personnel, they provided us with copies of many of the missing invoices, which had not been filed with the paid P-card invoices. After reviewing the additional documentation provided, we determined that missing invoices or receipts now totaled 7, 9, and 3 for the months of July, August, and September 2007, respectively, totaling \$1,987.

Generally accepted business practices require all payments to be supported by actual invoices or receipts detailing what was purchased, the quantities, and the cost. Failure to obtain and file them with the P-card invoices results in the District being unable to verify what was actually being purchased.

### Improper Payment of Pennsylvania Sales Tax

District personnel approved and paid charges to the P-cards for 43 separate transactions that included Pennsylvania sales tax totaling \$283.

Since MCSD is a tax exempt entity, sales tax should not have been charged on any of these purchases. The failure of District personnel making P-card purchases to provide the vendors with the District's sale tax exemption number resulted in these unnecessary payments.

### Lack of Board Policy and Administrative Control

During the three-month period reviewed, no board policy existed governing the use of the P-cards and the only administrative control procedures that existed were those listed in the individual's procurement card usage agreement. This agreement provided for:

- A credit limit and a single purchase limit which varied for each individual.
- Business-related purchases only.
- Compliance with internal control procedures to protect District assets including: keeping receipts, reconciling purchasing monthly memo statements, and following proper card security measures.

Our review of P-card activity for the three-month period in 2007 found that the controls in place during this time did not provide sufficient controls or guidance to District personnel. In particular, compliance with bidding requirements of the Public School Code was not addressed.

### **Recommendations**

The *Manheim Central School District* should:

1. Determine if the controls governing the use of P-cards in the District are adequate.
2. Review the limits given to P-card holders and ensure those limits are low enough to ensure that purchases cannot exceed bidding thresholds.
3. Ensure compliance with state bid law requirements.
4. Ensure that all P-card purchases are supported by actual invoices or receipts.
5. Implement a policy making the P-card user liable for any sales tax charges, other than room and meal costs.

### **Management Response**

Management stated the following:

These [supplies and equipment] purchases were made as a result of an untimely change in technology specifications



for the newly constructed middle school, which was scheduled to be opened in September 2007. Contracts were made with the state approved contractor who could supply the technical equipment (needed for the instructional program), but the delivery date for the needed equipment went well beyond the scheduled opening day of school. A decision was made to purchase compatible equipment online in order to have the system operational by the start of school. The purchases were made at approximately 50 percent of the state approved contractor's cost.

Corrective action: The District administration will adhere to the established bidding policies and regulations. District Policy No. 625 addresses this issue.

Management agrees with five (5) missing invoices. The other fourteen (14) are from Amazon whose procedure is to give the purchaser an invoice for an entire order, but then ships in multiple shipments for which there is a separate charge. As a matter of practice the business office personnel attach the entire invoice as back-up and then note the dollar amounts of each charge.

Corrective action: The District administration will follow the accepted procedures as outlined by the auditing team.

District Administration will regularly communicate, to staff that use procurement cards, the exempt status of the district with regard to sales tax.

. . . District policy No. 625 [Procurement Cards] was adopted September 23, 2008.

## Status of Prior Audit Findings and Observations

Our prior audit of the Manheim Central School District (MCSD) for the school years 2003-04 and 2002-03 resulted in two reported findings and two reported observations. The first finding pertained to unmonitored vendor system access and logical access control weaknesses, the second finding pertained to questionable transportation reimbursements, the first observation pertained to internal control weaknesses in administrative policies regarding bus drivers' qualifications, and the second observation pertained to internal control weaknesses regarding the school violence Memoranda of Understanding (MOU). 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 MCSD Board's written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings and observations. As shown below, we found that the MCSD did implement some recommendations related to unmonitored vendor system access and logical access control weaknesses; did not implement all the recommendations related to internal control weaknesses that resulted in questionable transportation reimbursements; did implement recommendations related to internal control weaknesses in administrative policies regarding bus drivers' qualifications; and did implement recommendations related to internal control weaknesses regarding the school violence MOU.

<i>School Years 2003-04 and 2002-03 Auditor General Performance Audit Report</i>		
<i>Prior Recommendations</i>	<i>Implementation Status</i>	
<p><u>I. Finding No. 1:</u> <u>Unmonitored Vendor System Access and Logical Access Control Weaknesses</u></p> <p>1. Review monitoring reports of vendor activity on the District's system. 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.</p> <p>2. Perform reconciliations between system generated membership and attendance reports and manually kept</p>	<p><b>Background:</b></p> <p>Our prior audit found that the MCSD uses software purchased from an outside vendor for its critical student accounting applications (membership and attendance). The software vendor has remote access into the District's network servers.</p> <p>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. Further, the District did not perform formal, documented reconciliations between manual records and computerized records for membership and attendance.</p> <p>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.</p>	<p><b>Current Status:</b></p> <p>Our current audit found that MCSD implemented five of our six recommendations.</p> <p>The MCSD has taken no action on our recommendation related to performing reconciliations between system generated membership and attendance reports, and manually kept records.</p> <p>Reconciliations between manually generated and system generated records is a tool the District should use to verify the reliability of system generated data. Failure of the District to complete these reconciliations places the</p>

<p>membership and attendance records to ensure that any unauthorized changes within the system would be detected in a timely manner.</p> <p>3. 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 own Acceptable Use Policy.</p> <p>4. The District's Acceptable Use Policy should include provisions for authentication (e.g., password security and syntax requirements).</p> <p>5. 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 lock out users after three unsuccessful attempts and log users off the system after a period of inactivity (i.e., 60 minutes maximum).</p> <p>6. Store system back-ups at a secure, off-site location.</p>		<p>District in jeopardy of failing to detect errors in its system generated data. Therefore, we again recommend the District perform reconciliations between system generated membership and attendance reports and manually kept membership and attendance records to ensure that any unauthorized changes within the system are detected in a timely manner.</p>
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<p><u>II. Finding No. 2: Internal Control Weaknesses Resulted in Questionable Transportation Reimbursements</u></p> <ol style="list-style-type: none"> <li>1. Review and adhere to DE instructions and guidelines for the completion of end-of-year reports.</li> <li>2. Record and calculate miles with and without pupils in accordance with DE instructions, and retain odometer readings for all vehicles to support mileage data used in calculations.</li> <li>3. Maintain pupil rosters in accordance with DE instructions for weighting purposes. These pupil rosters must support the number of students transported used in District calculations and must be retained for all vehicles.</li> <li>4. Develop and implement internal control procedures to ensure that all transportation data and supporting documentation is accurately reported and maintained for audit review.</li> <li>5. Implement a review process prior to submission of reports to DE.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit for the 2003-04 and 2002-03 school years found a continuation of internal control weaknesses cited in our audit for the 2001-02 and 2000-01 school years.</p> <p>In our audit of the District’s pupil transportation data reported to DE for the 2001-02 and 2000-01 school years, we found procedural errors resulting in questionable transportation reimbursements. The District failed to correctly weight the miles vehicles traveled with and without pupils and to weight pupil counts, and also failed to retain required supporting documentation.</p> <p>Our subsequent audit of the 2003-04 and 2002-03 school years stated that because the 2001-02 and 2000-01 school years’ audit was released on December 23, 2004, the District could not implement our recommendations until the 2004-05 school year. Consequently, our prior audit found the same procedural errors occurred. In addition, it found that the documentation that would allow us to calculate the weighted averages required by DE instructions was again not available. We noted that the Board’s corrective actions were to be implemented for school years subsequent those in our prior audit scope, so the effectiveness of those corrections would be verified during the next audit of the District.</p>	<p><b>Current Status:</b></p> <p>Our current audit found that MCSD implemented only two of our five recommendations. Continuing internal control weaknesses are addressed in Finding No. 1 of our current report (page 5).</p> <p>The recommendations the District implemented were:</p> <ul style="list-style-type: none"> <li>• The transportation coordinator does now review DE instructions and guidelines prior to completing end-of-year reports.</li> <li>• The business manager now reviews reports prior to submission to DE.</li> </ul>
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<p><u>III. 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"> <li>1. Develop a process to determine, on a case-by-case basis, whether prospective and current employees of the District or the District's transportation contractors 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.</li> <li>2. Implement written policies and procedures to ensure the District is notified when current employees of the District's transportation contractors 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.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit found that the District's transportation contractors did not have written policies or procedures in place to ensure that they were 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><b>Current Status:</b></p> <p>Our current audit found that the MCSD complied with our recommendations by incorporating into its transportation contracts a requirement that the District be notified immediately if during employment any driver is charged with or convicted of a criminal offense, in order to ensure an individual's continued suitability to be in direct contact with children.</p>
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<p><i>IV. Observation No. 2: Internal Control Weakness Regarding School Violence Memorandum of Understanding</i></p> <ol style="list-style-type: none"> <li>1. In consultation with the District's solicitor, review, update and re-execute the current MOUs between the District and law enforcement agencies.</li> <li>2. Adopt a policy requiring the administration to review and re-execute the MOUs every two years.</li> </ol>	<p><b>Background:</b></p> <p>Our prior audit of the District's records found that the current MOUs between the District and its local law enforcement agencies were dated February 3, 1997, and February 12, 1997, and none had been updated since.</p>	<p><b>Current Status:</b></p> <p>Our current audit found that the MCSD complied with our recommendations by reviewing and re-executing the District's MOUs with the local law enforcement agencies as of June 29, 2009.</p> <p>Although the board has not adopted a policy requiring the administration to review and re-execute the MOUs every two years, the current MOUs themselves include a provision that the MOUs are to be reviewed and re-executed every two years.</p>
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## **Distribution List**

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

The Honorable Tom Corbett  
Governor  
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Harrisburg, PA 17120

The Honorable Ronald J. Tomalis  
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The Honorable Robert M. McCord  
State Treasurer  
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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](http://www.auditorgen.state.pa.us).

