THE SCHOOL DISTRICT OF THE CITY OF ERIE ERIE COUNTY, PENNSYLVANIA PERFORMANCE AUDIT REPORT

APRIL 2010

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

Mr. John Harkins, Board President The School District of the City of Erie 148 West 21st Street Erie, Pennsylvania 16502

Dear Governor Rendell and Mr. Harkins:

We conducted a performance audit of the School District of the City of Erie (SDCE) to determine its compliance with applicable state laws, regulations, contracts, grant requirements and administrative procedures. Our audit covered the period March 16, 2006 through May 15, 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 SDCE complied, in all significant respects, with applicable state laws, regulations, contracts, grant requirements, and administrative procedures, except as detailed in the seven findings 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 findings, observation and recommendations have been discussed with SDCE's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve SDCE's operations and facilitate compliance with legal and administrative requirements. We appreciate the SDCE's cooperation during the conduct of the audit and their willingness to implement our recommendations.

Sincerely,

/s/ JACK WAGNER Auditor General

April 2, 2010

cc: THE SCHOOL DISTRICT OF THE CITY OF ERIE Board Members

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of The School District of the City of Erie (SDCE). 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 SDCE in response to our prior audit recommendations.

Our audit scope covered the period March 16, 2006 through May 15, 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 SDCE encompasses approximately 19 square miles. According to 2000 federal census data it serves a resident population of 103,562. According to District officials, in school year 2005-06 the SDCE provided basic educational services to 12,404 pupils through the employment of 1,024 teachers, 458 full-time and part-time support personnel, and 62 administrators. Lastly, the SDCE received more than \$73 million in state funding in school year 2005-06.

Audit Conclusion and Results

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

Finding 1: Improper Tuition Agreement and Waivers Cost the District Taxpayers \$1,138,080. Our audit found that the

approval of the Amended Regional Choice Initiative allowed for a reduced tuition rate to be charged to nine neighboring districts for students educated in the Northwest Pennsylvania Collegiate Academy. In addition to the reduced tuition, the SDCE also improperly approved the waiving of tuition for students from one Pennsylvania District and one student from outside Pennsylvania (see page 6).

Finding 2: Errors in Reporting Data, Lack of Documentation and Internal Control Weaknesses Regarding Pupil

Transportation. Our audit found that pupil transportation reports for the 2005-06 and 2004-05 school years were inaccurate resulting in net overpayments of \$20,734 in regular transportation and a net overpayment of \$109,725 for nonpublic and charter school pupil transportation. Additionally, internal control weaknesses and a lack of documentation was noted to support the transportation reimbursement received (see page 9).

Finding 3: Errors in Reporting Social
Security and Medicare Wages Resulted in
Reimbursement Overpayments Totaling
\$63,273. Our audit found that Social
Security and Medicare wages for the
2005-06 and 2004-05 school years were
incorrectly reported to the Department of
Education (DE) resulting in reimbursement
overpayments totaling \$63,273 (see
page 15).

Finding 4: Certification Deficiencies.

Our audit of the professional employees' certification for the period covering January 1, 2006 to January 31, 2008 found various employees were not appropriately certified for their positions (see page 17).

Einding 5: Charter School Tuition
Calculation Errors Resulted in
Overpayments. Our audit found errors
made by SDCE personnel when completing
tuition rate calculation forms, which resulted
in the SDCE being overcharged for students
enrolled in three charter schools for the
2005-06 school year (see page 20).

Finding 6: Driver Education
Reimbursement Disallowance. Our audit of the SDCE's annual high school driver education reports for the 2004-05 school year found that students were not provided behind-the-wheel instruction in accordance with DE approved program (see page 21).

Finding 7: Improper Student Activity Fund Practices. Our audit of the District's student activity fund records for the 2006-07 school year at four high schools and three middle schools found various improper accounts and internal control weaknesses (see page 23).

Observation: Continued Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications.

Our audit found continued internal control weaknesses in administrative policies regarding bus drivers' qualifications (see page 28).

Status of Prior Audit Findings and

Observations. With regard to the status of our prior audit recommendations to the SDCE from an audit we conducted of the 2003-04 and 2002-03 school years, we found the SDCE had taken appropriate corrective action related to reporting charter school tuition payments (see page 29), bus driver qualifications (see page 36) and rental reimbursements (see page 36), but did not take appropriate corrective action in implementing our recommendations pertaining to driver education (see page 30), student activity funds (see page 31), pupil transportation (see page 33), certification (see page 34), tuition billing (see page 35) and bus driver qualifications (see page 37).

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 March 16, 2006 through May 15, 2008, except for the verification of professional employee certification which was performed for the period January 1, 2006 through January 31, 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.

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 SDCE'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?

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.

- ✓ 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.

SDCE 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.
- Tuition receipts and deposited state funds.

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

Lastly, to determine the status of our audit recommendations made in a prior audit report released on May 10, 2007, we reviewed the SDCE's response to DE dated May 14, 2008. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

Criteria relevant to the finding:

Section 2561 of the Public School Code (PSC) states, in part:

A school district or vocational school district receiving elementary or high school pupils or vocational or other extending education pupils who are residents of another school district or another vocational school district **shall** (emphasis added) compute the tuition charges as follows:

Following that paragraph is a lengthy, detailed formula for determining each district's tuition rate.

Also, Section 2562 of the PSC states, in pertinent part:

For each elementary or high school pupil attending a public school of another district, the receiving district shall bill the sending district, and the sending district shall pay the amount of the tuition charge per elementary pupil, or the tuition charge per high school pupil, as the case may be.

While other sections of the Public School Code address joint actions between political subdivisions, none concern themselves with setting a different tuition rate than the one outlined in Section 2561.

Improper Tuition Agreement and Waivers Cost the District Taxpayers \$1,138,080

Our audit found that the District's school board entered into an improper tuition agreement with 12 neighboring school districts. In addition, District personnel improperly waived tuition for 52 students.

During the 2003-04 school year, the District's school board of directors entered into the Amended Regional Choice Initiative Agreement (RCI). The Agreement enables districts to "... enter into a regional cooperation agreement which will allow students of each district to participate in certain, defined programs offered in the other districts, as well as courses that may be offered by the participating districts at a central location and to provide for the payment of the RCI rate by and between school districts ..." This agreement allows students of the 13 participating districts to attend other districts involved in the RCI at a tuition rate that is lower than the state mandated rate. For 2005-06, the rate was \$3,100. The tuition was to be paid by the resident district to the host district.

Improper Tuition Agreement

The creation of this agreement violates the PSC and cost the District \$1,138,080 in uncollected tuition. This uncollected tuition from outside districts places an undue burden on the taxpayers of the School District of the City of Erie (SDCE) who should not have to subsidize the education of students from other school districts.

The SDCE's legally mandated approved tuition rate for the 2005-06 school year was \$7,829 for secondary students. However, in accordance with the RCI agreement, during the 2005-06 school year, the SDCE billed \$3,100 for each nonresident student enrolled at the Northwest Pennsylvania Collegiate Academy (NWPCA).

Sending District	# of Secondary Students Tuition Paid for	2005-06 School Year Amount Billed	Amount Due Per Tuition Rate	<u>Undercharges</u>
Fairview	3	\$ 9,300	\$ 23,487	\$ 14,187
Fort LeBoeuf	15	46,500	117,435	70,935
General McLane	6	18,600	46,974	28,374
Girard	10	31,000	78,290	47,290
Harbor Creek	15	46,500	117,435	70,935
Iroquois	5	15,500	39,145	23,645
Millcreek	102	316,200	798,558	482,358
North East	5	15,500	39,145	23,645
Wattsburg	<u>11</u>	34,100	86,119	52,019
Totals	<u>172</u>	<u>\$533,200</u>	<u>\$1,346,588</u>	<u>\$813,388</u>

Criteria relevant to the finding:

Section 202 of board policy states, in part:

. . . tuition rates shall be determined in accordance with statute.

Section 1316 of the PSC states that the board of school directors of any school district may permit any nonresident pupils to attend the public schools in its district upon such terms as it may determine, subject to the provisions of this act.

Improper Waiving of Tuition

In addition to the use of the improper tuition rate, District personnel waived the tuition for 52 students at NWPCA. District personnel claimed that the 52 students were former charter school students and the RCI agreement called for their tuition to be waived. These students' tuition was being paid by their home districts when NWPCA was a charter school and hence the District waived their tuition for 2005-06. The total number of membership days for the waived students was 7,341. Using the legally mandated daily tuition rate of \$44.23, the amount lost to the district was \$324,692 by waiving tuition for these 52 students.

According to the PSC, 24 P.S. 13-1316, only the board of directors of a school district has the right to waive tuition. There is no evidence of board approval of the waiver for 52 students. Also, since the District claims that the RCI agreement was a factor in the waiving of the tuition, and the RCI agreement is, in our opinion, in conflict with the PSC, the waiving of tuition for these students was not proper.

Recommendations

The School District of the City of Erie should:

- 1. Require District personnel to bill nonresident students' district of residence for educational services provided by the District at the approved tuition rate provided under Section 2561 of the PSC for the 2005-06 school year and subsequent years.
- 2. Enforce Section 202 of District board policy that states that "tuition rates shall be determined in accordance with statute."
- 3. Ensure that board policies and actions of the administration in regard to tuition are in compliance with the PSC.
- 4. Ensure that the administration is clear as to the intent of the board's policies and resolutions regarding tuition, and insist that these policies and resolutions be carried out accordingly.
- 5. Ensure that all tuition waivers are board approved.

Management Response

Management waived the opportunity to respond to the finding.

Finding No. 2

Criteria relevant to the finding:

Chapter 23 of the State Board of Education Regulations, Section 23.4 states, in part:

The board of directors of a school district shall be responsible for all aspects of pupil transportation programs, including the following:

- (5) The furnishing of rosters of pupils to be transported on each school bus run and trip
- (6) The maintenance of a record of pupils transported to and from school, including determination of pupils' distances from home to pertinent school bus loading zones.

Non-reimbursable pupils are elementary pupils living within 1.5 miles of their school or secondary pupils living within 2.0 miles of their school who are transported by the district. Such pupils do not qualify the district for transportation reimbursement unless they are classified as exceptional children, are being transported to area vocational-technical schools, or are transported over certified hazardous walking routes.

Errors in Reporting Data, Lack of Documentation and Internal Control Weaknesses Regarding Pupil Transportation

Our audit of pupil transportation records and reports submitted to the Department of Education (DE) for the 2005-06 and 2004-05 school years found a net overpayment of \$20,734 for regular pupil transportation, and a net overpayment of \$109,725 for nonpublic and charter school pupil transportation. In addition, internal control weaknesses and a lack of documentation was noted to support transportation reimbursements of \$1,457,757 and \$1,276,306 for the 2005-06 and 2004-05 school years, respectively.

2005-06 School Year

The 2005-06 reports contained the following errors and lack of documentation:

District-owned Services:

- the greatest number of pupils transported was understated by 11.3, for one bus;
- mileage documentation was not provided to support miles with and without pupils for four buses; and
- a pupil roster was not provided to verify the greatest number of pupils transported for one bus.

Contracted Services:

- miles with pupils were overstated by 3.8 for one bus; and
- a pupil roster was not provided to verify the greatest number of pupils transported for one bus.

The number of nonpublic pupils transported was overstated by 56 and the number of charter pupils transported was overstated by 158. District personnel reported pupils transported to an approved private school as nonpublic pupils transported and they reported pupils transported to the Millcreek Township School District as charter school pupils.

The errors resulted in a net overpayment of \$728 in regular transportation and a net overpayment of \$82,390 in nonpublic and charter pupil transportation for the 2005-06 school year.

The District contracts with the Erie Metropolitan Transit Authority (EMTA) to transport pupils to and from schools. In the beginning of the school year, the district pays the amount due EMTA based upon the anticipated number of pupils to be transported. At the end of the school year, the District reconciles the actual amount due EMTA based upon the actual number of pupils transported. The original 2005-06 school year payment to EMTA, based on the anticipated number of pupils to be transported, was \$524,716. The payment due EMTA, based on the actual number of pupils transported, should have been \$578,278, not including the additional tokens purchased during the school year for vocational, alternative and special education services, noted previously. This resulted in the District owing the EMTA \$53,562. As of the last day of audit field work, the District had not reimbursed EMTA. If this additional payment due EMTA is made and amended reports are submitted to DE, the District would be entitled to an additional reimbursement of \$39,523.

2004-05 School Year

The 2004-05 reports contained the following errors and lack of documentation:

District-owned Services:

 documentation was not provided to verify the miles traveled with and without pupils and the greatest number of pupils transported, as reported to DE, for one bus; and the number of nonpublic pupils transported and reported to DE was overstated by 71.

Contracted Services:

 exception was noted in the amount paid one of the contractors; however, the error had no monetary effect on the District's pupil transportation reimbursement.

Additionally, during the 2004-05 school year the District contracted with the EMTA to transport pupils to and from schools. In the beginning of the school year, the District pays the amount due EMTA based upon the anticipated number of pupils to be transported. At the end of the school year, the district reconciles the actual amount due EMTA based upon the actual number of pupils transported. The original payment to EMTA, based upon the anticipated number of pupils transported, was \$511,088. The amount due EMTA, based upon the actual number of pupils transported, was \$489,449. EMTA did reimburse the \$21,639 due to the District. However, the District did not amend the transportation reports to DE to reflect the reconciled amount paid to EMTA of \$489,449.

Additionally, District personnel failed to report \$11,490 in additional payments made to EMTA for bus tokens and a \$17,420 contra receipt at the end of the school year, for a net \$5,930 reporting omission.

The errors resulted in a net overpayment of \$20,006 in regular transportation reimbursement and a net overpayment of \$27,335 in nonpublic and charter pupil transportation reimbursement for the 2005-06 payable year.

2005-06 and 2004-05 School Years

For both school years bus mileage report work sheets failed to identify odometer readings between all bus stops, and school, as required by Chapter 23, State Board of Education Regulations.

The monthly mileage reports provided for audit identified odometer readings at the beginning of a run, first pick-up, last drop-off and end of the run. Additionally, the monthly report of odometer readings did not disclose the location of where the readings were taken.

The lack of detailed bus routes, including odometer readings, at each bus stop, from start to finish of each bus run, resulted in the auditors not being able to confirm that all bus routes and mileage was accurately reported.

Additionally, the auditors could not verify if there were any non-reimbursable pupils or if the number of pupils transported on approved hazardous routes was accurately reported.

Annual Financial Reports (AFR)

Audit of the 2005-06 school year fare-based, (public carrier) pupil transportation service cost, reported on the District's End-of-Year Pupil Transportation Reports to DE found the amounts reported did not agree with the District's AFR, 2700-515 account expenditures, submitted to DE.

The 2005-06 audit found that the District overstated the AFR 2700-515 account by \$479,324. District personnel incorrectly reported the amount paid a contractor for providing pupil transportation services as being fare-based service.

Additionally, the 2005-06 audit, found that the District underreported the amount paid EMTA (public carrier) for fare-based service by \$72,880, resulting in an additional reimbursement underpayment to the District in the amount of \$52,324 for fare-based service. District personnel failed to report payments made for tokens purchased during the school year for transporting pupils in vocational, alternative, and special education programs.

Another internal control weaknesses that we found was that on March 28, 2007, DE personnel notified the District that the 2005-06 AFR 2700-515 amount reported of \$1,076,920 and the \$524,716 reported on the End-of-Year pupil transportation report for fare-based services was significantly different and gave the District an opportunity to contact the Division of School Finance to revise the AFR. District personnel responded to DE that the AFR amount included other contracted service costs. However, no revisions were submitted to DE. Although the failure to revise the figures had no monetary effect, had District personnel revised the figures, they may have found the underreporting of the amount paid to EMTA for fare-based services which did result in a reimbursement underpayment to the District.

Inaccuracies were caused by the District's failure to follow DE guidelines and instructions, failure to prepare and/or retain supporting documentation, and clerical errors.

The daily mileage, hazardous pupil counts, greatest number of pupils transported, amounts paid for pupil transportation services, the number of nonpublic pupils transported and the number of charter school pupils transported are all integral parts of the pupil transportation reimbursement formula and must be maintained in accordance with the Commonwealth Board of Education regulations. These factors must be accurately reported in accordance with DE guidelines and instructions to ensure that correct reimbursement is received.

DE has been provided reports detailing the errors for use in recalculating the District's transportation reimbursement.

As a result of District personnel's failure to prepare and/or retain support documentation, the auditor was unable to verify entirely that the District received accurate reimbursement for pupil transportation services.

It should be noted that pupil transportation operations was the subject of a finding in the District's prior three audit reports.

Recommendations

The School District of the City of Erie should:

- 1. Conduct an internal review to ensure the daily mileage, pupil counts, the number of nonpublic pupils, and the number of charter school pupils are accurately recorded and reported to DE.
- Prepare and retain complete pupil transportation documentation, to support the greatest number of pupils reported for each bus and daily mileage rosters for all buses.
- 3. Review and re-file the District's AFRS with DE in their entirety for the two years and subsequent years, if necessary.
- 4. Adjust the amount due the EMTA for services provided in the 2005-06 school year and notify DE of the correction.
- 5. Review reports submitted after the audit period for accuracy and resubmit, if necessary, to DE.

The *Department of Education* should:

6. Adjust the District's allocations to recover the reimbursement overpayment of \$130,459.

Management Response

Management waived the opportunity to respond to the finding.

Finding No. 3

Errors in Reporting Social Security and Medicare Wages Resulted in Reimbursement Overpayments Totaling \$63,273

Our audit of Social Security and Medicare wages for the 2005-06 and 2004-05 school years found that wages were incorrectly reported to DE resulting in reimbursement overpayments totaling \$63,273.

Local education agencies (LEA) are required to pay the full amount of the employer's Social Security and Medicare tax due, including the Commonwealth's matching share. LEAs are subsequently reimbursed the Commonwealth's matching share based on wages reported to DE, excluding wages paid with federal funds. For employees employed by an LEA prior to July 1, 1994, (existing employees), the Commonwealths matching share is 50 percent of the employer's share of tax due. For employees who have never been employed by an LEA prior to July 1, 1994, (new employees) the Commonwealth's matching share is based on the LEAs aid ratio or 50 percent of the employer's share of tax due, whichever is greater.

Social Security and Medicare wages were overstated in reports submitted to DE when District personnel failed to report all wages paid with federal funds in the proper columns, as illustrated in the following charts:

			<u>2005-06</u>		
	Eligible	e Wages			
	_	_	Overstated	Reimbursement	Reimbursement
	<u>Audited</u>	Reported	Wages*	Rate	Overpayments
SE	\$37,204,641	\$37,542,165	\$(337,524)	.031	\$(10,463)
ME	\$37,402,258	\$37,739,782	\$(337,524)	.00725	(2,447)
SN	\$27,882,330	\$28,324,507	\$(442,177)	.043511	(19,240)
MN	\$27,883,770	\$28,325,947	\$(442,177)	.010176	(4,500)
				Total	<u>\$(36,650)</u>
*Wage:	s paid by federal	funds but not re	ported as such		

			2004-05		
	Eligible	Wages			
	Audited	Reported	Overstated	Reimbursement	Reimbursement
			Wages*	<u>Rate</u>	Overpayments
SE	\$38,968,134	\$39,174,125	\$(205,991)	.031	\$ (6,386)
ME	\$39,210,429	\$39,416,420	\$(205,991)	.00725	(1,493)
SN	\$23,167,987	\$23,529,479	\$(361,492)	.042023	(15,191)
MN	\$23,183,246	\$23,544,738	\$(361,492)	.009828	(3,553)
				Total	<u>\$(26,623)</u>
				Grand Total	<u>\$(63,273)</u>

^{*}Wages paid by federal funds but not reported as such

SE – Social Security Existing

ME – Medicare Existing

SSN - Social Security New

MN – Medicare New

Recommendations

The School District of the City of Erie should:

- 1. Comply with DE instructions when reporting wages paid by federal funds.
- 2. Review reports submitted after the audit period for inclusion of federal wages and resubmit to DE, if necessary.

The *Department of Education* should:

3. Adjust the Districts' allocations to recover the reimbursement overpayment of \$63,273.

Management Response

Management stated the following:

Early Intervention (EI) funds were not treated as Federal monies. The current EI program has been corrected to a Federal monies code for reporting Social Security and Medicare Wages. A corrected report will be completed for the 2006-07 EI program which will allow PDE to adjust for any overpayments during that fiscal year.

Finding No. 4

Criteria relevant to the finding:

Section 1202 of the Public School Code provides that no teacher shall teach in any public school any branch which s/he has not been certified to teach.

Section 2518 of the Public School Code provides for a forfeiture for uncertified teachers.

Certification Deficiencies

Our audit of the professional employees' certification for the period January 1, 2006 through January 31, 2008, found the following deficiencies:

- one individual's provisional certificate lapsed at the end of the 2006-07 school year until he received permanent certification on March 1, 2008.
- one individual was employed as an English/Second Language (ESL) teacher with an out-of-state certificate; the District applied for an interstate transfer, however, as of April 25, 2008, they have not received a response from DE; and
- the District employed 17 individuals as behavior specialists, 5 individuals as educational specialists, and 8 individuals as mental health specialists for the 2007-08 school year and for the 2006-07 school year the District employed 11 individuals as behavior specialists, 2 individuals as educational specialists, and 6 individuals as mental health specialists; all are non-certified.

The deficiencies were due to SDCE personnel's failure to apply for an emergency certificate for the ESL teacher and their belief that the behavior specialists, educational specialists and mental health specialists' positions did not require certification. The lapsed certificate was due to a clerical error.

Information pertaining to the assignments was submitted to DE's, Bureau of School Leadership and Teacher Quality (BSLTQ) for its review. On May 29, 2008, BSLTQ confirmed the employees were not properly certified, therefore subjecting the District to a subsidy forfeiture of \$52,186 for the 2007-08 school year and \$32,889 for the 2006-07 school year.

Recommendations

The School District of the City of Erie should:

- 1. Put procedures in place to ensure that professional employees with provisional certificates receive their permanent certificates in a timely manner.
- 2. Require professional employees to obtain proper Pennsylvania certification prior to being hired.

The Department of Education should:

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

Management Response

Management stated the following:

The ESL teacher who was the subject of the finding had a valid Pennsylvania Elementary teaching certificate and a Master in TESOL (Teachers of English to Speakers of Other Languages) from Eastern Michigan University in 1990. When she was hired for employment as an ESL teacher, we immediately applied to the Department of Education, Bureau of Teacher certification for the conversion to a Program Specialist certificate. The Department notified her that her application was on hold pending coursework evaluation by an ESL approved provider. Because the teacher needed to obtain descriptions of the courses, a significant amount of time passed before a scheduled time could be arranged. The evaluation is now complete and we are awaiting the results.

Had the School District of the City of Erie even considered that the ESL Program Specialist would be delayed, we would have immediately applied for the 04 emergency certification.

The audit report states that information justifying the assignments of Behavior Specialists, Education Specialist and Mental Health Specialist had previously been forwarded to the BSLTQ. We are hopeful that, after review, the BSLTQ will support the District's need for the groups of specialists who are working with our students.

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DE's BSLTQ is the final authority in teacher certification determinations. The deficiencies were upheld.

Finding No. 5

Criteria relevant to the finding:

DE requires each district to complete a tuition rate calculation form (form 363) using a formula mandated by DE. This calculated rate is then used by the District to pay charter schools the tuition for the district's students who attend the charter school.

Also, Section 2591.1 of the Public School Code provides that the Commonwealth shall pay to each school district with resident students enrolled in a charter school an amount equal to 30 percent of the total funding required. This reimbursement is to help offset the tuition paid by the districts' to the charter schools.

Charter School Tuition Calculation Errors Resulted in Overpayments

Our audit of the tuition paid by the District to three charter schools for the 2005-06 school year found that District personnel miscalculated the tuition rate to be used to pay the charter schools, resulting in overpayments to those schools. The error also resulted in DE overpaying the District for its charter school tuition reimbursement.

The District used the incorrect rate to bill tuition to GECAC Charter School, Montessori Charter School, and Perseus House Charter School of Excellence, resulting in overpayments of \$32,089, \$6,318 and \$76,675, respectively.

Furthermore, as a result of District personnel's calculation error, the District was overpaid \$31,644 in charter school reimbursement by DE.

Recommendations

The School District of the City of Erie should:

- 1. Ensure tuition is billed in accordance with the requirements of the PSC.
- 2. Establish internal review procedures to ensure the accuracy of the tuition rate being used.
- 3. Contact the three charter schools that were overpaid to recover the overpayments.

The Department of Education should:

4. Adjust the District's allocations to recover the overpayment of \$31,644.

Management Response

Management waived the opportunity to respond to the finding.

Finding No. 6

Criteria relevant to the finding:

Section 2504.2 of the Public School Code provides:

Every school district or joint school organization complying with the standardized driver-education program established by the department shall be paid, by the Commonwealth from the Motor License Fund, an amount to be determined by multiplying the number of pupils who have completed the high school standardized driver-education program conducted by any given school district or joint school organization by a basic figure of thirty-five (\$35) dollars per student.

The Driver and Traffic Safety Education Program Guide, published by DE, requires a district to provide driver education pupils with a minimum of six clock hours of behind-thewheel instruction, with each student receiving not more than one hour of driving instruction during any calendar day.

Recommendations

Driver Education Reimbursement Disallowance

Our audit of the District's annual high school driver education reports for the 2004-05 school year found that students were not provided behind-the-wheel instruction in accordance with the District's DE approved program, resulting in a reimbursement disallowance of \$3,640.

For the 2004-05 school year, DE approved a district-operated driver's education program of six lessons of behind the wheel instruction for 60 minutes per student.

Our audit of the 2004-05 school year found that behind-the-wheel instruction provided to 104 students exceeded the one-hour per day limit of behind-the-wheel instruction.

The disallowance for the 2004-05 school year is a result of District personnel not following our recommendation from the prior audit to review driver's education records for years subsequent to the years of audit and submit revised reports to DE if similar errors were found.

It should be noted that the District did not seek driver education reimbursement from the state for the 2005-06 school year.

The School District of the City of Erie should:

- 1. Implement oversight procedures to ensure that the District's driver education program adheres to DE guidelines and program approvals.
- 2. Review driver education records for years subsequent to the years of audit and submit revised reports to DE if similar errors are found.

The *Department of Education* should:

3. Adjust the District's allocations to recover the disallowance of \$3,640.

Management Response

Management waived the opportunity to respond to the finding.

Finding No. 7

Criteria relevant to the finding:

Section 511 of the Public School Code provides, in part:

- (a) The board of school directors in every school district shall prescribe, adopt, and enforce such reasonable rules and regulations as it may deem proper, regarding (1) the management, supervision, control, or prohibition of exercises, athletics, or games of any kind, school publications, debating, forensic, dramatic, musical, and other activities related to the school program, including raising and disbursing for any and all such purposes and for scholarships, and (2) the organization, management, supervision, control, financing, or prohibition of organizations, clubs, societies, and groups of the members of any class or school...
- (d)... Such funds shall not be the funds of the school district but shall remain the property of the respective school, class, organization, club, or group.... The treasurer or custodian... shall submit a financial statement to the board quarterly or oftener, at the direction of the board....

Improper Student Activity Fund Practices

Our audit of the District's 2006-07 school year student activity funds at the District's four high schools and three middle schools found various improper activities and deficiencies in internal controls over these funds. The 2006-07 school year audit focus was limited to the areas of concern from the prior audit, noted as follows:

- Commingling of the student activity fund and athletic fund at one school, leading to improper disbursements;
- Graduated class monies remaining in the class accounts with no commitment for distribution;
- Disbursements made without receipts to verify the purchases;
- Excessive account balances; and
- . Improper accounts.

The board adopted the publication issued by the Pennsylvania Association of School Business Officials (PASBO) in conjunction with the Pennsylvania Association of School Administrators and the Pennsylvania Association of Elementary and Secondary School Principals, titled, "Student Activity Funds Guide" (SAFG), as the District's student activity fund board policy.

The conditions were the result of District administrators', club advisors', and the student activity fund bookkeeper's failure to adhere to provisions of the SAFG and Section 511 of the PSC for the operation of the District's student activity fund.

Commingling of the Student Activity Fund and Athletic Fund Monies

Our audit found that East High School's athletic fund monies and student activity fund monies are no longer commingled in one bank account; however, they are accounted for using the same ledger account. Criteria relevant to the finding:

In the court decision Shade-Central City School District v. Class of 1974, based on the provisions of Section 511 of the Public School Code, the court determined that class monies should be liquidated at graduation, or within a reasonable time thereafter. Moreover, the monies must be used for educationally related purposes as designated by the class.

The SAFG provides that athletic program funding may operate through the District's general fund or as an athletic fund separate from both the student activity fund and the general fund. The Manual of Accounting recommends that a separate special revenue fund for athletics be established. By establishing a separate special revenue fund for athletics, the board and administration can more readily determine the extent to which the athletic program is self-supporting and prevent the possible misuse of student monies for athletic fund purchases.

Graduated Class Monies

Our audit found that monies from nine graduated classes at Central High School were improperly retained and the monies therein uncommitted.

The SAFG provides that graduating classes must use the unexpended balance of its account for a school-related purpose prior to graduation, or commit to its use for such purpose.

A school-related purpose for graduating class monies should be determined at the end of the school year, prior to graduation, while student officers and members of the class are on hand to make decisions.

Disbursements Made Without Supporting Receipts

Our audit test sample found that the science club at Wilson Middle School had \$172 in purchases with no receipts to verify these purchases. In addition, the East Athletics fund at East High School had \$3,435 in purchases and disbursements without receipts.

Sound business practice dictates the establishment of a system of internal control to ensure accounting records provide the information necessary to adequately identify the purpose of disbursements. Receipts and invoices are the documentation which support the entries in the accounting records, and should be maintained and filed in such a way that they can be readily located.

The practice of not requiring receipts could lead to the possibility of fraud, theft, or misuse of student activity and athletic funds. The District administration should insist that no fund disbursements be approved by activity fund custodians without the presence of receipts to verify the transactions.

Excessive Account Balance

Our audit noted that at the end of the 2006-07 school year the student council fund at Central High School had an account balance of \$14,667.

The SAFG encourages policies that prescribe maximum fund, activity or club balances. Limiting the accumulation of funds encourages the utilization of money by the students who accumulated the funds or participated in the activity and not by the students who may join the club or activity in the future. District policies should be established addressing how this will be achieved. Additionally, the size of the account should be limited to a reasonable amount and large accumulations of money over more than a year should be avoided.

The large account balances had no specific purpose and could result in misuse or questionable use of student funds. Setting annual fund-raising financial goals for a specific school related purpose and expending funds for the same is encouraged.

Improper Accounts

Our audit noted two improper accounts at Strong Vincent High School: the Scully Award Fund and the Contingency Fund. The Scully Award Fund is used to defray expenses for exceptional students and is funded by donations. The Contingency Fund was established to cover expenses not specified in any of the clubs. It was inactive in the 2006-07 school year and had a beginning and ending deficit balance of \$6,959. No documentation was provided to support any student participation in the decision-making process related to these accounts.

The SAFG provides that funds not derived from the students must be recorded elsewhere and not commingled with the student activity funds.

In Summary

Student activity fund operations should be an educational learning process for the students. Monies should be raised for a specific, approved, school-related purpose and expended for the same, particularly when students contribute to the accumulation of funds. Patrons purchase goods through student fundraisers for student-related purposes, not to support other District endeavors.

Recommendations

The School District of the City of Erie should:

- 1. Adhere to and enforce the SAFG, a PASBO publication, on student activities, as this is the official board policy of the District, and Section 511 of the PSC.
- 2. Resolve the issue of graduated class accounts with unexpended balances in accordance with the requirements of the SAFG publication.
- 3. Require receipts for all disbursements.
- 4. Abolish all inactive and improper accounts.
- 5. Cease the commingling of the student activity fund and Athletic Fund monies.
- 6. Ensure a formal student organization controls each account operating within the student activity fund.
- 7. Ensure proper student authorization is obtained on all payment authorization forms, including attached invoices or receipts.
- 8. Assign someone to the post of student activity coordinator. The post has been vacant since July 2006. Considering the problems found in the last few audits, we strongly recommend that this person be knowledgeable of the PSC and the SAFG and that this position be assigned as soon as possible.

Management	Response
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Management waived the opportunity to respond to the finding.

Observation

Continued Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

Our prior audit found that the District did not have written policies or procedures in place to ensure the District is 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 the children.

Our current audit found that the District continued to not have the recommended written policies or procedures.

Recommendations

The School District of the City of Erie should:

- 1. Develop a process to determine 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 barred by 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.

Management Response

District personnel stated that the board and administrators are currently developing written policies and procedures in consultation with the District's solicitor.

Status of Prior Audit Findings and Observations

Our prior audit of The School District of the City of Erie (SDCE) for the school years 2003-04 and 2002-03 resulted in seven reported findings and two observations as shown in the following table. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior recommendations. We analyzed the SDCE 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 SDCE did implement recommendations related to two findings and one observation but did not implement recommendations for the other five findings and observation.

Prior Recommendations	Implementation Sta	ntus
I. Finding 1: Errors in Reporting Charter School Tuition Payments Resulted in a Reimbursement Overpayment of \$11,887 1. Establish internal review procedures to ensure the accuracy of expenditures reported to DE for charter school	Background: Our prior audit of the District's 2003-04 tuition payments to charter schools and the charter school reimbursement applications submitted to DE found that the District incorrectly reported the actual tuition paid. As a result, the District was overpaid \$11,887 in charter school reimbursement for the 2003-04 school year. The District failed to report \$3,112 in tuition paid to Keystone Education Charter School and over reported \$46,108 in	Current Status: Our current audit of the District's 2005-06 and 2004-05 tuition payments to charter schools did not find any reporting errors. However, District personnel had tuition rate calculation errors as noted in Finding No. 5 (see page 20).
reimbursement. 2. DE should adjust the District's allocations to recover the reimbursement overpayment of \$11,887.	tuition paid to GECAC Community Charter School.	Based on the results of our current audit, we concluded that the District did take appropriate corrective action to address this finding. As of our fieldwork completion date of April 25, 2008, DE had not adjusted the District's allocations.

II. Finding 2: Disallowance of \$3,010 in Driver Education Reimbursements

- 1. Implement oversight procedures to ensure that the District's driver educational training program adheres to DE guidelines and program approvals, and that the instructors record and retain at the district the necessary documentation to substantiate the driver education reimbursement.
- Review driver education records for years subsequent to the years of audit and submit revised reports to DE if similar errors are found.
- 3. DE should adjust the District's allocations to recover the disallowances of \$3,010.

Background:

Our prior audit of the District's annual high school driver education reports for the 2003-04 and 2002-03 school years found that students were not provided behind-the-wheel instruction in accordance with DE's approved program, resulting in reimbursement disallowances of \$3,010.

Current Status:

Our current audit found errors in the area of driver training, as detailed in Finding No. 6 (see page 21).

Based on the results of the current audit, we concluded the District <u>did not</u> take appropriate corrective action to address this finding. They did not adhere to our recommendation #2 as noted in column one. (Prior recommendation)

As of April 25, 2008, DE had not adjusted the District's allocations.

III. Finding 3: Improper Student Activity Fund Practices

- 1. Adhere to the Student Activity Fund Guide (SAFG) publication on student activities, as this is the official board policy of the district, and Section 511 of the Public School Code.
- 2. Discontinue commingling athletic funds with student activity funds.
- 3. Resolve the graduated class accounts in accordance with the requirements of the SAFG publication.
- 4. Discontinue the practice of allowing accounts to operate with deficit balances.
- 5. Abolish all inactive and improper accounts.
- 6. Require all organizations to maintain by-laws, student officer listings and written minutes for activity accounts.
- 7. Ensure a formal student organization controls each account operating within the student activity fund.
- 8. Ensure proper student authorization is obtained on all payment authorization forms; including attached invoices or receipts.

Background

Our prior audit of student activity funds operations for four high schools and three middle schools during the 2004-05 school year found various improper activities and deficiencies in the internal controls over these funds.

Current Status

Our current audit found continued weaknesses in the operations of the 2006-07 activity funds as detailed in Finding No. 7 (see page 23).

Based on our current audit the District <u>did not</u> take the necessary corrective actions to address this finding.

9.	Ensure receipts are on file prior to making any payments for all purchases and reimbursements to District personnel.
10	Require the activity fund custodian to notify the organizations with excessive balances and require students to expend excessive balances for school-related purposes in accordance with requirements of the SAFG publication.

IV. Finding 4: Nonpublic
Pupil Transportation
Reimbursement Was
Overpaid and Public Pupil
Transportation
Reimbursement
Documentation Was
Unavailable for Audit

- 1. Conduct an internal review to ensure that vehicle data, daily mileage, pupil counts, and the number of nonpublic pupils, are accurately recorded and reported to DE.
- 2. Ensure the board approved the bus route descriptions accurately identify the mileage at each bus stop.
- 3. Require District transportation personnel to attend DE pupil transportation seminars.
- 4. Maintain on file the source data used to report pupil transportation data to DE.

Background:

Based on our prior audit of pupil transportation data for the 2002-03 school year, reporting errors were noted, resulting in an overpayment of \$20,020.

This was a continuing problem of an issue noted in the 2001-02 and 2000-01 audit.

Current Status:

Our current audit of the 2005-06 and 2004-05 school years found pupil transportation errors as well as lack of documentation and internal control concerns as detailed in Finding No. 2 (see page 9).

As of our fieldwork completion date of April 25, 2008, DE had not adjusted the District's allocation.

Based on our current audit the District <u>did</u> <u>not</u> take corrective actions to address this finding.

V. Finding 5: Certification <u>Deficiencies</u>

- 1. Put procedures in place to compare teachers' and administrators' certifications to the certification requirements of the assignments the District intends to give the teachers and administrators.
- 2. Require the individuals cited to obtain proper certification as required for their positions, or reassign them to areas for which they are properly certified.

Background

Our prior audit of the 2005-06 and 2004-05 school years found the following issues:

One professional employee in each school year was assigned as elementary principal without having the appropriate certification.

Two teachers were assigned to English as a Second Language position during 2005-06 without the appropriate certification.

One administrator had a provisional certificate lapse at the end of the 2004-05 school year, permanent certification was not received until after January 1, 2006.

Current Status

Our current audit again outlines certification weaknesses as detailed in Finding No. 4 (see page 17).

Based on the current audit, we found that the District <u>did</u> <u>not</u> take corrective actions to address this finding.

VI. Finding 6: Lack of
Procedures and Guidelines
in Implementing Board
Policy and Violation of the
Public School Code
Regarding Tuition at the
Northwest Pennsylvania
Collegiate Academy

- Adopt a specific policy dealing with parent paid tuition rates and the waiving of tuition.
- 2. Enforce Section 607 of its own board policy; and ensure that tuition rates are determined annually and that the administration actually bills and collects tuition that is determine to be due.
- 3. Either adopt a policy to waive the tuition for children of employees who live outside the district, or charge them tuition as they would any other nonresident student.
- 4. Ensure that the board policies and actions of the administration in regard to tuition are in compliance with the Public School Code.
- 5. Ensure that the administration is clear as to the intent of the board's policies and resolutions regarding tuition, and insist that these policies and resolutions be carried out accordingly.

Background:

Our prior audit of the tuition billings and procedures at the Northwest Pennsylvania Collegiate Academy found violations of the Public School Code and board policies along with uncollected tuition. This finding was a continuation of a finding written in the previous audit.

Current Status:

Our current audit again revealed problems with the tuition situation at the Northwest Pennsylvania Collegiate Academy. These problems are outlined in Finding No. 1 (see page 6).

Based on the results of our current audit, we concluded that the District <u>did not</u> take appropriate corrective action to address this finding.

VII. Finding 7: School Bus Drivers' Qualification Irregularities

- 1. Immediately obtain, from the transportation contractors, the missing documentation referred to in our finding in order to ensure that drivers transporting students in the district possess proper qualifications;
- 2. Ensure that the District's transportation coordinator confirms that each driver's qualifications are intact prior to that person transporting students.

Background:

Our prior audit of District records pertaining to contracted bus driver services again found that two drivers lacked the necessary documentation to verify that the drivers possessed the minimum required qualifications for employment.

Current Status:

Our current audit found that the District <u>did</u> adhere to our recommendations.

Our audit noted that for the 2007-08 school year all drivers tested (25 out of 40) had the appropriate credentials necessary to transport District students.

VIII. Observation No. 1: Failure to Accurately and Timely File and Review Documentation for Refinancing of Prior Years' Bond Issues Resulted in the District's Failure to Receive \$6,453,485 in Reimbursements

1. Establish a formal, written procedure for the filing of sinking fund reimbursement applications. This should include deadlines when various actions should take place and what actions are to be taken if a deadline is not met by the District, trustee, DE or anyone else involved in the process.

Background:

Our prior audit of the District's rental and sinking fund payments and applications for reimbursement for school construction projects found that the District refinanced a portion of two prior year bond issues.

The District failed to timely and accurately file documentation for the refinancing of the prior years' bond issues with DE; in addition, DE failed to timely review the documentation which resulted in the District not receiving reimbursements totaling \$6,453,485.

Current Status:

Our current audit found that all rental applications were appropriately filed.

On March 30, 2006, DE paid the District \$6,447,620 with the remaining \$5,864 being paid on June 29, 2006.

Based on the current audit we found that the District <u>did</u> adhere to our prior recommendations.

IX: Observation No. 2: Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

- 1. Developing a process to determine 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 barred by state law, affect their suitability to have direct contract 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.

Background:

Our prior audit regarding policies affecting bus drivers' qualifications found that neither the District nor the transportation contractors have written policies or procedures in place to ensure that they 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.

Current Status:

Our current audit found that the District's has not yet developed a process to determine whether current employees of the District or the District's transportation contractors have been charged with or convicted of crimes that, even though barred by state law, affect their suitability to have direct contact with children.

Continued weaknesses are outlined in the Observation (see page 28).

Consequently, we determined that the District <u>did not</u> take appropriate corrective action to address this observation.



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:

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

The Honorable Gerald Zahorchak, D.Ed. Secretary of Education 1010 Harristown Building #2 333 Market Street Harrisburg, PA 17126

The Honorable Robert M. McCord State Treasurer Room 129 - Finance Building Harrisburg, PA 17120

Senator Jeffrey Piccola Chair Senate Education Committee 173 Main Capitol Building Harrisburg, PA 17120

Senator Andrew Dinniman Democratic Chair Senate Education Committee 183 Main Capitol Building Harrisburg, PA 17120

Representative James Roebuck Chair House Education Committee 208 Irvis Office Building Harrisburg, PA 17120

Representative Paul Clymer Republican Chair House Education Committee 216 Ryan Office Building Harrisburg, PA 17120 Ms. Barbara Nelson Director, Bureau of Budget and Fiscal Management Department of Education 4th Floor, 333 Market Street Harrisburg, PA 17126

Dr. David Wazeter Research Manager Pennsylvania State Education Association 400 North Third Street - Box 1724 Harrisburg, PA 17105

Dr. David Davare Director of Research Services Pennsylvania School Boards Association P.O. Box 2042 Mechanicsburg, PA 17055



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