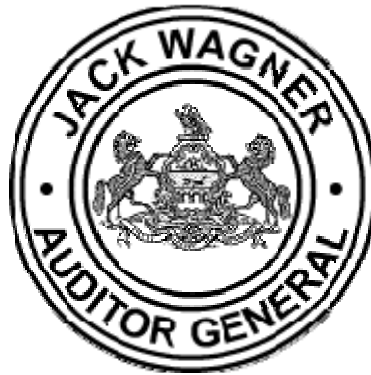


Commonwealth of Pennsylvania
Department of Education
Scranton State School for the Deaf
Performance Audit
July 1, 2003, to February 24, 2006



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January 30, 2007

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

Dear Governor Rendell:

This report contains the results of a performance audit of Department of Education's Scranton State School for the Deaf for the period July 1, 2003 to February 24, 2006. The audit was conducted under authority provided in Section 402 of The Fiscal Code and according to *Government Auditing Standards* as issued by the Comptroller General of the United States.

The report details the audit objectives, scope, methodology, findings, and recommendations. The audit identified two Scranton School employees who were assigned conflicting roles in the SAP/R3 Materials Management module. The audit also determined that the Scranton School rarely used 15 of its 32 issued purchasing cards and has dormant subsidiary accounts in the Central Treasury Account that should be closed. We discussed the contents of the report with Scranton School officials of and all appropriate comments are reflected in the report.

We appreciate the cooperation extended to us by the management and staff of the Scranton State School for the Deaf and by others who provided assistance during the audit.

Sincerely,

JACK WAGNER
Auditor General

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Background Information

Department of Education

The mission of the Pennsylvania Department of Education is to prepare children and adults academically to succeed in their chosen profession. The Department seeks to ensure that the technical support, resources, and physical plants are in place for all students, children, or adults to receive a high quality of education.

Scranton State School for the Deaf

The Scranton State School for the Deaf is a state-owned institution administered as part of the Department of Education. Its primary task is to nurture positive development of deaf children in areas of communication, personal development, academic, vocational, and social skills. Scranton School is located on ten acres of land in the city of Scranton, Lackawanna County. The campus consists of nine buildings including academic, residential, educational, and recreational facilities, an infirmary, and a dining hall.

Founded as a private school in 1880, the Scranton School became the property of the Commonwealth of Pennsylvania by Act 1913-163. At that time, it was renamed the Pennsylvania State Oral School for the Deaf. When the Commonwealth assumed full responsibility in January 1916, Scranton School was educating deaf children and young adults. A preschool education program was started during the 1952-53 academic year. In 1960, a secondary educational program was initiated, which culminated in the Scranton School's first high school graduation on June 9, 1964. Its name was changed to the current designation in June 1976.

Background Information

The following schedule presents selected unaudited operating data for the Scranton School for the years ended June 30, 2003, 2004, and 2005.

	2003	2004	2005
Operating expenditures (rounded in thousands) ¹			
State	\$6,995	\$6,752	\$7,167
Federal	<u>347</u>	<u>325</u>	<u>279</u>
Total	<u>\$7,342</u>	<u>\$7,077</u>	<u>\$7,446</u>
Employee complement positions at year-end	118	116	122
Student population at year-end	121	117	108
Student average cost per year ²	\$60,676	\$60,491	\$68,942

¹ Operating expenditures are recorded net of fixed asset costs.

² Calculated by dividing total operating expenditures by student population at year-end.

Objectives, Scope and Methodology

We selected the objectives for the current audit from the areas of client management, procurement, the Central Treasury Account, and payroll and time keeping. The specific objectives for this audit were as follows:

- To determine if Scranton School had established, in writing, a clearly stated admissions policy that met Pennsylvania Code requirements, and to determine if current students met that admissions policy. (Finding 1)
- To evaluate Scranton School's established internal controls over procurement, and to determine compliance with Commonwealth's procurement policies and procedures. (Findings 2 through 6)
- To determine if Scranton School established sufficient internal controls in the Central Treasury Accounts to ensure that receipts were credited to the correct account, all disbursements were made for their intended purpose, and to evaluate the need for the accounts. (Findings 7 and 8)
- To determine the accuracy of Scranton School's timekeeping and payroll records, and to evaluate Scranton School's implementation of the Employee Self Service System. (Finding 9)
- To determine the status of management's corrective actions in the areas of staff certification, advancement account controls, monitoring of service purchase contracts, and fire safety.

The scope of the audit was from July 1, 2003, to February 24, 2006, unless indicated otherwise in the body of the individual testing methodologies that follow.

To accomplish these objectives, auditors reviewed Commonwealth, Department of Education and Scranton School policies and procedures, and for admissions criteria and the applicable sections of the Pennsylvania Code.³

Auditors also reviewed policies and procedures for procurement,⁴ segregation of duties,⁵ payroll, and timekeeping,⁶ including applicable union agreements.⁷ Finally, they reviewed

³ The Pennsylvania Code, Title 22, Chapter 59 (Special Education Schools) Section 4 "Admissions."

⁴ Management Directive 310.1 Agency Operated Advancement Accounts, Management Directive 310.23 Commonwealth Purchasing Card Program, and www.ies.state.pa.us/imaginepa/lib/imaginepa/Allroles.html#_Toc102547708.

⁵ www.ies.state.pa.us/imaginepa/lib/imaginepa/Allroles.html?securityNAV=I#_Toc102547731.

Objectives, Scope and Methodology

the Department of Education's written response, dated November 2, 2004, replying to the Auditor General's prior audit report.

Auditors interviewed Scranton School management and staff responsible for admissions, procurement, assignment of procurement duties, administration of the Central Treasury Accounts, payroll and timekeeping. They also held discussions with Scranton School management and staff to obtain an updated understanding of the progress in implementing the prior audit's recommendations and other corrective actions to resolve the prior findings.

For the testing of the admissions process, auditors obtained and reviewed admissions records for 20 of the 83 students enrolled at the Scranton School. For testing of procurement efforts, auditors evaluated the roles assigned to all four Scranton School business office employees, selected and reviewed 57 of 880 Visa purchasing card transactions, 50 of 179 advancement account transactions, and 16 SAP/R3 purchase order transactions processed from July 1, 2004, to June 30, 2005.

Auditors identified all subsidiary accounts in the Central Treasury Account to ensure the provided list was all-inclusive. In addition, they examined supporting documents for 52 of 271 checks disbursed from July 1, 2004, to June 30, 2005. For the testing of revenue, auditors examined the supporting documents for 10 of 54 deposits recorded from August 6, 2004, through August 5, 2005. They also examined bank reconciliation statements from August 6, 2004, to August 5, 2005.

For testing of payroll and time keeping, auditors compared overtime and shift differential pay rates to the applicable collective bargaining agreements for 16 of 82 Scranton School employees for the pay periods ending May 13, 2005, and May 27, 2005. They also compared employee time paid for the 16 employees to schedules, overtime reports, and the time wage types report. They also traced reported leave to employee leave records.

Finally, they performed tests, as necessary, in prior audit areas to substantiate their understanding of Scranton School management's progress in resolving the prior audit findings.

⁶ www.ies.state.pa.us/imaginepa (viewed on February 16, 2006).

⁷ PSSU Local 668, Service Employees International Union, AFL-CIO, CLC 7/1/03 to 6/30/07, Council 13, American Federation of State, County and Municipal Employees, AFL-CIO 7/1/03 to 6/30/07.

Audit Findings

Client Management

A student can be placed at the Scranton School based on a referral from parents, community agencies, or Local Education Agencies (LEA) and acceptance by Scranton School's Admissions Committee is based on criteria established in the Pennsylvania Code.⁸ The Code requires that criteria for admission be stated clearly in writing and include:

- More than one appropriate standardized testing instrument.
- Psychological report by a certified school psychologist.
- The diagnosis of a specific exceptionality.
- Other information, such as family history, former school records, health assessments and other pertinent information deemed necessary to evaluate the student for admission.

Finding 1 – Pennsylvania Code admissions criteria were met.

Scranton School complied with the admissions criteria designated in the Pennsylvania Code. Admissions criteria were clearly stated and available on the school's web site. In addition, the school had established policies and procedures, which ensure that all Pennsylvania Code required documentation was evaluated during the admissions process. Finally, all student files examined contained the required documents.

Procurement

The Scranton School purchases goods and services through the advancement account, Visa purchasing cards, and SAP R/3 Materials Management module. The SAP R/3 Materials Management module was established at the Scranton School in October 2002.

The method of payment depends on the dollar value and the nature of the purchase. All purchases made from a state contract or valued greater than \$3,000 are processed entirely

⁸ See footnote 3.

Audit Findings

through the SAP R/3 Materials Management module. Purchasing cards can be used for transactions with a value less than \$3,000 and the advancement account for those transactions with a value less than \$1,500. The Commonwealth has established various operating guidelines for these payment methods.⁹

Finding 2 – Two employees were assigned conflicting roles in SAP/R3.

Two Scranton School employees were mapped conflicting roles, allowing them to create a requisition, a purchase order, and receive the purchased item. These assignments conflict with Integrated Enterprise System role mapping guidelines that define an individual's responsibilities. According to Integrated Enterprise System role mapping guidelines, positions that receive the Purchaser role cannot be assigned the following roles:

- EB Pro Requisitioner.
- EB Pro Receiver.
- R/3 Receiver (responsible for entering materials receipts for inventory and non-inventory items).
- Invoice Processor (responsible for creating and blocking invoices within SAP/R3).¹⁰

The guidelines were established to prevent employees from having duties that can both perpetuate and conceal an error or irregularity. However, before implementing any control, management must consider the cost of control implementation. At the Scranton School, the business office work volume did not warrant hiring the number of individuals necessary to comply with Integrated Enterprise System role mapping guidelines.

The Commonwealth recognized that it would not be cost effective for all state SAP R/3 users to comply with the established role mapping guidelines. To address these situations, the Governor's Office of the Budget issued Management Directive 205.37, which states:

If it is determined that it is operationally necessary to assign roles in a manner that creates a role conflict, approval must be obtained from the Agency Head or appropriate designee with agency authority. An electronic PAR Form, or a similar process, must be used to request role conflict exceptions submitted to the Agency Head or appropriate designee.¹¹

Scranton School management was unaware of this directive and allowed the role mapping control weakness to go uncorrected.

⁹ See footnote 4.

¹⁰ See footnote 5.

¹¹ Governor's Management Directive 205.37, Role Assignment, Security, and Internal Control Maintenance, June 13, 2005.

Recommendations:

Scranton School management should either redistribute procurement roles to comply with SAP/R3 role mapping guidelines or follow Management Directive 205.37, and obtain the necessary agency approval for a role conflict exception. Additionally, employee roles that are not required for the procurement of goods and services should be terminated.

Management Comments:

Scranton School management stated that the employees in question were role-mapped for training purposes only and do not perform any incompatible functions.

Finding 3 – The Scranton School should reduce the number of purchasing cards.

For the fiscal year ended June 30, 2005, the Scranton School had 33 Visa purchasing cards issued, 15 of which averaged less than one transaction per month for that fiscal year. In addition, each purchasing card had a credit limit of \$50,000, while the peak monthly credit card usage was less than \$16,000. Based on this level of activity the number of purchasing cards and the credit limit available for these cards far exceeded the school's needs.

Scranton School management indicated that each of the 33 purchasing cards must default to the using cost center because the SAP/R3 software does not permit organizational changes after a purchase is made without additional software, which the Department of Education elected not to use. The Scranton School official indicated that with this additional software most of the purchasing cards could be eliminated.

Recommendations:

Scranton School management should request the Department of Education to reconsider its position not to use software necessary to allocate costs and thereby reduce the number of purchasing cards.

Management Comments:

Scranton management indicated that they would review purchasing card activity and delete those with little or no activity.

Audit Findings

Finding 4 – Scranton School’s use of purchasing cards complied with Commonwealth policies.

All examined purchasing card transactions were processed according to Commonwealth policies. In addition, each transaction had the appropriate approvals, purchasing and receiving documents, and invoices.

Finding 5 – Scranton School processed advancement account transactions according to Commonwealth policies.

All examined advancement account transactions were processed according to applicable policies and procedures. After the Clerk Typist 2 received the approved agency purchase request, the required information was entered on the SAP/R3 system, which generated a document number and printed the check. The Business Manager reviewed the check and initialed it. The Comptroller’s office reviewed all check disbursements on a daily basis and requested documentation on all purchases from the account.

Finding 6 – SAP/R3 processed purchase transactions complied with Commonwealth policies.

All examined purchase transactions initiated and processed solely through SAP/R3 Materials Management module disclosed that each of the purchase orders were accompanied by the required approvals, purchasing and receiving documents, and invoices.

Central Treasury Account

The Scranton School established the Central Treasury Account approximately 21 years ago. This account allows the Business Office to monitor the activity of all non-appropriated funds. The sum total of this account consists of a Revenue Account, comprised of monies collected by the Scranton School for tuition, reimbursements from the State, gym rental, summer school billings, kitchen rental, sales of meal tickets, student school milk and lunch reimbursement, and 66 subsidiary accounts, which are used to account for donations and fund raising.

Finding 7 – The Scranton School established proper controls over the Central Treasury Account.

Scranton School established sufficient management controls to ensure all Central Treasury Account deposits were credited to the correct subsidiary account and all disbursements were made for their intended purpose. Finally, all bank statements were reconciled within 30 days.

Finding 8 – The Scranton School had dormant subsidiary accounts in the Central Treasury Fund.

Scranton School did not evaluate subsidiary account activity in the Central Treasury Fund. As a result, 20 accounts have been inactive for five or more years with a cumulative balance of approximately \$6,000.

The Central Treasury Fund accounts were established to account for donations and specific organization fundraisers. The funds in these accounts should be used for their intended purpose. For example, an account listed as educational software with a balance of \$816 has been inactive since June 20, 1997. This money should be used to purchase educational software.

If the Scranton School determines that an account balance cannot be used for the original intended purpose, every effort should be made to contact the donor or bequeathing organization to determine if the funds can be used for a purpose more attuned to today's school environment.

Recommendations:

The Scranton School should review the Central Treasury Account and determine which accounts are inactive. Those inactive accounts should be utilized for their intended purpose. If the purpose is no longer feasible, the Scranton School should contact the donor to obtain a waiver from the original bequest. These funds should then be transferred into a miscellaneous account or student activity fund and be administered as part of the Central Treasury Account.

Management Comments:

Scranton School management agreed to review these accounts and transfer all dormant account balances to one account to be used for school purposes.

Audit Findings

Payroll and Timekeeping

Scranton School's payroll system automatically generates payroll payments, by either check or direct deposit, based on the last inputted time and attendance data. For most employees who work regular shifts with no overtime, the need to make payroll adjustments only occurs for leave, promotions and pay raises. However, for employees who work overtime or different shifts, changes in scheduled work hours must be inputted as they are worked. The employees' respective collective bargaining agreements govern payments made to employees who work overtime or different shifts.¹²

In February 2004, the Scranton School implemented an online service known as the Employee Self-Service System,¹³ which helps the employee manage their employment information, such as requesting leave and viewing work schedules. The timekeeping section at the Scranton School monitors leave input for employees having access to this system and inputs leave usage for employees who do not have access to it.

Finding 9 – Overtime, shift differential, and leave usages transactions were processed accurately.

All overtime, shift differential, and leave usage transactions evaluated were posted accurately. Overtime and shift differential hours agreed with approved work schedules and were paid according to the applicable collective bargaining agreement. In addition, all leave used was verified and properly documented. Finally, all employees at the Scranton School utilized the Employee Self Service System.

¹² See footnote 7.

¹³ See footnote 6.

Status of Prior Audit Findings and Recommendations

The following is a summary of the findings and recommendations presented in our audit report for the period July 1, 2000, to March 28, 2003, along with descriptions of Scranton School's disposition of the recommendations.

Staff Certification

Prior Finding I-1 – Staff certifications are not monitored or kept current.

Our prior audit reported that nine instructional and academic administrative staff, hired during the audit period, were not certified appropriately in Pennsylvania for the positions they held at Scranton School. This situation resulted from factors such as the lack of prior experience, inadequate academic preparation, or the staff's out of state residency status. Therefore, consistent with Department of Education guidelines, Scranton School requested the issuance of one-year emergency permits for those newly hired individuals not meeting Pennsylvania certification requirements. We noted that the emergency permits were granted but Scranton School did not monitor staff compliance with the terms and conditions of the temporary permits. Consequently, permits were expiring without Scranton School's knowledge.

The auditors also attempted to review personnel records at the Scranton School for the remainder of the current teacher and academic administrative staff to determine if these individuals were certified appropriately for the positions they held. The records, however, were not maintained at Scranton School and staff certification information could only be directly accessed through the Teacher Certification System on the Department of Education's website. We did not find any evidence indicating that Scranton School management maintained or verified that the teachers and academic administrators were certified for their respective positions.

Scranton School officials did not monitor emergency permit recipients. Consequently, they did not know if the new teaching professionals and academic administrators were working toward attaining required certifications. Also unknown to officials was whether previously hired teaching professionals and academic administrators held the required certifications. We recommended that Scranton School management obtain copies of current teacher and academic administrator certifications for its entire instructional and academic administrative staff. In addition, Scranton School management monitors the compliance and progress of those professional teacher and administrative staff who have been granted emergency certification permits. Such monitoring will assist Scranton School management in its efforts to employ fully qualified and certified staff.

Status of Prior Audit Findings and Recommendations

Status:

Scranton School management now maintains and reviews copies of teacher and academic administrator certifications, which they obtain from the Teacher Certification System on the Department's website. Management is also monitoring the progress of staff that has emergency permits to insure compliance with certification guidelines.

Prior Finding I-2 – The School requires special education certification but not all personnel are certified.

Certain teachers and academic administrative staff did not have the appropriate Special Education certifications necessary to accommodate the special needs of Scranton School's students. Many of the staff members in question were long-term employees who held Mentally and/or Physically Handicapped (MPH) certificates. The question was whether there was a need and/or requirement that these personnel also hold Hearing Impaired Certification. There were also individuals whose credentials were questioned for appropriateness that did not relate to the subject of Hearing Impaired Certification.

We recommended that Scranton School management continue its efforts to require its teachers and academic administrative staff to become certified in the special education needs of their respective students.

Status:

The Department of Education evaluated the credentials of the personnel in question and concluded that Hearing Impairment Certification was not required and that the credentials of those addressed for reasons other than Hearing Impairment Certification were appropriate for the positions they held. Scranton School, together with the Department of Education, continued to evaluate the credentials of new and existing staff to assure their compliance with certification standards.

Advancement Account

Prior Finding II-1 – Split billings circumvented advancement account controls.

Our prior audit disclosed that the Scranton School split a vendor invoice and made two payments from the advancement account to circumvent the \$1,500 disbursement limit, as required in the Governor's Manual. We also noted that timely required advance approval for these transactions had not been obtained nor was appropriate documentation available supporting these transactions.

Status of Prior Audit Findings and Recommendations

We recommended that Scranton School comply with the Governor's Advancement Account Manual, which limits advancement account payments to \$1,500, and requires prior Department Comptroller approval to make advanced requests for payment.

Status:

Our current audit examined 50 advancement account transactions and did not disclose any split payments.

Service Purchase Contracts

Prior Finding III-1 – Service purchase contracts were not monitored properly.

Food Service Contract

Our prior audit reported that tuberculin tests had not been performed on food service workers yearly and the Scranton School did not have copies of monthly bacterial test reports as required by the food service contract for our audit period. We recommended that Scranton School management schedule tuberculin tests for the food service workers and require all food service contractors to provide tuberculin test results for all their employees. In addition, Scranton School management should require the food service contractor to submit a copy of the bacterial test reports monthly.

Status:

The current food service contract was revised to only require employee tuberculin tests once during continuous employment. This change complied with the Pennsylvania School Code, Chapter 23 School Health, Section 44 "Tuberculin Testing of School Personnel." All current food service workers were tested for tuberculosis in October of 2004. In addition, Scranton School's food service director provided copies of the required monthly bacterial test reports for the 2005 calendar year.

Criminal Background Checks

Our prior audit reported that contracted employees were being hired without the background check coordinator being informed. We recommended that Scranton School management require contractors to submit copies of the required background checks before their employees are permitted to work at the school.

Status of Prior Audit Findings and Recommendations

Status:

Scranton School now requires all potential contract employees to have both the Pennsylvania State Police Criminal Background Check and Child Abuse History Clearance completed before the candidate is interviewed. Auditors verified that the required check and clearance were on file for all contracted custodial, food service, and security employees.

Fire Safety

Prior Finding IV-1 – Fire drill reports were not maintained.

Our prior audit reported that the Scranton School did not maintain fire drill reports as required in the Pennsylvania Code. School officials asserted that the drills were conducted and that the fire safety manager recorded the dates of the fire drills in a logbook.

We recommended that the School follow the requirements in the Pennsylvania Code and begin immediately to maintain written fire drill reports. The fire drill reports should include the amount of time it took for evacuation, exit route used, number of persons in the facility at the time of the drill, problems encountered and whether the fire alarm, smoke detectors, and strobe lights were operative.

Status:

Our current audit disclosed that the Scranton School completed required reports in conjunction with the monthly fire drills.

Prior Finding IV-2 – Employees were not trained in methods of evacuation or the use of fire extinguishers.

We previously reported the Scranton School did not provide training for employees in the proper methods of evacuation or in the use of fire extinguishers as required by Fire and Panic Regulations. We recommended that the School provide its employees with building evacuation and fire extinguisher usage training.

Status:

Scranton School now provides all staff with annual evacuation and fire extinguisher usage training. Training sign-in sheets were prepared and maintained. All staff members received fire extinguisher training on August 30, 2005.

Status of Prior Audit Findings and Recommendations

Prior Finding IV-3 – Fire extinguishers were not inspected monthly.

The prior audit reported that the Scranton School did not inspect fire extinguishers monthly as recommended by the National Fire Protection Association (NFPA). Additionally, the NFPA recommended that the person making the monthly inspections keep records indicating the date the inspections were performed and the initials of the person performing the inspection. Finally, the NFPA recommended that records be kept on a tag attached to the fire extinguisher, or in an electronic system that provides a permanent record. We recommended complying with NFPA recommendations.

Status:

The current audit disclosed that fire extinguishers were inspected monthly. An employee of the school was assigned responsibility for performing monthly inspections. With regard to record keeping, a form was developed and utilized that lists each extinguisher and dates inspected. Auditors inspected 20 of 79 extinguishers and found each one to comply with NFPA regulations.

Prior Finding IV-4 – Local fire companies were not given floor plans.

We previously reported that the Scranton School had not provided the local fire departments with general floor plans of all campus buildings or a general listing of combustible material stored on campus. We also noted that floor numbers permanently affixed on each exit door were too small for a fire fighter to observe, particularly if vision was already restricted by smoke. We recommended that the School provide the local fire departments with floor plans and all relevant information. We also recommended that the Scranton School replace all existing floor numbers with larger, more visible numbers.

Status:

The current audit disclosed that Scranton School management met annually with the local fire department. The fire department also observed an evacuation drill annually. In addition, the School is repainting its corridors, and when completed, larger, permanent numbers will be affixed to the exit doors.

Status of Prior Audit Findings and Recommendations

Prior Finding IV-5 – The School did not have a safety committee.

We previously reported that the Scranton School addressed safety issues during labor/management meetings and had not established a formal Safety Committee. We recommended that a formal Safety Committee comprised of management and appropriate staff to address fire and safety issues be established.

Status:

The current audit determined that the Scranton School established a safety committee that meets quarterly. A list of members and minutes from those meetings were examined.

Audit Report Distribution List

This report was initially distributed to the following:

Commonwealth of Pennsylvania

The Honorable Edward G. Rendell
Governor

State Treasurer
Pennsylvania Treasury Department

The Honorable James J. Rhoades
Chair
Senate Education Committee
Senate of Pennsylvania

The Honorable Gerald L. Zahorchak, D. Ed.
Secretary of Education
Pennsylvania Department of Education

The Honorable Raphael J. Musto
Democratic Chair
Senate Education Committee
Senate of Pennsylvania

Connie Huber
Comptroller
Labor, Education, and Community
Services
Office of the Budget

The Honorable James Roebuck
Chair
House Education Committee
Pennsylvania House of Representatives

Scranton State School for the Deaf
William O'Neill
Acting Superintendent

The Honorable Jess M. Stairs
Republican Chair
House Education Committee
Pennsylvania House of Representatives

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, Pennsylvania 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 Web site at www.auditorgen.state.pa.us.