



Plum Borough School District
Central Administration
900 Elicker Road
Plum, Pennsylvania 15239

Superintendent
Dr. Timothy S. Glasspool

Assistant Superintendent
Dr. Guy Rossi

Director of Business Affairs
Mr. Eugene Marraccini

Director of Administrative
Services
Mr. Michael Brewer

Athletic Director
Mr. Bob Alpino

Director of Educational
Technology
Dr. Christopher Davis

Facilities Supervisor
Mr. Bob Holleran

Food Service Supervisor
Mrs. Maryann Lazzaro

Transportation Manager
Mr. Scott Mergen

Director of Special Education &
Pupil Services
Ms. Kathi Shirey

To: Plum Borough School District Board of Directors
From: Dr. Glasspool and Mr. Marraccini
Date: May 9, 2014
Ref: Administration's response to Management Letter for the 2012-13 Financial Audit

Dear Board Members,

Central Administration respectfully submits its response to the 2012-2013 Independent Auditor's Management Letter prepared by Mr. Ed Mertz of Hosack, Specht, Muetzel & Wood, LLP, which was distributed at the March 2014 Finance Committee Meeting.

Mr. Mertz's comments and suggestions and Central Administration's responses are as follows:

1. Item: "Records not completed on a timely basis"

- Auditor's Comment: "The School District was considerably behind in various aspects of essential record keeping bank reconciliations, distributions of payroll withholding into general ledger, distribution of various health insurance expenditures into the general ledger and maintenance of fixed asset recordkeeping."
- Auditor's Recommendation: "Monitoring procedures should be in place to ensure timely completion of all essential recordkeeping."
- Administration's Response: The District will realigned administrative oversight and Administrative Assistant responsibilities to ensure compliance.

If you have any questions, please feel free to contact Dr. Glasspool or Mr. Marraccini.

Respectfully submitted,



Dr. Timothy S. Glasspool, Superintendent of Schools



Mr. Eugene J. Marraccini, Director of Business Affairs

Attachment: Copy of 2012-2013 Audit Management Letter

**Plum Borough School District
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

Exhibit C

Section II - Financial Statement Findings

Material Weakness

Item 2013-1 Records not completed on a timely basis.

Condition

The School District was considerably behind in various aspects of essential recordkeeping including bank reconciliations, distributions of payroll withholding into the general ledger, distribution of various health insurance expenditures into the general ledger and maintenance of fixed asset recordkeeping.

Criteria

Internal controls should be in place to ensure that all areas of essential recordkeeping are completed on a timely basis.

Cause

Lack of direct oversight to coordinate recordkeeping activities and monitor timeliness of completion.

Effect

Accurate interim financial information is not available for management purposes.

Recommendation

Monitoring procedures should be in place to ensure timely completion of all essential recordkeeping.

Views of Responsible Officials and Planned Corrective Actions

Plum Borough School District agrees with the findings and the recommended procedures will be implemented.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

Section IV - Status of Prior Year's Findings

Not applicable.