



## PLUM BOROUGH SCHOOL DISTRICT CENTRAL ADMINISTRATION

900 Elicker Road • Plum, PA 15239  
Phone: 412.795.0100 • Fax: 412.795.9115

Dr. Timothy S. Glasspool  
Superintendent  
Extension 6367

Dr. Guy A. Rossi  
Assistant Superintendent  
Extension 6360

Eugene J. Marraccini  
Director of Business Affairs  
Extension 6356

Michael R. Brewer  
Director of Administrative  
Services  
Extension 6370

April 25, 2012

Ms. Connie L. Derr, Audit Coordinator  
Division of Budget  
Bureaus of Budget and Fiscal Management  
Department of Education  
333 Market Street – 4<sup>th</sup> Floor  
Harrisburg, PA 17126-0333

### **RE: Auditor General's Performance Audit Report Fiscal Years Ending June 30, 2006 and 2005**

#### **Board of School Directors**

Andrew Dink  
President

Sal Ciofella  
Vice President

Ronin Donatelli

Tom McGough

Shane McMasters

John St. Legor

Joe Tommarvello

Loretha White

Richard Zucco

#### *Corrective Action No. 1: The District Spent \$220,406 on an Agreement that Prematurely Terminated It's Superintendent's Employment*

The School Board agrees with the Auditors' recommendation and will continue to follow the PDE guidelines for Superintendent contract length.

#### *Corrective Action No. 2: Inadequate Documentation to Support Pupil Membership Data*

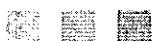
District administration has directed each building principal to have their administrative assistant review each student record for students enrolling and withdrawing from the District on a monthly cycle to ensure all information is accurately entered into the student information system. Each building principal will maintain a sign-off sheet denoting each month's reconciliation and will forward said sheet to the Superintendent and the Child Accounting Office.

#### **MISSION STATEMENT**

Plum Borough School District, a vibrant, growing suburban area, in partnership with students, parents and community, will strive to provide excellence in education by preparing all students to take their place in the diverse and changing world of the 21<sup>st</sup> century. The District will provide a safe and caring environment that will promote and support critical thinking and life-long learning.

Respectfully,

Dr. Timothy S. Glasspool  
Superintendent





**pennsylvania**  
DEPARTMENT OF EDUCATION

March 20, 2012

**RECEIVED**

**MAR 26 2012**

Dr. Lillian Naccarati, Superintendent  
Plum Borough School District  
900 Elicker Road  
Plum, PA 15239

Re: Auditor General's Performance Audit Report  
Fiscal Years Ending June 30, 2006 and 2005

Dear Dr. Naccarati:

In compliance with Governor's Office Management Directive #325.10, the Department of Education is required to secure a response to the Performance Audit Reports issued by the Office of the Auditor General. The main objectives of the Directive are to ensure that the responsive parties are cognizant of the findings and/or observations cited in these Audit Reports and that an official Corrective Action Plan has been instituted.

Please review, evaluate and respond to the Performance Audit Report following the attached Audit Review Procedures (Attachment A). Your response shall also include a **Corrective Action Plan** containing the following elements:

A description of the Finding or Observation.

A statement indicating the concurrence or nonconcurrence with the Audit Report's Findings/Observations and Recommendations.

Specific steps to be taken to correct the situation or specific reasons why corrective action is not necessary.

A timetable for the implementation of each corrective action step.

A description of monitoring procedures performed to ensure implementation of the corrective action steps.

March 20, 2012

The response along with the **Corrective Action Plan** is to be signed by you and the original and two (2) copies are to be transmitted on the LEA's official stationery within sixty (60) days of receipt of this letter to the following address:

Ms. Connie L. Derr, Audit Coordinator  
Division of Budget  
Bureau of Budget and Fiscal Management  
Department of Education  
333 Market Street – 4<sup>th</sup> Floor  
Harrisburg, Pennsylvania 17126-0333

Audit Reports are available under the Pennsylvania Department of the Auditor General's website, [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us). If you have any questions, please contact Kathy Ylengst at (717) 787-7808.

Sincerely,

A handwritten signature in black ink, appearing to read 'Connie L. Derr', written over a horizontal line.

Connie L. Derr, Audit Coordinator  
Division of Budget  
Bureau of Budget and Fiscal Management

CLD:ac

Attachment

cc: Mr. Kevin J. Dowdell, Board President  
Ms. Cynthia Vento, Board Secretary