EXECUTIVE SUMMARY
PLEASANTVILLE BOARD OF EDUCATION

We found the Pleasantville Board of Education and administration did not ensure the efficient and effective use of school district funds. We found a district not able to maintain continuity in leadership. The lack of stability in key administrative positions inhibited the development of long term goals and interfered with the ability to establish and enforce internal controls to ensure district resources are expended in an efficient and effective manner. We found excess and underutilized positions, programs lacking internal controls and proper oversight, significant deficiencies in the procurement process, and other issues requiring corrective action. Certain transactions have been referred to the state’s Division of Criminal Justice.

AUDIT HIGHLIGHTS

- The district has one of the highest costs per pupil in the state. Our review of the 2011-2012 school year teachers’ schedules identified 42 teachers that had no assigned students at an annual salary cost of $2.9 million. These teachers were also paid a total of $254,000 for extra duties. We also noted high certified and non-certified support staffing levels when compared to similar districts. District staffing in these areas exceeded median levels for similar districts by an estimated 49 positions at an approximate salary cost of $2.1 million.

- The district’s programs lacked proper internal controls and clear objectives with bench marks. We also found unreliable timekeeping and attendance records, uncontrolled budgets, and no administrative oversight. Most programs had low enrollment and were overstaffed, including one program with a daily average of 93 paid individuals for 35 students during the 2011-2012 school year. This program’s budget was $205,000, but incurred total payroll expenditures of $711,043 during this period. Another program with widespread timesheet irregularities necessitated our referral to the Division of Criminal Justice for further investigation.

- The district had deficiencies in most areas of the procurement process. These deficiencies included violations of statutes as well as failure to comply with internal policies and procedures. We found purchases totaling $272,000 referencing expired contracts; mechanical and electrical vendors paid $287,000 for services outside of their cooperative purchasing contract; and athletic field renovations approved by the Schools Development Authority at $499,500, subsequently awarded for $673,250, and with actual costs of $712,000. We also found the price lists for bids from two vendors for mold remediation were inadvertently reversed by the district resulting in the contract being awarded to the higher bidder at the lower bidder’s pricing. At project completion, the vendor’s invoices totaled $228,000 in excess of authorized purchase orders.

AUDITEE RESPONSE
The district generally concurs with our findings and recommendations.

For the complete audit report, click here.