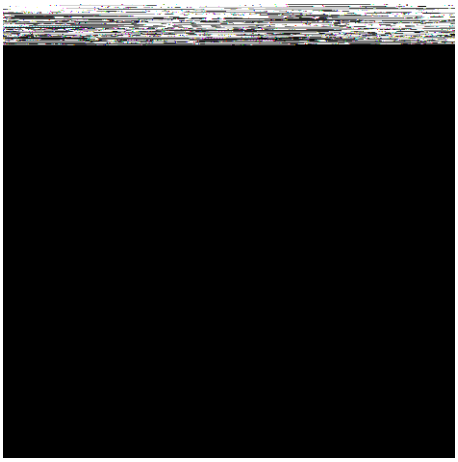
CENTRAL BUCKS SCHOOL DISTRICT

BUCKS COUNTY, PENNSYLVANIA

PERFORMANCE AUDIT REPORT

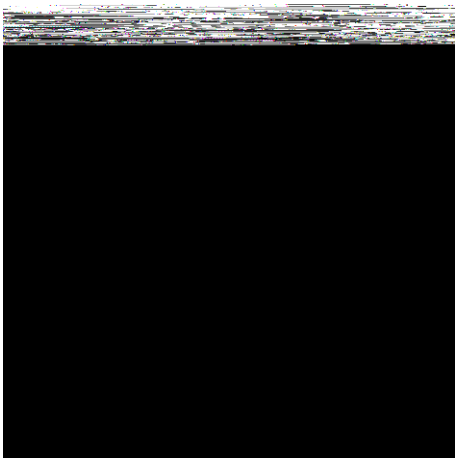
The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Mr. Stephen A. Carr,



Executive Summary

Audit Work



Methodology

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.

CBSD 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:

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Status of Prior Audit Findings and Observations

Our prior audit of the Central Bucks School District (CBSD) for the school years 2003-04 and 2002-03 resulted in one reported finding and one observation. The finding pertained to certification, and the observation pertained to bus drivers' qualifications. 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 CBSD Board's written response provided to the Department of Education (DE), performed audit procedures, and questioned District personnel regarding the prior findings. As shown below, we found that the CBSD did implement recommendations related to certification, and partially implemented our recommendations regarding bus drivers' qualifications.

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

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:

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Senator Andrew Dinniman
Democratic Chair
Senate Education Committee
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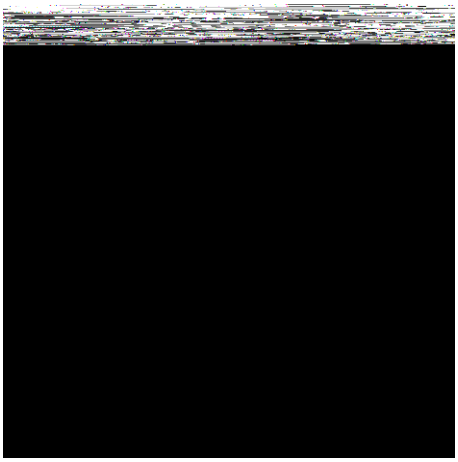

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