Fiscal Responsibility

"More than \$11 million of District funds were used for personal expenses. The Board of Education had abdicated its oversight role and essentially did not monitor the District's financial operations." This was the story New York State Comptroller, Alan G. Hevesi outlined for school board members and administrators attending the New York State School Board Convention last month in Rochester.

The school district in question was the Roslyn Union Free School District, located on the north-shore of Nassau County. The district covers an area of five square miles and has an enrollment of more than 3,300 students.

In another report from the Comptroller the Hempstead Union Free School District appears to have had poor control over District expenditures that resulted in perhaps as much as \$5 million being mismanaged.

I do not know any of the individuals involved in either of the cases cited. I would like to think that school administrators and board of education members take their responsibilities seriously enough that in most cases they could be trusted to have safeguards in place that would prevent this type of shocking misappropriation and criminal acts.

As a result of these and other audits the Comptroller's Office will be conducting its own official audits in every school district in the State over the next few years. This Comptroller's Office audit in addition to the State requirement that every school district have an independent audit done by a paid outside auditing firm. Mr. Hevesi has come to the conclusion that unless there is oversight by his office in school districts there will continue to be gross mismanagement occurring. I would like to think that he is wrong. His office has recently completed several additional school district audits. Mr. Hevesi reports about one third of the districts have sterling record keeping and controls, about one third are found to need minor tweaks in their systems to bring them into compliance and unfortunately another third need major improvements in their record keeping and safeguards.

School Boards are not elected to run the day-to-day operations of the District and need to rely on professionals for this purpose. These professionals need to have the personal character and integrity that would justify the trust of school board members and the public.

It has been said, "Be sure your sins will find you out." In the cases noted earlier these folks "sins" will land them in jail for several years. My hope is that school board members and school administrators will reflect on the unfortunate events in these school districts and use this as a serious reminder of the trust the public has placed in everyone connected with our schools. What are we teaching students when school leaders are involved in behavior such as this?