



## **Office of the Inspector General Commonwealth of Massachusetts**

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### **Follow-up to – An Investigation of Certain Wachusett Regional School District Expenses, October 2005**

In March 2005, the Office of the Inspector General issued a report entitled *An Investigation of Certain Wachusett Regional School District Expenses, May 2005*. In conducting the investigation this office found that weak internal controls led to questionable expenditures by the school district. These weaknesses include the lack of detailed policies, procedures and internal controls and poor documentation. The office concluded that the Wachusett Regional School District Committee needs to ensure that adequate controls are put in place and the district's discretionary expenditures receive greater school committee oversight.

In response to this office's report, the school committee contracted with an independent certified public accountant, P.L. Jones & Associates. This independent review confirmed this office's findings. The school committee is currently developing a new set of internal controls and contract practices as well as forming an audit subcommittee to develop plans for cyclical audits of district operations and expenditures. This office will provide assistance as needed.