



Former North Andover school official arraigned on charge she stole more than \$27K in cash from schools

By Jim Patten , Staff Writer
Eagle-Tribune

NORTH ANDOVER - A school program director, who abruptly resigned last year amid questions about her accounting practices, was charged yesterday with stealing \$27,339 in cash from school coffers.

Catherine Entsminger, 60, of North Andover, the former director of community programs in charge of administering and overseeing the School Department's summer school and after-school programs, was arraigned in Lawrence District Court on a charge of larceny over \$250. Entsminger is accused of not depositing cash receipts, including some from parents paying for the pricey all-day kindergarten program, with the town treasurer from June 24, 2004, to June 5, 2006.

Judge Kevin Gaffney entered a plea of not guilty on her behalf.

Entsminger's lawyer refused to discuss the case.

"This is the beginning of what can be a very long process," said attorney Patrick Donovan after yesterday's hearing. "We intend to see this thing through."

School officials said Entsminger's arraignment shows that the district is on its way to solving ongoing money problems.

"School systems like (ours) who are having financial troubles can't tolerate white-collar crime," School Committee Chairman Alfred Perry said. "That could make the difference in us being able to pay for a teacher or a program."

He said students are not allowed to get away with stealing money from a desk, much less thousands of dollars from a program.

"We try to teach kids lessons," he said. "When they steal something, they are punished appropriately. We have to take the same steps with adults."

Evidence that money was missing came after a Community Schools Program audit, which was initiated after the resignation of former Superintendent Harry Harutunian. Harutunian resigned after it was revealed he gave a 29 percent raise to a secretary with whom he had an affair. After he left, school officials looking into the budget found many accounting problems.

Daniel Sullivan, an independent auditor with the firm of Sullivan, Rogers & Co. LLC, hired to investigate the situation, reported in his findings that Entsminger admitted she only deposited checks and money orders, and that she had no books or records to account for the missing cash.

According to documents filed in the case, Entsminger admitted to Sullivan that she instructed an administrative assistant "early on" not to tell anyone that they collect cash and to give all cash to her.

In May of last year, Entsminger provided Sullivan a list of disbursements she made for the Community Schools Program from cash. The list, for the period of December 2004 to June 2006, totaled \$6,558.82.

In his findings, Sullivan said Entsminger told him she had no sales receipts for invoices to substantiate the items on the list, but that some of the amounts were incorrectly listed.

In addition, items totaling \$2,745, including amounts paid for year-end parties, holiday parties and gifts and flowers for staff are questionable as to their appropriateness under laws and regulations of the state and policies of the town, Sullivan wrote.

In his findings, Sullivan wrote that Entsminger admitted to him and School Department Business Manager Paul Szymanski that she had taken cash from the full-day kindergarten program and used it for personal gain, and that she was aware that full-day kindergarten receipts were not part of Community School Programs and she was entrusted to deposit all amounts with the treasurer.

Amid mounting pressure, Entsminger resigned on June 9 of last year in a letter she hand-delivered to the office of acting Superintendent Richard Bergeron.

Jill Ramano, a parent who had a child in full-day kindergarten last year at the Annie L. Sargent School, said parents could pay cash for almost everything, including after-school programs and tuition for full-day kindergarten at a price of \$4,000.

"Why they didn't get rid of that years ago is beyond me," she said.

She said she has more trust in the schools now after their work to review and look over the budget than she did during budget season last year when she said parents didn't really know what was going on. School officials and volunteers have spent the last few months going through the budget line by line to set it up in an easily accessible format.

The most recent accounting problem they found was over \$200,000 that was charged to the full-day kindergarten account when it should have come out of other accounts, leading to a refund for some parents with students in kindergarten this year.

"I think a lot of the issues have been brought to light," she said.

School Committee member William Kelly said the budget review has led to many controls in the system, including a no-cash policy, to make sure the accounting is easy to read and any problems will be easy to catch.

Bergeron said the Entsminger case should bring out the last of any questionable budget practices that were left from the former school administration.

"At this point, we will close the book on this kind of stuff that has required so much reflection, debate and

discussion," he said. "We are really altering how we did business, and we are looking forward to a new set of procedures and policies."

Depending on whether she is tried in district or superior court, Entsminger faces possible penalties if convicted of up to five years in prison, two years in the house of correction and/or up to a \$25,000 fine.

At the request of Assistant District Attorney Christina Pujals, Gaffney issued a warning to Entsminger that if she was arrested or got into further trouble while her case is pending, she could be held in jail without bail for up to 60 days.

She was ordered to return to court March 14.

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