

# NEW BRIGHTON AREA SCHOOL DISTRICT

3225 43rd Street • New Brighton, PA 15066-2697 (724) 843-1795 • (724) 843-6144 Fax • www.nbasd.org

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June 26, 2018

Clayton P. Carroll, Audit Reviewer  
Bureau of Budget and Fiscal Management  
Department of Education  
333 Market Street – 4<sup>th</sup> Floor  
Harrisburg, PA 17126

Dear Mr. Carroll,

The New Brighton Area School District has received the Performance Audit Report for the years ended June 30, 2016, 2015, 2014 and 2013 as issued by the Department of the Auditor General.

The district has reviewed, evaluated and are responding to the Audit Finding/Observation using the Audit Review Procedures as recommended by and set forth by the Department of the Auditor General and the Pennsylvania Department of Education.

The Performance Audit Report contained one (1) Finding.

**The District Incorrectly Reported Transportation Data to PDE Resulting in a \$5,380 Overpayment**

“The District incorrectly reported to PDE the amount of total annual miles traveled and the number of students transported during the 2015-16 school year. The District made a data entry error in submitting mileage and student data for one bus during the 2015-16 school year. Specifically, the District incorrectly reported the identical mileage and number of students for two buses. The error resulted in the District overstating approved annual mileage and number of students transported and resulted in the District being overpaid in transportation reimbursement from PDE. The District correctly reported total annual miles and number of students transported in the 2012-13, 2013-14, and 2014-15 school years and was reimbursed correctly for these years.”

Auditor Recommendation:

“The *New Brighton Area School District* should: Ensure that all transportation data reported by the District to PDE is reviewed by someone other than the person entering the data, prior to submission to PDE:”

District Response:

“District will institute procedure to have a second person review and compare the information loaded into E-trans against the source documents provided by the busing contractor. This is to ensure that the correct information is submitted to PDE for transportation reimbursement calculation. Once the second person has reviewed the information, both parties will compare their notes on the

submission prior to the submission being finalized. In the event of a discrepancy in their findings a third individual will be asked to review and compare against the initial two reviewers, upon which all three will compare notes together and review the final submission log for accuracy.”

**New Brighton Area School District concurs with Finding and Auditor Recommendation**

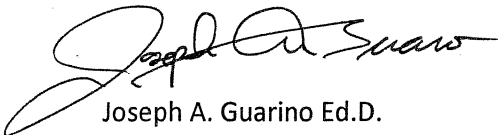
New Brighton Area School District agrees with the Auditor General’s recommendation that is should ensure that someone other than the person entering the data review the data prior to submission to PDE.

Corrective Action Plan:

The District will put into place a procedure that requires that someone other than the person entering the data review the data prior to submission to PDE. The timetable for the procedure is the due date for the submission of the 2017-18 Transportation Data in September 2018.

If you have any questions, please contact me at (724) 843-1795 ext. 402 or [jguarino@nbasd.org](mailto:jguarino@nbasd.org).

Sincerely,

A handwritten signature in black ink, appearing to read "Joseph A. Guarino". The signature is fluid and cursive, with a large initial "J" and "G".

Joseph A. Guarino Ed.D.  
Superintendent

## Appendix A



### COMMONWEALTH OF PENNSYLVANIA PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

#### Act 44 Auditee Reporting Form (School District Audits)

The Department of the Auditor General provides this form for every school district to report its adoption of the Department's recommendations in its most recent audit pursuant to Act 44 of 2017 amendments to The Fiscal Code regarding Auditee reporting requirements and the Department's STATEMENT OF POLICY and FORM in 4 Pa. Code Part XIV published in the Pennsylvania Bulletin on February 10, 2018.

Within **120 business days** of the publication of the audit listed below, the school district must submit a response to the Department detailing the adoption of the Department's recommendations, or the reason why recommendations have not been adopted.

<b>AUN:</b>	127045653	<b>School:</b>	New Brighton Area School District	<b>CAN:</b>	104304
<b>Audit Period:</b>	July 1, 2012, to June 30, 2016	<b>Findings:</b>	One	<b>Recommendations:</b>	One

**District Response:** (Textbox below will expand or attachments can be added as necessary)

The District is in receipt of Performance Audit Report dated May 8, 2018 that was issued by the Department of the Auditor General. The District has reviewed, evaluated and responded to the Performance Audit recommendation and has adopted Resolution No. 5 accepting the results, recommendations and corrective action plan as specified in the Performance Audit at its regular Board of Directors Meeting on June 25, 2018.

**Note:** Pursuant to Section 1.5 of Act 44, if the Auditee fails to respond to the Department's recommendations within **120 business days**, the Department will notify the Governor and the Chairpersons and Minority Chairpersons of the Appropriations Committees of the Senate and the House of Representatives, which may consider an Auditee's failure to respond to the Department's audit when determining the Auditee's future appropriations.

**NEW BRIGHTON AREA SCHOOL DISTRICT**

**Results of the Performance Audit Approval Resolution**

**RESOLVED**, by the Board of School Directors of New Brighton Area School District at its regular meeting held on June 25, 2018, as follows:

1. Accepts the results, recommendation and corrective action plan as specified in the Performance Audit issued by the Department of the Auditor General covering the period of July 1, 2012 through June 30, 2016

  
Attest: Board Secretary

  
NBASD School Board President