

# LIMITED PROCEDURES ENGAGEMENT

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Ringgold School District  
Washington County, Pennsylvania

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September 2016



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. Karen Polkabila, Superintendent  
Ringgold School District  
400 Main Street  
New Eagle, Pennsylvania 15067

Mr. William C. Stein, Jr., Board President  
Ringgold School District  
400 Main Street  
New Eagle, Pennsylvania 15067

Dear Dr. Polkabila and Mr. Stein:

We conducted a Limited Procedures Engagement (LPE) of the Ringgold School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures. The LPE covers the period July 1, 2012 through June 30, 2015, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and The Fiscal Code (72 P.S. § 402 and 403), but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

As we conducted our LPE procedures, we sought to determine answers to the following questions, which serve as our LPE objectives:

- Did the District have documented board policies and administrative procedures related to the following?
  - Internal controls
  - Budgeting practices
  - The Right-to-Know Law
  - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?
- Did the District take appropriate corrective action to address the findings made in our prior audit, and were the actions taken into effect?

Dr. Karen Polkabila  
Mr. William C. Stein, Jr.  
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Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the District's cooperation during the conduct of this engagement.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

September 23, 2016

cc: **RINGGOLD SCHOOL DISTRICT** Board of School Directors

### Status of Prior Findings

#### Prior Finding No. 1

#### **Pupil Transportation Reporting Errors Resulted in Overpayments of \$80,850**

#### Prior Finding Condition

Our prior audit of the District's transportation records for the 2008-09 and 2009-10 school years found errors in data reported to the Pennsylvania Department of Education (PDE) for nonpublic pupils, resulting in the District receiving transportation subsidy overpayments of \$80,850.

#### Prior Recommendations

We recommended that the District should:

1. Develop and maintain internal policies and procedures to ensure that student transportation data is collected and reported accurately and timely. For example, once the District's transportation data has been collected, a different member of the District's staff should review it for accuracy before it is reported to PDE.
2. Ensure summaries are prepared and reviewed to identify all nonpublic pupils that are reported for reimbursement.
3. Review transportation reports submitted to PDE for years subsequent to the audit, and if similar errors are found, submit revised reports to PDE.

We also recommended that PDE should:

4. Adjust the District's subsidy to recover the subsidy overpayments of \$80,850.

#### Current Status

During our current review, we found that the District developed internal policies and implemented procedures to ensure student transportation data is collected and reported accurately and timely. The District now ensures that summaries are prepared and reviewed to identify all nonpublic students transported by the District. The District also reviews transportation reports prior to submitting to PDE.

The \$45,815 subsidy overpayment for the 2009-10 school year was recovered by PDE in January 2016. As of completion of our current fieldwork, the subsidy overpayment of \$35,035 identified in our prior audit for the 2008-09 school year had not yet been recovered.

**Prior Finding No. 2**

**Certification Deficiency**

**Prior Finding Condition**

Our prior audit of the District's professional employees' certification for the period July 1, 2012 through January 31, 2013, found that one individual was hired prior to being issued a nursing certificate from PDE. As a result, the District was subject to a subsidy forfeiture of \$1,043.

**Prior Recommendations**

We recommended that the District should:

1. Hire professional personnel who have obtained proper certification to qualify for the assignments.
2. Develop effective policies and procedures for verifying that prospective employees are properly certified for their positions.

We also recommended that PDE should:

3. Adjust the District's allocations to recover the subsidy forfeiture resulting from the deficiency.

**Current Status**

Our current review found that the District enacted a policy that requires all professional personnel to provide proper certification prior to being hired.

As of completion of our fieldwork, PDE had not yet adjusted the District's allocations to recover the subsidy forfeiture.

## **Distribution List**

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This letter was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

**The Honorable Tom W. Wolf**  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**  
Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

**The Honorable Timothy Reese**  
State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

**Mrs. Danielle Mariano**  
Director  
Bureau of Budget and Fiscal Management  
Pennsylvania Department of Education  
4th Floor, 333 Market Street  
Harrisburg, PA 17126

**Dr. David Wazeter**  
Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

**Mr. Nathan Mains**  
Executive Director  
Pennsylvania School Boards Association  
400 Bent Creek Boulevard  
Mechanicsburg, PA 17050

This letter is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).