

Wyoming Valley West School District
Response to Performance Audit Report of August 2023
Commonwealth of Pennsylvania Department of Auditor General
Audit Period: July 1, 2018 to June 30, 2021

Prepared by:

David Tosh, Superintendent of Schools

Thomas Witiak, Business Manager

Anthony Dicton, Transportation Director

Response to Recommendations for Findings 1 – Financial

1. The District **has prepared** a multi-year forecast to assist in making sound financial decisions.
2. The **forecast has been placed** on the District's website.
3. The District **has continued** to perform in-house v. off-site special education cost benefit analysis. The administration and special education director (Mrs. Baratta), meet every Monday to discuss any special education issue/initiative/mandate.

Response to Recommendations for Findings 2 – Transportation

1A. The Transportation Secretary (Mrs. Sott), will continue to collect and input student transportation forms and monthly ridership. The Transportation Director (Mr. Dicton), will continue to input all of the data to PDE and the Business Manager (Mr. Witiak), has now been assigned to review the transportation data prepared and organized by the Transportation Secretary (Mrs. Sott) and Transportation Director (Mr. Dicton).

1B. The district will conduct quarterly analysis of student transportation data and subsidies to identify potential, unexpected fluctuations. Unexplained deviations will be investigated immediately by the Transportation Director (Mr. Dicton), Transportation Secretary (Mrs. Sott), and Business Manager (Mr. Witiak). The Transportation Secretary (Mrs. Sott), now prints out transportation rosters monthly. In addition, she requests and collects transportation request forms.

1C. The District will contact PSBA and the local intermediate Unit, 18, on reporting requirement trainings.

1D. The District is currently contracting with the Pennsylvania School Boards Association (PSBA) to assist us with updating our current policies and procedures.

2 – Supporting documentation for regular and supplemental data is obtained, reviewed, and retained by the Business Manager (Mr. Witiak). This will be conducted and implemented on a monthly basis.

3 – The District will pull non-public and charter school bus forms to review roster accuracy on a monthly basis. The Transportation Secretary (Mrs. Sott) will reach to request updated rosters on a monthly basis.

4 – The Transportation Director (Mr. Dicton), and Business Manager (Mr. Witiak), will review the 2020 – 2021 school year data and submit a revised reimbursement report to the Pennsylvania Department of Education (PDE) where applicable.

5 – The Business Manager (Mr. Witiak), reports the 2015 – 2016 overpayment was deducted from June 2023 transportation subsidy payment. The Business Manager (Mr. Witiak), is currently researching the 2013 – 2014 and 2016 – 2017 status.

Response to Recommendations for Findings 3 – Contracts

1. The District is currently contracting with the Pennsylvania School Boards Association (PSBA) to do a total overhaul/revision of our current policy manual.

Since the audit findings were released, the District has requested from PSBA and the Board has adopted Board Policy Sections: TRANSPORTATION - Section 810 - 810.1, 810.2,810.3. Federal Fiscal Compliance; FINANCES – Section 600 - 626.1 and 827.

2. The District Business Office is currently implementing the recommendation.

Since the audit findings were released, a spreadsheet is currently being used to track a list of all service contracts entered into the District to include vendor name, service provided, contract time period, contract amount, and District staff member assigned to be the contract monitor.

3. The WVV Board Secretary (Mrs. Bullock) is currently implementing this recommendation.

Since the audit findings were released, a Resolution to destroy documents past 6 years will be implemented as part of District policy.

4. The District will ensure written support and approval of all service contracts (Verbal approval is currently given).

Since the audit findings were released, The District will implement prior review during the executive session of the monthly work session and vote at the monthly school board meeting the following week. Additionally, the District Solicitor(s) will review all contracts.

5. The District follows Pennsylvania Department of Education (PDE) and Department of Labor and Industry thresholds.

Since the audit findings were released, while not legally required, the District will make every effort to perform procedures to determined best pricing that can be obtained for not only goods and supplies, but also for services.

6. The District will continue to use a sign-in sheet for vendors with (sic) when opening and reviewing documents. The decision of the selected vendor is in the monthly Board minutes.

Since the audit findings were released, the District will continue to use a sign-in sheet for vendors when opening and reviewing documents. The District will also continue to retain a list of all vendors submitting bids or proposals, and the results of reviewing bid/proposal documents, including the decision made regarding the vendor selected to award the contract. The Directors of Technology, Buildings & Grounds, Business Office, and Transportation have all been directed to ensure that they are following this procedure.

7. The District will retain all Board minutes documenting affirmative or abstaining votes of service contracts.

Since the audit findings were released, The Board Secretary (Mrs. Bullock), Business Manager (Mr. Witiak), and Superintendent of Schools (Mr. Tosh), will ensure all Board minutes documenting affirmative votes and any Board member abstaining from the vote of service contracts as well as all necessary Statements of Financial Interest (SFI).

8. The Board Secretary (Mrs. Bullock), obtains and retains these documents and the Superintendent will assist with obtaining them when necessary.

In addition to retaining the SFIs, the Superintendent of Schools (Mr. Tosh), Business Manager (Mr. Witiak), Board Secretary (Mrs. Bullock), and Human Resources Director (Mrs. Troy), will review SFIs to ensure there are no conflicts of interest that they are aware of when awarding service contracts to vendors.

9. The District does implement this procedure. Area administrators will sign all invoices.

An email will again inform building administrators of this procedure. A written record of the review, such as the reviewer's initials/signature and date on the vendor invoice, will be documented and retained.

***Additional** – The District Business Manager (Mr. Witiak) will complete a “WVW Business Office Handbook” relative to Recommendations for Finding 3; “Overall Conclusion.”

***Additional** – Please note:

- The current Transportation Director (Mr. Diction), was not the Transportation Director for the period the audit covered.
- The Business Manager (Mr. Witiak), was not the Business Manager for the period covered by the audit.
- The Superintendent of Schools (Mr. Tosh), was the Superintendent in his first year, which was also the year returning from COVID. The school district started the year in an ASYNCHRONOUS, VIRUAL format with students online and not physically present. In October of 2021, the District switched to a HYBRID MODEL with students attending two days (2) per week based on their last name alphabetically. In November of 2021, because COVID rates in Luzerne County exceeded the mandated benchmark, the District returned to an ASYNCHRONOUS, or VIRTUAL format. In February of 2021, Wyoming Valley West School District students finally returned to school in the traditional format of in school academics. It should also be noted that while we did return to a “brick and mortar” traditional setting, approximately 275 district students continue on the online, virtual environment. Some students slowly returned, while some students reverted back to the online, virtual environment. This made student attendance, transportation, and academics a very challenging and often changing dilemma.
- It needs to be noted that transportation data that was requested for this audit, specifically the 2020 - 2021 year, was made even more challenging by the request of non-public school transportation data in a year in which keeping an accurate record of our own student transportation was even more of a challenge due to the continuous, changing educational environment COVID created.

