

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.

AUN:	103023153	School:	Elizabeth Forward School District	CAN:	117963
Audit Period:	July 1, 2014 to June 30, 2018	Findings:	Four	Recommendations:	Twenty

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

Please see attachments

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.

Finding #1:

Recommendations

1. Immediately obtain and review any missing driver credentials and clearances from its contractors and verify driver eligibility.

Elizabeth Forward School District terminated Pennsylvania Coach Lines as its primary transportation provider and has now contracted with Student Transportation of America (STA) for the next five (5) years. There are monthly meetings scheduled with STA and Elizabeth Forward's Business Department to review any new drivers and substitute drivers. Any new bus drivers will be approved throughout the school year, with all bus are approved at the August board meeting before each new school year and any new bus drivers will be approved throughout the school year by the school board. (Please see Appendix A)

2. Comply with the PSC's requirements to obtain, review, and maintain required credentials and background clearances for all contracted employees. This includes reviewing all background clearance documents for current and prospective bus drivers and documenting continued employment eligibility on a case-by-case basis with student safety serving as the utmost consideration.

During our monthly meetings with our transportation company, all bus drivers' clearances are reviewed in August of each year and any new drivers or monitors throughout the school year. All clearances are in our transportation binder and reviewed by the Assistant Business Manager of Finance and Operations and the Director Human Resources. Any questions with clearances are reviewed with the School Solicitor. (Please see Appendix A)

3. Ensure that the Board approves the vetted list of drivers *before* the start of the school year.

Before the start of the 2020-2021 school year, all bus drivers and monitors were vetted and approved at the Committee of the Whole School Board Meeting on the August 19, 2020. Any new bus drivers and monitors added throughout the school year are vetted and approved at each monthly school board meeting. (Please see Appendix A)

4. Develop and implement formal written procedures with clear and concise provisions requiring the District to determine driver eligibility prior to employment and to conduct routine and ongoing monitoring of driver records. These procedures should ensure that all required credentials and clearances are obtained, reviewed, and on file at the District prior to individuals transporting students, and that all required documentation continues to be updated and complete. The procedures should also require the administration to attest in an open and public meeting before the Board that the list of drivers provided for approval contains only drivers for whom the District has obtained all of the required records.

The following forms and documents are required for all drivers without exception. These forms shall be provided to the School District prior to the start of the school year, each year of the Agreement, and prior to the assignment of any new driver: Act 34, Act 24, Act 126, Act 168, Act 114 and Act 151 forms; PDE Form 6004, Arrest/Conviction Report & Certification Form, Mandatory Training for Child Abuse Recognition & Reporting, Sexual Misconduct/Abuse Disclosure Release Form; current driver's license photocopy; completed physical examination forms and proof of compliance with drug and alcohol screening programs. The Contractor must maintain and provide an active roster list of all active drivers to the School District on or before the 15th of each month. The list is verified at our monthly transportation meetings with the contractor. In addition to regular driver roster requirements described above, the Contractor agrees to provide an adequate number of substitute drivers in order to maintain continuity on School District's bus runs. The Contractor must maintain and provide a list of all substitute drivers to the School District on or before the 15th of each month. The list is verified at our monthly transportation meetings with the contractor. Only those substitute drivers with all necessary clearances, background checks and other relevant information required by School District shall be included on this monthly list. Any new bus drivers and monitors added throughout the school year are vetted and approved at each monthly school board meeting. (Please see Appendix A)

5. Revise its outdated *Contracted Services Personnel* Policy 818 to reflect current background clearance requirements for all contracted employees having direct contact with students, including bus drivers. The policy should *clearly* address and outline the responsibilities of the District and the Board to ensure that drivers are qualified with the proper credentials and have obtained all clearances *before* the District authorizes them to transport District students. Additionally, this policy should detail ongoing monitoring procedures to be performed by the District to ensure the completeness of driver records and upcoming expiration dates to ensure timely renewal of driver qualification documents, such as licenses, physical exams, and background clearances, which are now required to be renewed every five years.

The Elizabeth Forward School District adopted a revised Policy 818 Contracted Services Personnel on August 19, 2020. (Please see Appendix A)

Finding #2:

Recommendations

1. Immediately take the appropriate administrative measures to ensure that it retains all documentation supporting the transportation data reported to PDE, including student bus rosters, mileage average calculations, and student rosters in accordance with the PSC's record retention requirements.

Elizabeth Forward School District terminated Pennsylvania Coach Lines as its primary transportation provider and has now contracted with Student Transportation of America (STA) for the next five (5) years. There are now monthly meetings scheduled with STA and Elizabeth Forward's Business Department to review student rosters, mileage average calculations, bus drivers' clearances and any transportation issues. In accordance with PSC record retention requirements and as per district records retention policy, all documentation supporting the data reported to the Pennsylvania Department of Education will be retained and filed with the Director of Transportation each school year. This transportation documentation includes, driver clearances, time and mileage sheets, student rosters, route and run lists. (Please see Appendix B)

2. Establish a safe and adequate location to store all source documents and calculations supporting the transportation data submitted to PDE.

All source documents and calculations will be stored on a shared file with the Director of Finance and Operations. The backup files for this will be kept in the secure storage area of EFSD Business Offices.

3. Establish internal controls over transportation reporting. These internal controls should include the following: procedures relating to obtaining and reviewing transportation data prior to reporting to PDE. These reviews should include tracing some data elements to source documents and calculations to provide reasonable assurance that necessary supporting documentation is available.

Internal controls for transportation reporting have been put in place. Administrators including Director of Finance and Operations, Director of Special Education, and Manager from the Contracted Carrier meet monthly to review invoices, update driver lists for Board Approval, discuss stop change requests, ensure safe capacity numbers, review private school data and any accident or incident reports and discuss business that affects transportation issues.

4. Ensure that record retention procedures are documented, and staff are trained on the procedures.

Record retention procedures are discussed and shared at monthly transportation meetings and retained as per the records schedule.

5. Ensure that sworn statements are retained for audit and not signed by the Superintendent unless the transportation data is being reviewed by someone who is trained on PDE reporting requirements and that the transportation data is accurate.

A copy of The Certification of Transportation Operations will be kept on file with the annual eTran report. The data on the report will be reviewed prior to Superintendent signing by the Director of Finance and Operations and the Assistant Director of Finance and Operations who have attended Transportation Subsidy courses offered by PASBO. (Please see Appendix B)

Finding #3:

Recommendations

1. Ensure that District personnel responsible for enrolling students and making residency determinations are properly trained on the classifications of nonresident students and the required documentation needed for nonresident foster students.

The PIMS Administrator and Systems Information Specialist who are responsible for enrolling students and making residency determinations will be properly trained on the classifications of resident and non-resident students and the required documentation needed for nonresident foster students. The Secretary to the Superintendent who held these positions will train both staff members on how to determine a student's residency status. Pennsylvania Department of Education (PDE) documentation and the Basic Education Circular (BEC), as well as, PA School Code related to residency determination will be reviewed with both staff members to ensure consistency with law and the enrollment of students. The PIMS Administrator and Systems Information Specialist will be encouraged to attend PDE Professional Development Trainings related to Child Accounting and Student Residency Determination.

2. Ensure that District personnel other than the employee categorizing foster students reviews nonresident foster student determinations for accuracy.

The PIMS Administrator will review and verify that all foster student registrations handled by the Student Registrar/Systems Information Specialist are completed with a Foster Student Checklist that includes obtaining all PDE required documentation prior to marking the student as a non-resident foster student in the student information system. The PIMS Administrator and System Information Specialist will work in coordination with one another.

3. Develop policies and procedures pertaining to the accurate reporting of foster students.

Please see the attached Policies and Procedures Manual related to Non-resident Foster Students. *(Please see Appendix C)*

Finding #4:

Recommendations

1. Ensure that it has a comprehensive disaster response and emergency preparedness plan, developed in collaboration with community partners, which addresses all four phases of emergency management.

In December, 2019, representatives of the Elizabeth Forward SD met with Robert Gerlach, Emergency Management Specialist/Training & Exercise Coordinator for the County of Allegheny Department of Emergency Services. At that time, Mr. Gerlach shared PEMA/County templates for a Multi-Hazard Plan to include an Emergency Operations Plan, Hazard-Specific Annexes, and Functional Annexes. In collaboration with local, State and County, emergency management partners, the district has been creating and tailoring the documents for the specific needs of district schools and the community. The anticipated completion and approval of the Multi-Hazard Plan is January, 2021 when it will be reviewed with the appropriate stakeholders.

2. Immediately take steps to rectify the specific concerns expressed confidentially by the Department of the Auditor General with regard to the District's planning efforts in the area of disaster response and emergency preparedness.

In addition to the aforementioned response, the district updated its 'Emergency Preparedness Plan' in September 2020. The plan is being distributed to all district staff. (Please see Appendix D)

3. Immediately submit a copy of the District's Plan to the local emergency management agency and file any revisions to the Plan as needed thereafter. This should include any confidential building floor plans.

As described in the response to Recommendation #1, once approved, the Multi-Hazard Plan will be submitted to the local/county emergency management agencies. The plan will contain confidential building floor plans and the opportunity to make revisions.

4. Adopt an official board policy requiring District administration to biennially update and re-execute all MOUs with the local police departments having jurisdiction over school property consistent with the State Board of Education's model MOU and file a copy with PDE's Office of Safe Schools on a biennial basis as required by the "Safe Schools Act" and its associated regulations.

On August 19, 2020, the Elizabeth Forward Board of School Directors adopted Policy 805.1- Relations with Law Enforcement Agencies addressing all issues articulated in Recommendation #4. On July 15, 2020, the Elizabeth Forward Board of School Directors approved an MOU between the Elizabeth Forward School District and the Elizabeth

Township Police Department, the Forward Township Police Department and the Elizabeth Borough Police Department. This was sent to Russell Alves (PDE Office of Safe Schools) on September 22, 2020. (Please see Appendix D)

5. Review its anti-bullying policy at least every three years, as required by the Public School Code, in consultation with the District's solicitor and maintain documentation to show the results of the review.

On October 14, 2020, the Elizabeth Forward Board of School Directors adopted Policy 249 – Bullying/Cyberbullying. The school district utilizes the services of the Pennsylvania School Boards Association (PSBA) to obtain their most current recommendations. (Please see Appendix D)

6. Establish written procedures and monitoring steps to ensure compliance with the bullying prevention requirements in the Act and the District's own bullying policy.

Elizabeth Forward School District Policy 249 establishes written procedures and monitoring steps to ensure compliance with bullying prevention.

7. Implement procedures specific to best practices related to bullying prevention recognition and intervention, training, and monitoring of reporting and investigating complaints of bullying.

Elizabeth Forward School District Policy 249 addresses procedures specific to best practices related to bullying prevention, recognition, and intervention, training, and monitoring of reporting and investigating complaints of bullying.