

## 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:  School:  CAN:   
Audit Period:  Findings:  Recommendations:

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

**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.

   
\_\_\_\_\_  
Erik Kincade, Superintendent

## Recommendations

The *Fairview School District* should:

1. Immediately obtain and review all employment qualification documentation for all current drivers and document the results of this review. Any drivers for whom documentation is unavailable for whatever reason should be removed from any list of authorized drivers until the required qualifications and clearances are obtained and reviewed by the District.

**We agree with this recommendation and have completed the appropriate documentation for all current drivers. They are not permitted to drive until all paperwork is complete.**

2. Promptly develop and implement formal written policies and procedures requiring the District's ongoing maintenance and review of bus driver files so that it can ensure that all drivers, regardless of when they are hired, are properly qualified *before* authorizing them to have direct contact with children. These policies and procedures should require the administration to attest in an open and public meeting conducted by the District's Board that the list of bus drivers provided to the Board for approval contains only drivers for whom the District has obtained *all* of the required records indicating the drivers are qualified and cleared to transport its students.

**We agree with this recommendation and have developed procedures to comply with the requirements and to document review of procedures and files to make sure drivers are properly qualified.**

3. Provide training on Section 111 of the PSC, as well as the relevant provisions of the CPSL, the state Vehicle Code, and the State Board of Education Regulations. This training should be provided for all District employees responsible for maintaining up-to-date personnel files for contracted bus drivers *and* for those in charge of reviewing qualifications and clearances *prior* to authorizing drivers to transport students.

**We agree and have reviewed our training procedures to be certain all employees are aware of the requirements and maintain appropriate records for drivers.**

## Recommendations

The *Fairview School District* should:

1. Conduct year-end reconciliations of the nonpublic and charter school students reported by the District's transportation contractor to the requests for transportation in order to provide assurance of the accuracy of the information regarding nonpublic school and charter school students transported by the District.

**We agree and have done this with 2017-18 data and will continue to do so in the future.**

2. Develop written administrative procedures for transportation reporting. These procedures should include a review of transportation data by an individual other than the person who prepared the data to provide additional assurance of the accuracy of the information before it is submitted to the PDE.

**We agree and have developed a procedure that will be used to report data annually. We will continue to work with our contractor to make sure the data is accurate.**

3. Maintain and retain transportation documentation at the District office of the procedures described in items 1 and 2 above and that supports the data reported to the PDE.

**We agree and now have a file in place for all transportation data in the central office.**

## Findings

### Finding No. 1

### For More Than Four School Years, the District Failed to Meet Its Legal Duty to Monitor Bus Drivers' Qualifications and Other Credentials, Putting Students at Risk of Harm

#### *Criteria relevant to the finding:*

Chapter 23 (relating to Pupil Transportation) of the State Board of Education Regulations, among other provisions, provides that a district's school board of directors is responsible for the selection and approval of eligible operators who qualify under the law and regulations. *See*, in particular, 22 Pa. Code § 23.4(2).

Section 111 of the Public School Code (PSC) requires state and federal criminal background checks and Section 6344(a.1)(1) of the Child Protective Services Law (CPSL) requires a child abuse clearance. *See* 24 P.S. § 1-111 and 23 Pa.C.S. § 6344(a.1)(1), as amended.

With regard to criminal background checks, Sections 111(b) and (c.1) of the PSC require prospective school employees who have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police, as well as a report of Federal criminal history record information obtained from the Federal Bureau of Investigation. *See* 24 P.S. § 1-111(b) and (c.1).

In August 2014, the Fairview School District (District) hired a contractor to transport its students and subsequently abandoned its statutory obligation to monitor the qualifications and other credentials of the bus drivers transporting its students. For four school years, from 2014-15 through 2017-18, and into the beginning of the 2018-19 school year, the District did not verify that the bus drivers were qualified and had the required federal and state clearances allowing them to transport students. This lack of oversight by the District resulted in over-reliance on a contractor for student safety, resulting in poor record-keeping by both the District and the contractor, and ultimately put District students at potential risk of harm for an extended period of time.

#### Requirements

Regardless of whether school districts hire their own bus drivers or use a contractor's bus drivers, districts are required to verify and have on file a copy of the following documents for each employed or contracted driver *before* he or she is authorized to transport students:

1. Driver qualification credentials, including:
  - a. Valid commercial driver's license with an "S" endorsement, permitting the operation of a school bus.
  - b. Annual physical examination.<sup>8</sup>

<sup>8</sup> Vehicle Code, 75 Pa.C.S. §§ 1508.1 (relating to Physical examinations) and 1509 (relating to Qualifications for school bus driver endorsement).

*Criteria relevant to the finding  
(continued):*

Section 6344(b)(3) of the CPSL requires, in part, that, "The applicant shall submit a full set of fingerprints to the Pennsylvania State Police for the purpose of a record check . . ." (Act 53 of 2014). Further, Section 6344.4 of the CPSL now requires recertification of the required state and federal background checks and the child abuse clearance every 60 months. *See* 23 Pa.C.S. §§ 6344(b)(3) and 6344.4.

Section 111(e) of the PSC lists convictions for certain criminal offenses that require an absolute ban to employment. Section 111(f.1) to the PSC requires that a ten, five, or three year *look-back period* for certain convictions be met before an individual is eligible for employment. *See* 24 P.S. § 1-111(e) and (f.1).

Section 111(a.1)(1) specifies that bus drivers employed by a school entity through an independent contractor who have direct contact with children must also comply with Section 111 of the PSC. *See* 24 P.S. § 1-111(a.1)(1).

Section 111(c.4) further requires administrators to review the reports and determine if the reports disclose information that may require further action. *See* 24 P.S. § 1-111(c.4).

2. Criminal history credentials through reports/clearances:

- a. State Criminal History Record.
- b. Federal Criminal History Record based on a full set of fingerprints.<sup>9</sup>
- c. PA Child Abuse History Clearance.
- d. Arrest/Conviction Report and Certification Form (PDE-6004).<sup>10</sup>

**No District Review Process & Over-Reliance on Contractor**

After the 2014-15 school year, the Board of School Directors (Board) did not annually approve a list of drivers prior to the start of each school year, which is a mandated procedure required by the State Board of Education Regulations designed to provide the public with assurance that the administration has determined that authorized drivers have the required qualifications and clearances.<sup>11</sup> According to District officials, the Board only approved newly hired drivers as needed. However, we concluded that even the Board's approval of newly hired drivers did not mean that the administration had reviewed and approved the required qualifications and clearance documents. The District instead solely relied on the bus contractor to obtain the reports and clearances despite having the ultimate responsibility for ensuring the reports and clearances were obtained and reviewed.

For instance, according to an email from a District senior official, dated June 20, 2018, which was a response to an auditor's question about whether the District reviews clearances:

We know that [the contractor] has a very stringent procedure and no one makes it as a driver until they are satisfied. I feel comfortable with their process. We make sure we have clearances for all drivers. We don't have a

<sup>9</sup> 24 P.S. § 1-111(c.1).

<sup>10</sup> PSC, 24 P.S. § 1-111 (relating to Criminal history of employees and prospective employees; conviction of certain offenses); Child Protective Services Act, 23 Pa.C.S. § 6344(a.1)(1) (relating to School employees); and 22 Pa. Code Chapter 8 (Criminal Background Checks).

<sup>11</sup> Section 23.4(2) of Title 22, Chapter 23 (Pupil Transportation) of the State Board of Education Regulations provides that "[t]he board of directors of a school district is responsible for all aspects of pupil transportation programs, including the following:\*\*\*(2) The selection and approval of appropriate vehicles for use in district service and eligible operators who qualify under the law and regulations." *See* 22 Pa. Code § 23.4(2).

*Criteria relevant to the finding  
(continued):*

Administrators are also required to review the required documentation according to Section 111(g)(1) of the PSC. This section provides that an administrator, or other person responsible for employment decisions in a school or institution under this section who willfully fails to comply with the provisions of this section commits a violation of this act, subject to a hearing conducted by the Pennsylvania Department of Education (PDE), and shall be subject to a civil penalty up to \$2,500. *See* 24 P.S. § 1-111(g)(1).

Effective September 28, 2011, Section 111(j)(2) required all *current* school employees to submit an “Arrest/Conviction Report and Certification Form” (PDE-6004 Form) to their administrator indicating whether or not they have ever been arrested or convicted of any Section 111(e) criminal offenses by December 27, 2011 (effective July 1, 2012, criminal offenses found in Section 111(f.1) were also added.) *See* 24 P.S. § 1-111(j)(2). (Act 24 of 2011). Further, in the meantime, the General Assembly has clarified that this requirement also applies to all *prospective* employees indicating that the applicant has not been disqualified from employment under the section. *See* 24 P.S. § 1-111(j)(2) as amended by Act 4 of 2016.

process in place for rejecting a driver based on a criminal conviction but [the contractor] does.

There are several problems with this point of view as expressed in this email. *First*, as a best practice, a school district should hold all vendors and contractors accountable. *Second*, school districts are *mandated by law and regulations* to monitor the qualifications and clearances required of bus drivers transporting their students—regardless of whether they hire drivers themselves or use contractors who hire drivers. *Third*, contrary to this official’s assertion, our review of the District’s records showed that it did not have clearances for all drivers, as discussed in the next section. *Fourth*, the District itself is responsible for authorizing—and rejecting—drivers with certain criminal convictions.

The lack of oversight by the District of its contractor and bus drivers put the District’s students at potential risk of harm, and that risk continued into the 2018-19 school year. On the first day of school of the 2018-19 school year, we asked officials to confirm whether the records and clearances of all drivers who transported students that day had been properly reviewed by the District and that the District had determined them to be qualified and cleared. The District could not provide such a confirmation. Rather, the officials indicated that clearances and qualifications were in the process of being obtained. The District failed to comply with its statutory obligations when it allowed drivers to transport students *prior* to verifying their qualifications and clearances.

### **Missing Qualifications Records, Criminal History Records, and Clearances**

We requested a list of all bus drivers who transported students during the 2017-18 school year. District officials stated that they did not maintain a list of drivers; therefore, we had to obtain the list of drivers directly from the contractor. We then requested the records maintained by the District for all 27 bus drivers employed by the contractor as of June 27, 2018. The District provided us with a manila file folder containing some clearance documents for some of the drivers, but the records were clearly incomplete. For

*Criteria relevant to the finding  
(continued):*

Section 8.2 of Title 22, Chapter 8 (relating to Criminal Background Checks) of the State Board of Education Regulations requires, in part, "(a) School entities shall require a criminal history background check prior to **hiring an applicant or accepting the services of a contractor**, if the applicant, contractor or contractor's employees would have direct contact with children. The criminal history background check may not be more than 1 year old at the time of employment or engagement of contracted services." [Emphasis added]. See 22 Pa. Code § 8.2(a). See also the PDE Basic Education Circular on Background Checks, issued December 12, 2011.

example, we found that for all 27 drivers, the District had no copies of the following:

- The driver's license with the required "S" endorsement.
- The physical examination record.
- The Arrest/Conviction Report and Certification Form (PDE-6004).

Because the District's records were incomplete, we had to review the contractor's records maintained at the bus garage. We found that the contractor did maintain the driver's license and physical exam records for the 27 drivers and our review did not disclose any issues with those records; however, the District should have maintained those records itself, and more importantly, it should have been reviewing those records on an ongoing basis to comply with its statutory obligations.

After reviewing the files for all 27 drivers, we also found that other clearance documents that are required to be maintained were not in either the District's files or the contractor's files for 16 of the 27 drivers, or 59 percent, as detailed below:

- For 9 drivers, the Federal Criminal History Record was missing.
- For 3 drivers, the Arrest/Conviction Report and Certification Form (PDE-6004) was missing.
- For 2 drivers, the Federal Criminal History Record *and* the PA Child Abuse History Clearance were missing.
- For 1 driver, the Federal Criminal History Record *and* the Arrest/Conviction Report and Certification Form (PDE-6004) were missing.
- For 1 driver, the State Criminal History Record *and* the Arrest/Conviction Report and Certification Form (PDE-6004) were missing.

As stated earlier, the lack of a District review process allowed drivers to transport students despite neither the District nor the bus contractor having all required documents on file, which resulted in the District not complying with Pennsylvania's Public School Code (PSC), the Child Protective Services Law (CPSL), the State Board of Education Regulations, and/or the state Vehicle Code. Further, because there was little accountability required of the bus contractor by the District, we do not know whether

these or other drivers at other times during the four-year period were qualified and had the required clearances when they were transporting students.

### **Conclusion**

The District did not meet its statutory obligation to monitor bus drivers transporting its students. It had no policies and procedures in place to ensure it would provide routine oversight of the bus contractor and its drivers. The Board's approval of the original list of approved drivers and subsequent newly hired drivers was essentially meaningless because the administration did not maintain and review drivers' qualifications and clearances. As a result, drivers were allowed to transport students for years without the District ensuring they were qualified and cleared in accordance with state and federal laws including the PSC, the CPSL, and the state Vehicle Code.

### **Recommendations**

The *Fairview School District* should:

1. Immediately obtain and review all employment qualification documentation for all current drivers and document the results of this review. Any drivers for whom documentation is unavailable for whatever reason should be removed from any list of authorized drivers until the required qualifications and clearances are obtained and reviewed by the District.
2. Promptly develop and implement formal written policies and procedures requiring the District's ongoing maintenance and review of bus driver files so that it can ensure that all drivers, regardless of when they are hired, are properly qualified *before* authorizing them to have direct contact with children. These policies and procedures should require the administration to attest in an open and public meeting conducted by the District's Board that the list of bus drivers provided to the Board for approval contains only drivers for whom the District has obtained *all* of the required records indicating the

drivers are qualified and cleared to transport its students.<sup>12</sup>

3. Provide training on Section 111 of the PSC, as well as the relevant provisions of the CPSL, the state Vehicle Code, and the State Board of Education Regulations. This training should be provided for all District employees responsible for maintaining up-to-date personnel files for contracted bus drivers *and* for those in charge of reviewing qualifications and clearances *prior* to authorizing drivers to transport students.

### Management Response

District management provided the following response:

The District agrees with the findings regarding bus driver qualifications. The District was under the impression that the busing contractor had all necessary paperwork on file. We take responsibility for failing to communicate with the General Manager.

The following procedures will be in place to correct the finding:

- Communication from the General Manager at the bus garage of potential new hires.
- An employment checklist will be established to ensure proper paperwork.
- Copies of all clearances and required paperwork need to be submitted to the district.
- Candidates will be placed on Board Agenda for approval once all paperwork is received.
- We will cross-reference our files to be sure we have accurate records in both the bus garage and Central Administration Building.

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<sup>12</sup> As noted in an earlier footnote, the State Board of Education Regulations provide that “[t]he board of directors of a school district is responsible for all aspects of pupil transportation programs, including the following :\*\*\*(2) The selection and approval of...eligible operators who qualify under the law and regulations.” [Emphases added.] See 22 Pa. Code § 23.4(2).



### **Auditor Conclusion**

We are glad that the District agrees with our bus driver qualification finding and that it pledges to take appropriate corrective actions. As stated in the finding, it is the District's responsibility to ensure that drivers transporting District students are properly qualified and have the appropriate clearances prior to transporting students. This is not a responsibility that can be delegated to a transportation contractor. We continue to emphasize the need for the District to take a proactive role in ensuring that all drivers met all requirements prior to interacting with students. We will review the District's procedures and any other corrective action taken during our next audit of the District.

**Finding No. 2**

**The District Incorrectly Reported the Number of Nonpublic and Charter School Students Transported Resulting in an Overpayment of \$19,635**

*Criteria relevant to the finding:*

**Supplemental Transportation Subsidy for Public Charter School and Nonpublic School Students**

The Charter School Law (CSL), through its reference to Section 2509.3 of the PSC, provides for an additional, per student subsidy for the transportation of charter school students. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Section 1726-A(a) of the CSL (cited above) addresses the transportation of charter school students in that: “[s]tudents who attend a charter school located in their school district of residence, a regional charter school of which the school district is a part or a charter school located outside district boundaries at a distance not exceeding ten (10) miles by the nearest public highway shall be provided free transportation to the charter school by their school district of residence on such dates and periods that the charter school is in regular session whether or not transportation is provided on such dates and periods to students attending schools of the district. . . .”

The District was overpaid a total of \$19,635 in net transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District incorrectly reporting the number of nonpublic and charter school students transported by the District for the 2013-14, 2014-15, 2015-16, and 2016-17 school years.

According to the PSC, a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements.<sup>13</sup> The PSC requires school districts to provide transportation services to students who reside in its district and who attend a charter school or nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. This reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law, which refers to Section 2509.3 of the PSC.<sup>14</sup>

<sup>13</sup> *See* Section 922.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

<sup>14</sup> *See* 24 P.S. § 17-1726-A(a) which refers to 24 P.S. § 25-2509.3. A charter school is an independent public school and educates public school students within the applicable school district. *See* 24 P.S. § 17-1703-A (relating to “Definitions”).

*Criteria relevant to the finding (continued):*

Section 1726-A(a) of the CSL further provides for districts to receive a state subsidy for transporting charter school students both within and outside district boundaries in that: “[d]istricts providing transportation to a charter school outside the district and, for the 2007-2008 school year and each school year thereafter, districts providing transportation to a charter school within the district shall be eligible for payments under section 2509.3 for each public school student transported.”

Section 2509.3 of the PSC provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. This payment provision is also applicable to charter school students through Section 1726-A(a) of the CSL. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

**Sworn Statement and Annual Filing Requirements:**

Section 2543 of the PSC sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with the PDE in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

The following chart summarizes the District’s nonpublic and charter school reporting errors and the resulting overpayment.

<b>Fairview School District Nonpublic and Charter School Errors</b>			
<b>School Year</b>	<b>Nonpublic Students Over/(Under) Reported</b>	<b>Charter School Students Over/(Under) Reported</b>	<b>Over/(Under) Payment<sup>15</sup></b>
<b>2013-14</b>	(21)	0	\$(8,085)
<b>2014-15</b>	9	0	\$3,465
<b>2015-16</b>	36	0	\$13,860
<b>2016-17</b>	23	4	\$10,395
<b>Total:</b>	<b>47</b>	<b>4</b>	<b>\$19,635</b>

During the 2013-14 school year, the District transported nonpublic school and charter school students in District owned vehicles. The District under reported the nonpublic school students transported during this year. The District provided us with documentation requesting transportation for 21 additional nonpublic school students transported, but not reported to the PDE, during this school year. District officials did not perform a reconciliation of nonpublic school students reported to the PDE to nonpublic students transported after providing requests for transportation.

Beginning with the 2014-15 school year, the District contracted with a vendor to transport nonpublic school and charter school students. Once the District contracted with a vendor for this service, the District took a passive approach towards reporting transportation data. The District relied on its contractor to annually provide the number of nonpublic school and charter school students transported. The District then reported this data to the PDE without performing a review of this information. When we asked District officials for support for the number of nonpublic and charter school students transported, we were told to contact the transportation contractor responsible for transporting nonpublic school and charter school students.

<sup>15</sup> The overpayment/underpayment is computed by multiplying the net amount of Nonpublic and Charter School students mis-reported by \$385.

*Criteria relevant to the finding  
(continued):*

Section 2543 of the PSC, which is entitled, "Sworn statement of amount expended for reimbursable transportation; payment; withholding," states, in part: "Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied with the law or regulations of the State Board of Education." (Emphases added.)

**The PDE Instructions to School Districts for Reporting Nonpublic School and Charter School Students**

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE-2089%20SummPupilsTransp.pdf> (accessed on 9/11/18)

The District's transportation contractor was aware of the need to obtain documentation requesting transportation for nonpublic school and charter school students to ensure that only nonpublic and charter school students transported were reported to the PDE for reimbursement. However, the District's contractor could not provide us with requests for all nonpublic school and charter school students reported to the PDE during the 2014-15 through 2016-17 school years and over reported the number of students transported during these years.

It is essential that the school district accurately report the transportation data to the PDE and that it has a proper reconciliation process in place. Without proper reconciliation, the District is incorrectly reimbursed at the expense of its students and taxpayers as a whole.

We provided the PDE with reports detailing the nonpublic school and charter school reporting errors for the 2013-14, 2014-15, 2015-16, and 2016-17 school years. The PDE requires these reports to verify the overpayment to the District. The District's future transportation subsidies should be adjusted by the amount of the overpayment.

**Recommendations**

The *Fairview School District* should:

1. Conduct year-end reconciliations of the nonpublic and charter school students reported by the District's transportation contractor to the requests for transportation in order to provide assurance of the accuracy of the information regarding nonpublic school and charter school students transported by the District.
2. Develop written administrative procedures for transportation reporting. These procedures should include a review of transportation data by an individual other than the person who prepared the data to provide additional assurance of the accuracy of the information before it is submitted to the PDE.
3. Maintain and retain transportation documentation at the District office of the procedures described in items 1 and 2 above and that supports the data reported to the PDE.

*Criteria relevant to the finding  
(continued):*

**Number of Nonpublic School and  
Charter School Pupils  
Transported**

Enter the total number of resident NONPUBLIC school pupils you transported to and from school. Documentation identifying the names of these pupils should be retained for review by the Auditor General's staff. NONPUBLIC school pupils are children whose parents are paying tuition for them to attend a nonprofit private or parochial school. (Any child that your district is financially responsible to educate is a PUBLIC pupil.)

Enter the number of resident pupils transported to charter schools located within your district or transported outside of your district boundaries either to a regional charter school of which your district is a part or to a charter school located within ten miles of your district boundaries. Documentation identifying the names of these pupils should be retained for review the Auditor General's staff.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future transportation subsidy to resolve the \$19,635 overpayment to the District.

**Management Response**

District management provided the following relevant response:

The (contractor) General Manager did not keep accurate records for the years noted above and as a result could not support the number of students transported to non-public and charter schools.

The district has created a Standard Operating Procedure that outlines how we will collect data and report each year.

We have put in place an audit process whereby we check all data collected by (contractor) to determine accuracy and reasonableness. The SOP outlines all of the data elements, calculations, and checks and balances.

The ultimate goal is to report accurate numbers and then to be able to support those numbers with records that will be kept for each year.

**Auditor Conclusion**

We continue to emphasize the need for the District to take a more proactive role in ensuring that transportation data reported to the PDE is accurate. We are pleased that the District has created a new "Standard Operating Procedure" to address transportation data collection and reporting. We will review these and any other corrective action taken by the District during our audit next audit.