



# MONTOUR

SCHOOL DISTRICT

[www.montourschools.com](http://www.montourschools.com)

## MONTOUR SCHOOL DISTRICT

## CORRECTIVE ACTION PLAN

To

## Auditor General's Performance Audit Report

July 1, 2014 – June 30, 2018

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Administrative Offices  
225 Clever Road  
McKees Rocks, PA 15136  
Phone 412.490.6500

Montour Elementary School  
221 Clever Road  
McKees Rocks, PA 15136  
Phone 412.489.8300

David E. Williams Middle School  
60 Gawaldo Drive  
Coraopolis, PA 15108  
Phone 412.771.8802

Montour High School  
223 Clever Road  
McKees Rocks, PA 15136  
Phone 412.490.6500

- The Montour School District is an Equal Opportunity Employer -

**Finding No. 1 The District Failed to Retain Required Documentation to Support the \$293,249 Received in Commonwealth-paid Tuition for Educating Nonresident Students**

**Plan of Action**

The Pupil Services Department has been instructed to keep all documentation related to nonresident students organized by school year.

The Pupil Services Department has established a safe location in the office suite to store said documents and a location for calculations has been created on a secure server with nightly backups off site.

The District will be holding formal meetings amongst all involved departments to create clear and concise procedures for the reporting of this information.

The Child Accounting Department and the Pupil Services Department will audit the information at the time of upload and keep an electronic log on a secure server.

**Finding No. 2 The District Paid Nearly \$6000 in Health Care Coverage for a Former Administrator After the Administrator's Resignation**

**Plan of Action**

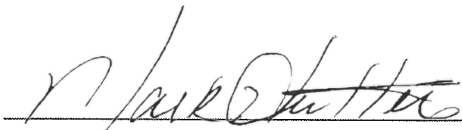
Employees responsible for health insurance payments have been trained to immediately remove separated employees from benefit rosters unless there is formal Board approval for their continuation of benefits.

All administrator resignations are presented to the Board by the Human Resource Department during Personnel Committee meetings and subsequently voted on during public Board meetings with all Board action recorded in Board minutes.



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Dr. Christopher Stone, Superintendent



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Mark Hutter, Board President

## 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>	103026303	<b>School:</b>	Montour School District	<b>CAN:</b>	116260
<b>Audit Period:</b>	July 1, 2014 to June 30, 2018	<b>Findings:</b>	Two	<b>Recommendations:</b>	Six

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

<p>Finding #1 Recommendation #1: Ensure that all required supporting documentation is obtained and maintained for all nonresident students reported to PDE as educated by the District. Response: The Pupil Services Department has been instructed to obtain and maintain all documentation related to nonresident students organized by school year.</p> <p>Recommendation #2: Establish a safe and adequate location to store all source documents and calculations supporting nonresident student data submitted to PDE. Response: The Pupil Services Department has established a safe location in the office suite to store said documents and a location for calculations has been created on a secure server with nightly backups off site.</p> <p>Recommendation #3: Develop procedures to ensure the district is in compliance with PDE's reporting requirements to maintain all supporting documentation for nonresident students.</p>
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Response: The District will be holding formal meetings amongst all involved departments to create clear and concise procedures for the reporting of this information.

Recommendation#4: Establish a secondary review procedure to ensure nonresident information along with individual APL documentation is accurate, as well as provide related log entries about this review in the electronic file.

Response: The Child Accounting Department and the Pupil Services Department will audit the information at the time of upload and keep an electronic log on a secure server.

#### Finding #2

Recommendation#1: Ensure that its employees are appropriately trained on the administrative procedures that were implemented to ensure that separated employees are immediately removed from the health care and insurance benefit rosters.

Response: Employees responsible for health insurance payments have been trained to immediately remove separated employees from benefit rosters unless there is formal Board approval for their continuation of benefits.

Recommendation#2: Implement procedures to ensure that all administrator's resignations and retirements are presented to the Board for acceptance at public meetings and that they are recorded in the official board meeting minutes.

Response: All administrator resignations are presented to the Board by the Human Resource Department during Personnel Committee meetings and subsequently voted on during public Board meetings with all Board action recorded in Board minutes.

**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.