

Southern Huntingdon County School District

10339 Pogue Road • Three Springs, PA 17264-9730
(814) 447-5529 • FAX (814) 447-3967



SOUTHERN HUNTINGDON COUNTY SCHOOL DISTRICT

Corrective Action Plan Resolution

RESOLVED, by the Board of School Directors of the Southern Huntingdon County School District, as follows:

Acceptance and approval of the three corrective action plans that address the three audit findings from the District's Performance Audit completed by the Office of the Auditor General in September 2021.

Date: 12/18/21

X

Dwayne Northcraft

Dwayne Northcraft
Superintendent

Candace Sonnenberg

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Board President

Southern Huntingdon County School District

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CORRECTIVE ACTION PLAN (CAP)

Agency:	Southern Huntingdon County School District
Audit Period:	July 1, 2015 through June 30, 2019
Audit Finding No.:	1
Audit Finding Title (copy and paste this from the audit finding):	The District's Failure to Implement an Adequate Internal Control System Resulted in a \$3,850 Overpayment and an Unauditable \$3.8 million in Transportation Reimbursements
Concurrence or Nonconcurrence with the Audit Report's Findings/ Observations, and Recommendations	Management agrees with the finding.
Specific steps to be taken to correct the situation (including a timetable for performance of the CAP) or reason why corrective action is not necessary (including disagreement with the finding):	<p>The \$3,850 overpayment was a result of the prior Business Manager incorrectly reporting 10 students as nonpublic students. The current Business Manager understands the classification of nonpublic student, so this will not be an issue in the future.</p> <p>The Southern Huntingdon County SD received an estimated \$3.8 million dollars in transportation reimbursements from 2015-2019. During this time period, the District did not utilize the BusTracks software to prepare the yearly PDE transportation report. The District relied on manual spreadsheets maintained by the prior Business Manager. It was very difficult to find supporting documentation that matched the information entered into the manual spreadsheets. The current Business Manager has already implemented the complete use of the BusTracks software to track the miles traveled, number of students assigned to each vehicle, and the number of days each vehicle transported students. At the end of the school year, a simple upload will be performed from BusTracks to PDE's eTran system to complete the yearly PDE transportation report. This will totally eliminate the manual spreadsheets that were maintained in prior years. The current Business Manager has also attended numerous PASBO webinars and trainings to gain a better understanding of PDE's reporting requirements. Lengthy discussions also occurred between the Business Manager and state auditors in regards to what supporting documentation was needed in the future.</p>
Anticipated completion date:	July 1, 2021

Description of monitoring procedures performed to ensure implementation of the corrective action steps	The Business Office Secretary collects the mileage reporting forms from each bus and van contractor on a monthly basis. She uses these forms to enter in the new mileage information into our BusTracks software. She recalculates the contractor pay based on the updated mileage information provided. The mileage recalculations are provided to the Business Manager for review. The Business Manager will compare the BusTracks report to the mileage reporting forms that are submitted from the Bus Contractors for accuracy. Any discrepancies are given to the Business Office Secretary to update.
Name(s) and Title(s) of contact person(s) responsible for corrective action:	Hillary Lambert, Business Manager

X Dwayne Northcraft

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Superintendent

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CORRECTIVE ACTION PLAN (CAP)

Agency:	Southern Huntingdon County School District
Audit Period:	July 1, 2015 through June 30, 2019
Audit Finding No.:	2
Audit Finding Title (copy and paste this from the audit finding):	The District Did Not Implement Adequate Internal Controls to Ensure Compliance with Bus Driver Qualifications and Background Clearance Requirements.
Concurrence or Nonconcurrence with the Audit Report's Findings/ Observations, and Recommendations	Management disagrees with the finding.
Specific steps to be taken to correct the situation (including a timetable for performance of the CAP) or reason why corrective action is not necessary (including disagreement with the finding):	<p>On a yearly basis, the School District receives and reviews a PennDot/DMV report that shows the expiration date for each bus driver's licenses. If the date was valid for the entire school year, the District did not request an updated copy of the bus driver's license. The District will request this information in the future. 40 of the 43 expired/and or outdated items were due to the District not having an updated copy of the bus driver licenses on file. However, the District did have a copy of the PennDot/DMV report for each of these 40 bus drivers showing they had a valid license to operate a school bus.</p> <p>The remaining 3 of the 43 expired items were for background clearances. Two of the three bus drivers had a valid 114 on file, however, it was not the "full report" that was requested by the state auditors. The final individual did have an expired background clearance on file and they were contacted immediately by the Business Office Secretary requesting an updated clearance. The updated clearance was received on May 3, 2021.</p> <p>This District does not rely on our contractors to provide updated and current documentation. The Business Office Secretary tracks all bus driver credentials and clearances in a spreadsheet and contacts the contractors directly when updated information is needed. The procedures for requesting updated credentials and clearances is the same for all drivers, regardless if they are a full time driver or a substitute.</p> <p>The "S" endorsement card has a recertification date of every 4 years but a new card is issued yearly. If the recertification date listed was still current, the District did not request a new copy because the recertification date was valid. In the future, the District will request a copy of the new card each year.</p>

Anticipated completion date:	August 1, 2021
Description of monitoring procedures performed to ensure implementation of the corrective action steps	<p>1. The School District has started to use the BusTracks software to track all credentials and clearances for bus drivers. The software system sends alerts when credentials or clearances are close to expiring. As soon as a notification is received, the Business Office Secretary will contact the driver to request updated information.</p> <p>2. The new alert system in the BusTracks software removes the human error of relying on a manual spreadsheet to track bus driver credentials and clearances. The District will also maintain current copies of driver's licenses and "S" endorsement cards on file, rather than relying on the PennDOT/DMV report.</p> <p>3. The Business Manager will review a BusTracks report that shows bus driver credentials and clearances on a monthly basis to ensure compliance.</p> <p>4. Drivers cannot be board approved unless all credentials and clearances are on file. The School District no longer approves drivers "pending receipt of clearances."</p>
Name(s) and Title(s) of contact person(s) responsible for corrective action:	Hillary Lambert, Business Manager

X 

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Superintendent

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CORRECTIVE ACTION PLAN (CAP)

Agency:	Southern Huntingdon County School District
Audit Period:	July 1, 2015 through June 30, 2019
Audit Finding No.:	3
Audit Finding Title (copy and paste this from the audit finding):	The District's Failure to Implement an Adequate Internal Controls Led to Inaccurate Nonresident Student Data Reported to PDE Resulting in an Overpayment of \$6,521.
Concurrence or Nonconcurrence with the Audit Report's Findings/ Observations, and Recommendations	Management agrees with the finding.
Specific steps to be taken to correct the situation (including a timetable for performance of the CAP) or reason why corrective action is not necessary (including disagreement with the finding):	<ol style="list-style-type: none">1. Employee involved in the identification process for identifying and reporting foster student data will be trained in consultation with a TIU #11 specialists. <p>The appropriate building principal will review the nonresident data before it is submitted to PDE.</p> <p>During consultation with the TIU #11 specialists, clear and concise written procedures will be developed to document the categorization and reporting process for nonresident student data.</p> <ol style="list-style-type: none">2. The district will continue to obtain updated placement information annually for all nonresident students.3. District personnel are reporting the 2019-20 SY review will reflect similar reporting errors. A review will be conducted with a submission of revised data to PDE.4. If applicable, resident districts will be billed for the student in therapeutic foster placement and education by the district.
Anticipated completion date:	Beginning of the 21-22 school year.
Description of monitoring procedures performed	Forms (4605) are being sent to schools for students in therapeutic foster placements.

to ensure implementation of the corrective action steps	Building principals are reviewing foster placement letters for verification of services.
Name(s) and Title(s) of contact person(s) responsible for corrective action:	Dwayne Northcraft, Superintendent

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Dwayne Northcraft
Superintendent