



Western Beaver County School District

343 Ridgemont Drive ■ Midland, Pennsylvania 15059 ■ 724/643-9310 ■ Fax 724/643-8048

October 1, 2019

Clayton P. Carroll, II, Audit Coordinator
Bureau of Budget and Fiscal management
Department of Education
333 Market Street – 4th Floor
Harrisburg, PA 17126-0333

Enclosed is the complete School Board approved Resolution as required by your letter of September 6, 2019. As in your request the district was to create a Corrective Action Plan (CAP) to address the finding and Observations of the June 30, 2017, 2016, 2015, and 2014 audit report.

The enclosed Resolution contains all of the corrective action steps taken by the district including the dates of implementation. As requested the district administration and Board of Education reviewed the Findings and Observations and addressed each area.

The district concurs with the audit report Findings and Observations as related to the transportation department operations.

The Board of Education met with the administration on August 14, 2019 and September 11, 2019 as a committee of the whole to discuss and accept the administrations recommendations.

This package contains the full and complete documentation that was requested.

Sincerely,

Dr. Robert H. Postupac
Superintendent

Enclosures

RESOLUTION NO. 2019-20-002

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE WESTERN BEAVER
COUNTY SCHOOL DISTRICT, BEAVER COUNTY, PENNSYLVANIA, SETTING
FORTH CORRECTIVE ACTION TAKEN PURSUANT TO AUDITOR GENERAL'S
PERFORMANCE AUDIT REPORT FOR THE PERIOD JULY 1, 2013
THROUGH JUNE 30, 2017**

WHEREAS, the Western Beaver County School District received a performance audit of the District for the period July 1, 2013, through June 30, 2017, in the areas of transportation operations, administrative separations and bus driver requirements; and

WHEREAS, the audit found that the District performed adequately in the areas listed except for a finding that the District inaccurately reported the number of nonpublic students transported resulting in an overpayment of Twenty-Five Thousand Seven Hundred Ninety-Five and 00/100 (\$25,795.00) Dollars in transportation reimbursements from the Pennsylvania Department of Education; and

WHEREAS, the Auditors have recommended that the District take the following corrective action to ensure proper reporting for future years:

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic school students and special education students are separately and accurately reported to the PDE.
2. Develop written administrative procedures for transportation reporting. These procedures should include a review of the 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. Ensure personnel in charge of calculating and reporting the number of nonpublic school students transported by the District are trained with regard to the PDE's transportation reporting requirements; and

WHEREAS, the Auditors recommended that the Pennsylvania Department of Education adjust the District's future transportation subsidies to recoup and resolve the Twenty-Five Thousand Seven Hundred Ninety-Five and 00/100 (\$25,795.00) Dollar overpayment to the District; and

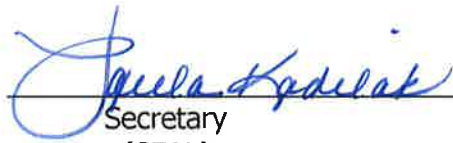
WHEREAS, the District acknowledges the reporting errors for the 2014-2015, 2015-2016 and the 2016-2017 school years and agrees that the District's future transportation subsidies should be adjusted by the amount of the overpayment.

NOW, THEREFORE, BE IT RESOLVED by the Board of School Directors of the Western Beaver County School District as follows:

1. That the Western Beaver County School District acknowledges its reporting errors as shown by the Performance Audit Report.
2. That the Western Beaver County School District acknowledges the improper receipt of transportation subsidies overpayment in the amount of Twenty-Five Thousand Seven Hundred Ninety-Five and 00/100 (\$25,795.00) Dollars.
3. That the Board of School Directors of the Western Beaver County School District has concurrently herewith adopted by separate Resolution Policy No. 810 governing the transportation of students which includes the adoption of the recommendations made by the Auditors in the Auditor General's Performance Audit Report for the period July 1, 2013, through June 30, 2017.

RESOLVED this 11th day of September, 2019, as follows:

ATTEST:



Secretary
(SEAL)

WESTERN BEAVER COUNTY SCHOOL DISTRICT

BY: 

President, Board of School Directors

The undersigned being the Secretary of the Board of School Directors of the Western Beaver County School District, does hereby certify that the above Resolution was duly adopted by the Board of School Directors of the Western Beaver County School District at its regular meeting held on the 11th day of September, 2019.



Secretary, Board of School Directors

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)

As accurately reported there was a personnel change in the office where the individual reported and filed the transportation report. Additionally, the district had just begun working with the new transportation carrier. Unfortunately, the reports were filed incorrectly and the district appreciates the Auditor General's office clarifying and correcting the incorrect reports.

As recommended the individual responsible for reporting transportation along with the carrier annually reconcile all bus rosters for student transportation including nonpublic schools. The district follows all PDE required transportation reporting procedures. The data is now reviewed at least twice after it has been filed as PDE annually notifies the district of its opportunity to review the data.

During the audit of the spring of 2019 it is to be noted that the auditors found no discrepancy with any transportation report beginning with the 2017-18 school year and moving forward as the district had already implemented the recommendations.

Please see attached the School Board Adopted Resolution No. 2019-20-002 setting forth corrective action taken pursuant to the Auditor General's Performance Audit Report.

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.



pennsylvania
DEPARTMENT OF EDUCATION

September 6, 2019

Dr. Robert H. Postupac
Superintendent
Western Beaver County School District
343 Ridgemont Drive
Midland, PA 15059

Re: Auditor General's Performance Audit Report
Fiscal Years Ending June 30, 2017, 2016, 2015 and 2014

Dear Dr. Postupac:

The Department of Education (Department) has received the Western Beaver County School District Audit Report for years ended June 30, 2017, 2016, 2015 and 2014 issued by the Department of the Auditor General.

Please review, evaluate and respond to the Performance Audit Report using the attached Audit Review Procedures (Attachment A). Your response shall also include a **Corrective Action Plan** (CAP) with the description of the Finding or Observation, a statement indicating the concurrence or nonconcurrence with the Audit Report's Findings/Observations and Recommendations, specific steps to be taken to correct the situation or specific reasons why corrective action is not necessary, a timetable for the implementation of each corrective action step, and a description of monitoring procedures performed to ensure implementation of the corrective action steps.

Please Note – If the Performance Audit Report identifies a potential educator certification violation, you will be contacted directly by the Department's Bureau of School Leadership and Teacher Quality (BSLTQ). Please direct any questions regarding the Certification Irregularity Findings to the BSLTQ.

The response and **Corrective Action Plan** should be signed by you and transmitted on the Western Beaver County School District's official stationery within **forty-five (45)** days of receipt of this letter, **October 21, 2019**, to the following address:

Clayton P. Carroll, II, Audit Coordinator
Bureau of Budget and Fiscal Management
Department of Education
333 Market Street – 4th Floor
Harrisburg, Pennsylvania 17126-0333

or

For your convenience the documentation can be emailed to RA-EDAudits@pa.gov

Dr. Robert H. Postupac
Page 2
September 6, 2019

Audit Reports are available under the Pennsylvania Department of the Auditor General's website, www.paauditor.gov. If you have any questions, please contact Clayton Carroll at (717) 265-7496.

Sincerely,

Clayton P. Carroll, II, Audit Coordinator

CPC/ac

Attachment

cc: Mr. Patrick McGeehan, Board President
Mrs. Paula Kadilak, Board Secretary

**PENNSYLVANIA DEPARTMENT OF EDUCATION
AUDIT REVIEW PROCEDURES
AUDITOR GENERAL'S LOCAL EDUCATIONAL AGENCIES PERFORMANCE AUDIT REPORTS**

<u>ACTION BY:</u>	<u>STEP</u>	<u>ACTION</u>
Secretary of Education	1. ✓	Receives copy of Performance Audit Report for each Local Educational Agency (LEA) from the Office of the Auditor General.
Audit Coordinator Department of Education	2. ✓	Requests response/corrective action from the LEA when report contains findings, observations, or recommendations to the auditee. Forwards request to the LEA Administrator ¹ with a copy to the President/Chair of the LEA's Board of Directors and the Secretary.
LEA Administrator ¹	3. ✓	Forwards LEA Performance Audit Report for response to established Audit Review Committee or the Board acting as a whole.
LEA Audit Review Committee or Board of Directors	4. ✓	Prepares response to each finding, observation and recommendation including a Corrective Action Plan addressing each determination. Forwards response to President/Chair of the Board for Board action.
LEA Board of Directors	5. ✓	Passes resolution adopting and approving the response and the Corrective Action Plan . Forwards response and any supporting documentation to LEA Administrator ¹ .
LEA Administrator ¹	6.	Forward the Audit Response Package to the Pennsylvania Department of Education, Bureau of Budget and Fiscal Management, Division of Budget, 333 Market Street – 4 th Floor, Harrisburg, Pennsylvania 17126-0333. The Audit Response Package should include: <ul style="list-style-type: none"> • Date of Board Meeting/Board Certification/Adopting the Response and Corrective Action Plan • Description of Finding or Observation • Statement of Concurrence or Nonconcurrence • LEA's Response, Corrective Action Plan, Resolution, Supporting Documentation • Implementation Dates of Each of the Corrective Action Steps • Description of Monitoring Procedures to Ensure Implementation of the Corrective Action • Signature of the LEA Administrator¹

The Audit Response Package is due at the Department of Education within **45 days** of receipt of the PDE's request.

¹LEA Administrator is:

- Superintendent of a School District;
- Executive Director of an Intermediate Unit;
- Superintendent of Record for an Area Vocational Technical School;
- Chief Administrative Officer for Charter School;
- President of Postsecondary Educational Agencies.