

# LIMITED PROCEDURES ENGAGEMENT

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## Avonworth School District Allegheny County, Pennsylvania

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January 2018



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Dr. Thomas Ralston, Superintendent  
Avonworth School District  
258 Josephs Lane  
Pittsburgh, Pennsylvania 15237

Mr. David Oberdick, Board President  
Avonworth School District  
258 Josephs Lane  
Pittsburgh, Pennsylvania 15237

Dear Dr. Ralston and Mr. Oberdick:

We conducted a Limited Procedures Engagement (LPE) of the Avonworth School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2012, through June 30, 2016, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and The Fiscal Code (72 P.S. §§ 402 and 403), but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

As we conducted our LPE procedures, we sought to determine answers to the following questions, which serve as our LPE objectives:

- Did the District have documented board policies and administrative procedures related to the following?
  - Internal controls
  - Budgeting practices
  - The Right-to-Know Law
  - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?
- Did the District correctly calculate and report transportation data to the Pennsylvania Department of Education?<sup>1</sup>

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<sup>1</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

- Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?<sup>2</sup> Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant and legal requirements except as detailed in the two findings in this report.

The findings and our related recommendations have been discussed with the District's management, and their responses are included in the findings and observations section of this letter. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal, administrative requirements, and best practices. We appreciate the District's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale  
Auditor General

December 29, 2017

cc: **AVONWORTH SCHOOL DISTRICT** Board of School Directors

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<sup>2</sup> 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code* Chapter 8.

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## Background Information

School Characteristics 2015-16 School Year <sup>A</sup>	
County	Allegheny
Total Square Miles	10.54
Resident Population <sup>B</sup>	10,052
Number of School Buildings <sup>3</sup>	3
Total Teachers	121.5
Total Full or Part-Time Support Staff	48
Total Administrators	11
Total Enrollment for Most Recent School Year	1,607
Intermediate Unit Number	3
District Vo-Tech School	A.W. Beattie

A - Source: Information provided by the District administration and is unaudited.

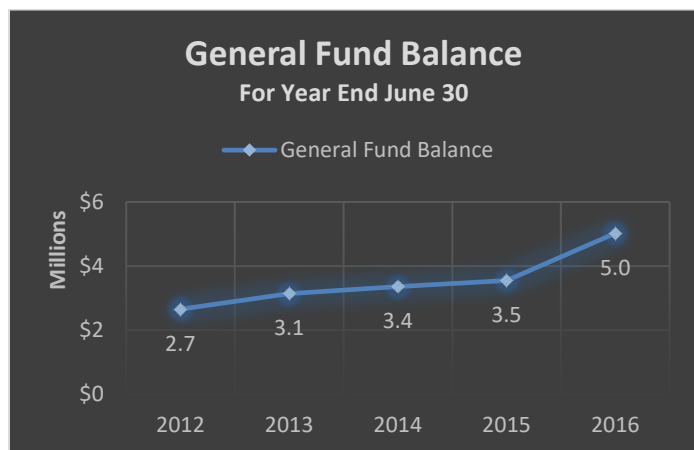
B - Source: United States Census  
<http://www.census.gov/2010census>.

## Mission Statement<sup>A</sup>

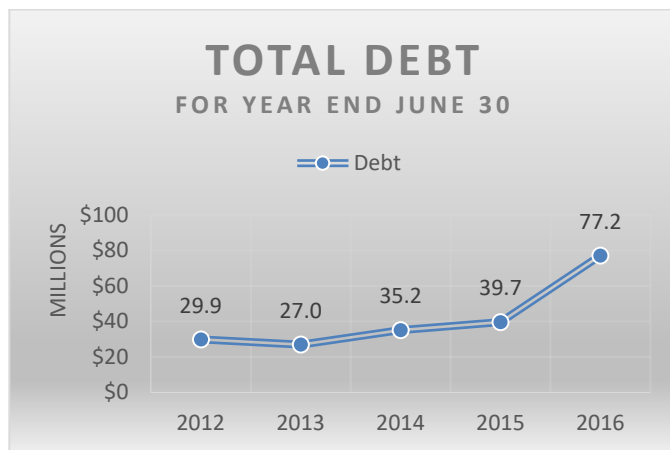
The Avonworth School District empowers students through authentic experiences to become creative, innovative thinkers.

## Financial Information

The following pages contain financial information about the Avonworth School District (District) obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



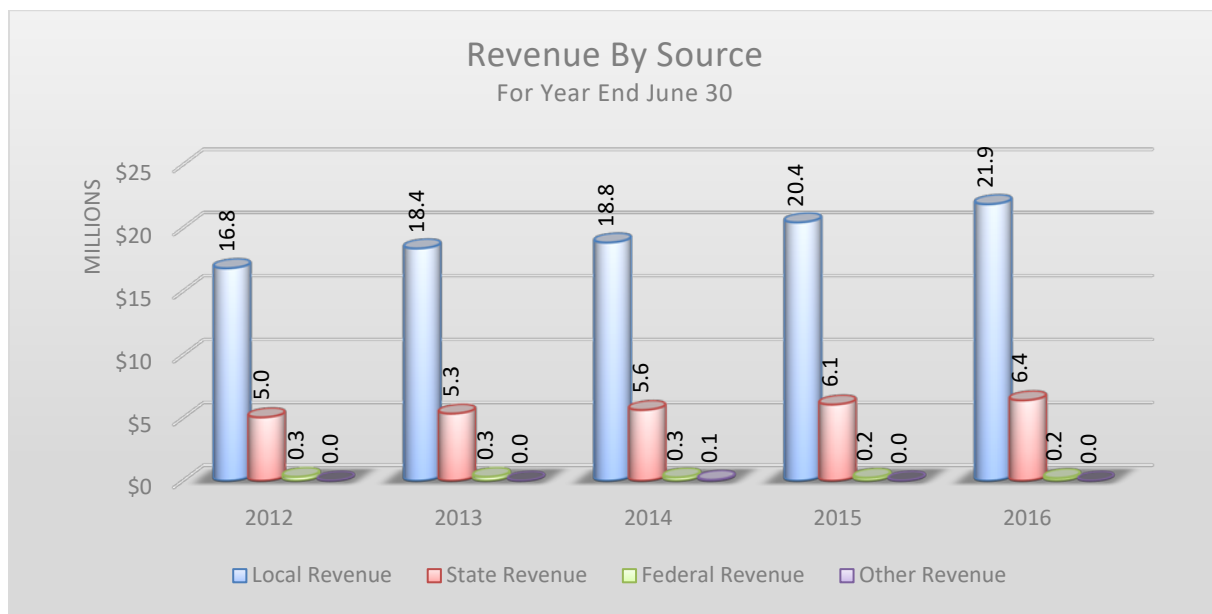
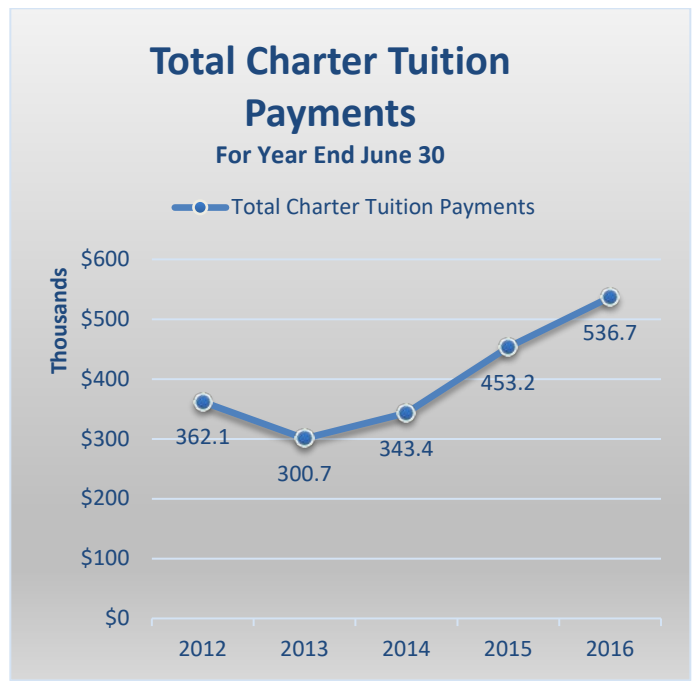
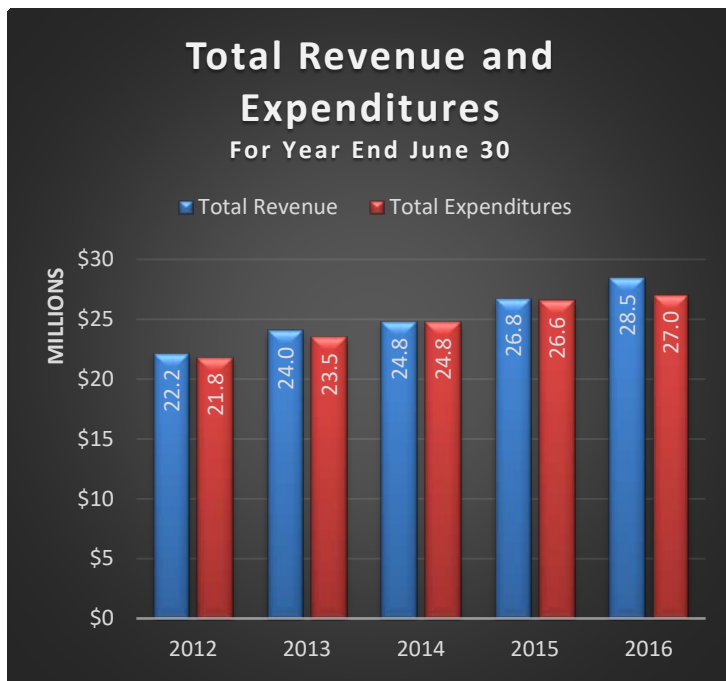
**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.

<sup>3</sup> The Avonworth Middle School and High School are in the same building. However, academic scores are reported separately.

## Financial Information Continued



## **Academic Information**

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA), Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2014-15 and 2015-16 school years.<sup>4</sup> These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding chart.<sup>5</sup> Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>6</sup>

### **What is a SPP score?**

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e. PSSA and Keystone exams), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.

PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle schools were put on hold due to changes with PSSA testing.<sup>7</sup> PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

### **What is the PSSA?**

The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English and Math. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

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<sup>4</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

<sup>5</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

<sup>6</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

<sup>7</sup> According to PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of PSSA exams to align with state Common Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.<sup>8</sup> The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.

### **What is the Keystone Exam?**

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until at least 2020. In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

### **What is a 4-Year Cohort Graduation Rate?**

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph.<sup>9</sup>

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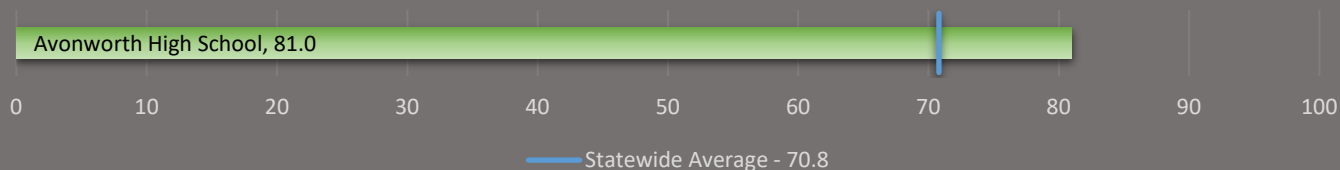
<sup>8</sup> PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam. (Also, see footnote 4).

<sup>9</sup> PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

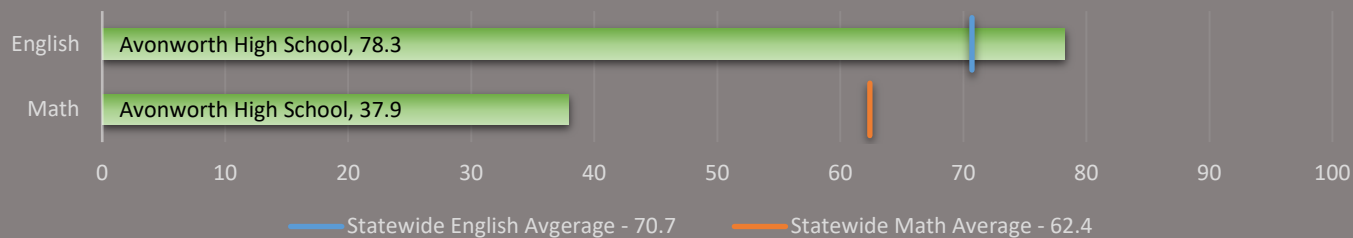


**2014-15 Academic Data**  
**School Scores Compared to Statewide Averages**

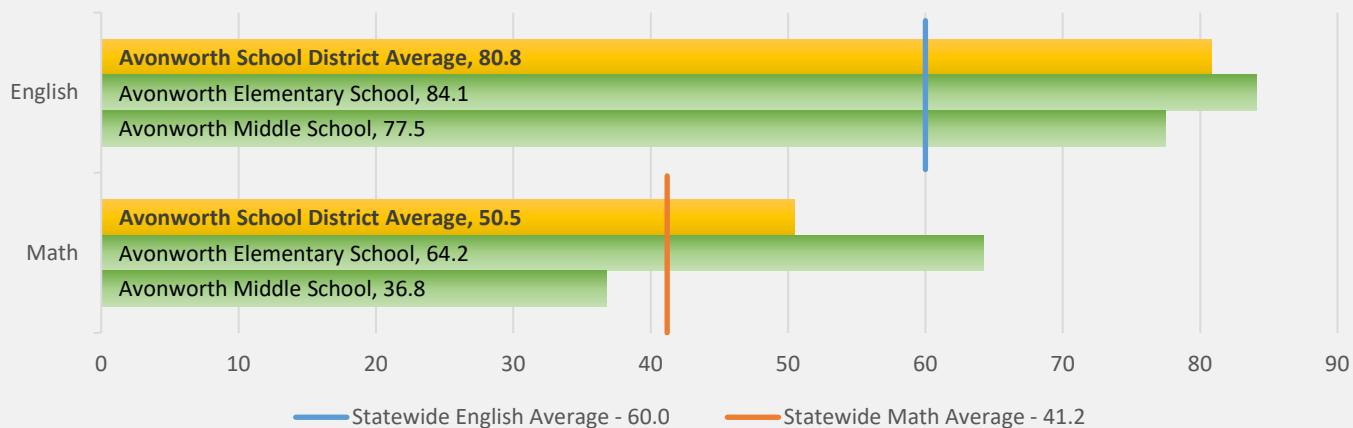
### 2014-15 SPP Scores



### 2014-15 Keystone % Advanced or Proficient

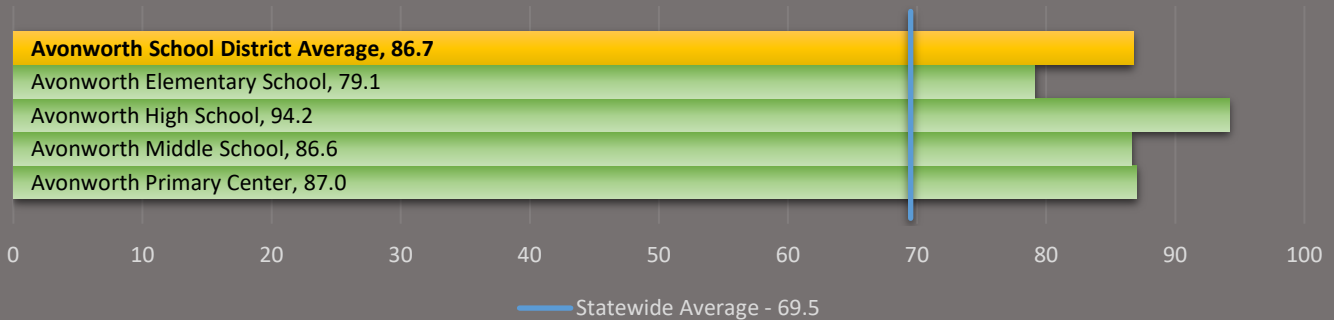


### 2014-15 PSSA % Advanced or Proficient

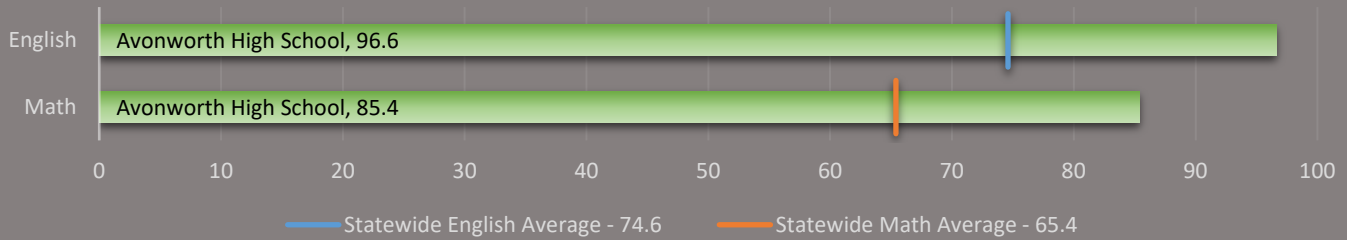


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

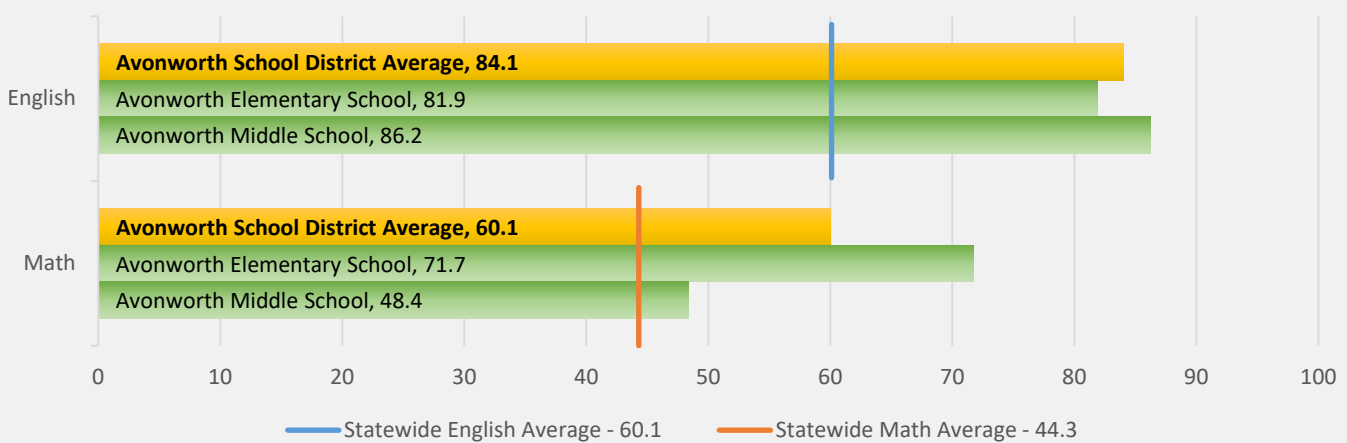
**2015-16 SPP Scores**



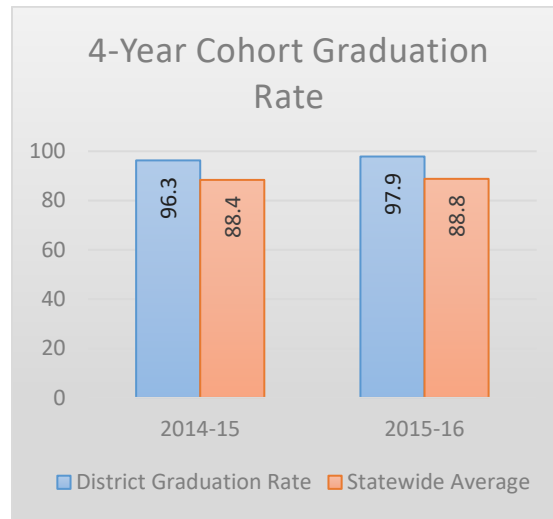
**2015-16 Keystone % Advanced or Proficient**



**2015-16 PSSA % Advanced or Proficient**



### **4-Year Cohort Graduation Rate**



## Finding(s)

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### Finding No. 1

### District Failed to Ensure School Bus Drivers Met All Employment Requirements

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

Chapter 23 (relating to Pupil Transportation) of the State Board of Education Regulations, among other provisions, provides that the board of directors of a school district 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 records obtained from the Federal Bureau of Investigations. *See* 24 P.S. § 1-111(b) and (c.1).

The Avonworth School District (District) failed to ensure that all bus drivers were properly qualified prior to driving District students for the 2016-17 school year. Specifically, our review found that the District's board policy on transportation placed responsibility for ensuring bus driver qualifications on the contractor. Consequently, the District did not obtain and review required credentials and criminal history clearances *before* bus drivers were permitted to transport District students. We also found that the District's Board of School Directors (Board) did not approve the bus drivers for the 2016-17 school year.

Discussion with District personnel disclosed that the administration and the Board were unaware of their requirements under the law to verify bus driver credentials and approve new bus drivers prior to the start of the school year. The District had delegated all authority in this matter to the contractor.

Ensuring that required credentials and clearances are satisfied and approving bus drivers and any others having direct contact with students are important student protection responsibilities placed on the District and the Board. The ultimate purpose of bus driver requirements is to ensure the safety and welfare of students transported in school buses. The use of a contractor to provide student transportation does not negate these responsibilities.

*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 153 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).

## Requirements

School districts are required to verify and have on file a copy of the following information for all employees and contracted employees who transport the District’s students:

1. Driver qualification credentials<sup>10</sup> including:
  - a. Valid commercial driver licenses with an “S” endorsement, permitting the operation of a school bus
  - b. Annual physical examination
2. Criminal history reports/clearances:
  - a. State Criminal History Record
  - b. Federal Criminal History Record
  - c. PA Child Abuse History Clearance
  - d. Arrest/Conviction Report and Certification Form (PDE-6004)<sup>11</sup>

## Failure to Obtain and Review Required Employment Documentation

The District failed to obtain and review copies of all the driver’s licenses and clearances prior to drivers transporting students for the District for the 2016-17 school year. As mentioned above, the District was relying on the contractor to perform all pre-employment screening. In fact, the District’s board policy on transportation states that the contractor is responsible for ensuring that mandatory clearances requirements are met before bus drivers are hired. By not having required bus driver qualification documents on file at the District, the District was unable to review the documents to determine whether all drivers were qualified to transport students.

Although all necessary bus driver qualifications and criminal history clearances were not on file at the District, the District obtained this information after we requested it. We selected a test group of 5 of 47 contracted drivers and reviewed qualifications and criminal history/clearances for these drivers. Our review found nothing indicating that

<sup>10</sup> Pennsylvania Vehicle Code, 75 Pa.C.S. § 1509(a).

<sup>11</sup> <http://www.education.pa.gov/documents/teachers-administrators/background%20Checks/arrest%20or%20conviction%20form.pdf> Accessed October 10, 2017.

*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 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).

*See* PDE Basic Education Circular on Background Checks, issued December 12, 2011.

The District's Board Policy 810 on Transportation states: "A school bus driver shall not be employed until s/he has complied with the mandatory background check requirements for criminal history and child abuse **and the contractor has evaluated the results of that screening process.**" [Emphasis added.]

these five drivers were not qualified to transport students. However, the District should obtain and review records for all drivers transporting students in accordance with the Pennsylvania Public School Code (PSC) and the Child Protective Services Law (CPSL).

### **Insufficient Board Policy**

Our review also noted that the District's board policy regarding transportation failed to include a requirement to have credentials reviewed by District personnel *prior* to drivers being permitted to transport District students. Instead, the District's policy places responsibility on the contractor to conduct the employment screening process. Consequently, employment documentation was not obtained and reviewed by the District.

### **Lack of Board Approval**

The District's Board failed to approve bus drivers prior to the start of the school year. While the transportation contractor submitted a detailed list of all bus drivers employed for the 2016-17 school year as required by the contract, the District never placed this item on the Board's agenda for approval.

### **Weak Contract Terms**

The District recently amended and extended its transportation contract on May 9, 2016, to cover the period of July 1, 2017, through June 30, 2020. The original contract was entered into on April 30, 2012. While this contract requires the contractor to provide a list of names of drivers to the District prior to the start of the school year, as mentioned above, and to ensure that drivers meet the rules and regulations to drive a vehicle, there is no mention of who is responsible for obtaining and reviewing required criminal background clearances. Further, the contract also does not specify that the contractor must provide all pre-employment documentation to the District for review prior to a driver being assigned a route and that all new drivers must be approved by the Board prior to transporting students. We note that these stipulations tend to be a standard part of school district transportation contracts.

## **Conclusion**

The fundamental purpose of ensuring bus driver requirements are met is for the safety and welfare of students transported. Timely oversight, and approval of bus drivers and any others having direct contact with students, is a vital responsibility placed on the District and its Board. This includes being vigilant about having adequate policies, procedures, and contract terms in place to ensure that all employees and contracted employees have met the statutorily mandated requirements. The District's board policy regarding transportation and the District's transportation contract did not include a requirement to have credentials reviewed by District personnel and to have new drivers approved by the Board before drivers were permitted to transport District students. Any failure to obtain and review required employment documentation may delay the identification of individuals who are disqualified from having direct contact with children under the PSC and/or the CPSL. The use of a contractor to provide student transportation does not relieve the District and the Board from these mandated responsibilities.

## **Recommendations**

*The Avonworth School District should:*

1. Immediately obtain and review all employment qualification documentation for all current drivers and document the results of this review. Employment eligibility should be considered on a case-by-case basis, with student safety serving as the utmost consideration.
2. Establish and implement written policies and procedures to ensure that the District is receiving and reviewing required qualification documentation for all employees, including contracted bus drivers and monitors, prior to the start of employment and having direct contact with children.
3. Revise its existing transportation board policy to add a requirement for reviewing and approving a District report on the status of each bus driver's qualification prior to the start of each school year and for any new drivers hired during the school year.

4. Add an amendment to its existing transportation contract, which was recently extended, clearly defining the responsibilities of the contractor to provide all certifications, licenses, and clearances to the District in a timely manner for review and Board approval prior to drivers transporting students for the District.

### **Management Response**

District management provided the following response:

A review of the district School Board Meeting Minutes verified that historically the names of the contracted bus drivers have never been placed on an agenda for approval. Furthermore, review of past state audit reports have never identified this as an “audit finding.” The District believed that because its contract with the transportation provider required the contractor to employ only drivers who have met the “state” required qualifications combined with the fact that the drivers are not school district employees, that no board action was required other than approval of the transportation contract itself.

The District will immediately review all employment qualifications for each of the drivers named on the list of drivers which was provided to the district by the contractor.

The District will implement a written policy with its contracted provider to ensure it is receiving and reviewing all of the required documents prior to a driver transporting its students.

The District is revising its Board transportation policy to add a requirement for reviewing and approving the list of qualified bus drivers prior to the start of each school year and any new drivers added (hired) during the school year.

An amendment to the existing transportation contract will be added requiring the contractor to provide all employment qualification documents to the District for Board approval prior to a driver transporting its students.



### **Auditor Conclusion**

We are encouraged that the District has taken our recommendations and established corrective actions to address the issues identified in our findings. We will review this and any other corrective action implemented by the District during our next engagement.

## Finding No. 2

### The District Incorrectly Reported the Number of Nonpublic Students Transported Resulting in an Overpayment of \$41,580

*Criteria relevant to the finding:*

#### **Supplemental Transportation Subsidy for Nonpublic Students**

The PSC provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 of the PSC specifies the transportation formula and criteria. *See* 24 P.S. § 25-2541.

Section 2541(a) of the PSC states, in part: “School districts shall be paid by the Commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district’s aid ratio. In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileage and the utilized passenger capacity of vehicles for reimbursement purposes. . . .” *See* 24 P.S. § 25-2541(a).

The District was overpaid \$41,580 in transportation reimbursements from PDE. This overpayment was due to the District incorrectly reporting the number of nonpublic students transported by the District during the 2012-13 school year.

According to the PSC, a nonpublic school is defined, in part, as a nonprofit school other than a public school within the Commonwealth.<sup>12</sup> If a school district provides transportation to students residing in their school district, the PSC requires school districts to provide transportation services to students who reside in its district and attend nonpublic schools, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the District.

During our review of the District’s transportation data reported to PDE for the 2012-13, 2013-14, 2014-15, and 2015-16 school years, we found that the District incorrectly reported nonpublic students transported for the 2012-13 school year. We found that the District reported nonpublic students transported accurately in the 2013-14, 2014-15, and 2015-16 school years.

The following chart summarizes the District’s nonpublic student reporting errors made in the 2012-13 school year and the resulting overpayment.

<b>Avonworth School District Cost of Over Reporting Nonpublic Students</b>				
<b>School Year</b>	<b>Nonpublic Students Reported By District</b>	<b>Nonpublic Students Audited Total</b>	<b>Number of Students Over Reported</b>	<b>Overpayments<sup>13</sup></b>
2012-13	351	243	108	\$41,580

<sup>12</sup> Section 922.1-A(b) (pertaining to “Definitions”) of the PSC. *See* 24 P.S. § 9-922.1-A(b).

<sup>13</sup> Calculated by multiplying the students over reported column by \$385, which is the per student amount PDE reimburses a school district for providing transportation service to each nonpublic student pursuant to Section 2509.3 of the PSC. *See* 24 P.S. § 25-2509.3.

*Criteria relevant to the finding  
(continued):*

Section 1361(a) of the PSC requires school districts to provide free transportation to their students attending a nonpublic school located within the school district or outside the school district not exceeding ten miles by the nearest public highway. *See* 24 P.S. § 13-1361(a). This provision also allows school districts to receive a supplemental, state transportation subsidy of \$385 per nonpublic school student pursuant to Section 2509.3 of the PSC. *See* 24 P.S. § 25-2509.3.

Nonpublic school pupils are children whose parents are paying tuition for them to attend a nonprofit or parochial school.

**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 PDE in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

Section 2543, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” of the PSC 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.” (Emphasis added.) Ibid.

The District reported to PDE that it transported 351 nonpublic students during the 2012-13 school year. However, the District only had supporting documentation in the form of “requests for transportation” (PA-372) for 243 students. The District reported 351 students based on information provided to the District by its transportation contractor.

The District failed to reconcile the information provided by its transportation contractor to its supporting documentation. As a result, the District over-reported the number of nonpublic students reported as transported during the 2012-13 school year. The District attributed the over-reporting of nonpublic students to the fact that the transportation contractor incorrectly included District special education students who were transported to schools outside of the District.

The District did not have procedures established to require a review and reconciliation of the transportation data provided by the contractor to their own internal data in order to identify errors prior to submission to PDE. This type of review would have helped identify the inaccurate reporting of nonpublic students in the 2012-13 school year. Since the accuracy of data is key to ensuring that the District receives the appropriate transportation subsidies, the District should establish written administrative procedures to help ensure the proper reporting of transportation data.

We provided PDE with a discrepancy report detailing the errors for the 2012-13 school year to assist PDE in verifying the overpayment and reducing the District’s future transportation subsidy by the amount of the overpayment.

*Criteria relevant to the finding  
(continued):*

PDE has established a Summary of Students Transported form (PDE-2089) and relevant instructions specifying how districts are to report nonpublic students transported to and from school.

Related regulations

State Board of Education Regulations. Title 22, Chapter 23 (relating to Pupil Transportation), Section 23.4: “The board of directors of a school district is responsible for all aspects of pupil transportation programs including . . . (3) The establishment of routes, schedules and loading zones which comply with laws and regulations, . . . (5) The furnishing of rosters of pupils to be transported on each school bus run and trip; (6) The maintenance of a record of pupils transported to and from school, including determination of pupils’ distances from home to pertinent school bus loading zones. . . .” See 22 Pa. Code § 23.4(3), (5), and (6).

## Recommendations

The *Avonworth School District* should:

1. Conduct year-end reconciliations of the nonpublic schools’ students reported to the District by the District’s transportation contractor to the District’s requests for transportation to ensure nonpublic students transported by the District are accurately reported to PDE.
2. Conduct annual multi-year trend analyses of student transportation data and transportation subsidies to help identify unexpected fluctuations and investigate the results of the analyses to provide additional assurance that the data is accurately reported to PDE.
3. Develop written administrative procedures for transportation operations. These procedures should include a review of transportation data by an individual other than the person who prepared the data to ensure accuracy before submission to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District’s allocation to recover the overpayment of \$41,580, resulting from the incorrect reporting of transportation data for the 2012-13 school year.

## Management Response

District management provided the following response:

“Non-public student transportation count is provided by contractor. A new branch manager was assigned to the District at the end of the 2012/13 school year. When providing the non-public student count for that year the number erroneously included special education students who were transported.

The District will do an annual analysis of the number of non-public students transported reported by the contractor to its internal listing of students to ensure accuracy.

The District will do a multi-year trend analysis comparing student transportation data and state transportation subsidies received and investigate material changes to ensure the numbers reported to PDE are accurate.

The District will develop written procedures confirming the above.”

### **Auditor Conclusion**

We are encouraged that the District has taken our recommendations and established corrective actions to address the issues identified in our findings. We will review this and any other corrective action implemented by the District during our next engagement.

## **Status of Prior Audit Findings and Observations**

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**O**ur prior audit of the Avonworth School District resulted in no findings or observations.

## **Distribution List**

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This report was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

**The Honorable Tom W. Wolf**

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Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**

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