

PERFORMANCE AUDIT

Cumberland Valley School District Cumberland County, Pennsylvania

January 2016



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Frederick S. Withum, III, Superintendent
Cumberland Valley School District
6746 Carlisle Pike
Mechanicsburg, Pennsylvania 17050

Mr. Robert Walker, Board President
Cumberland Valley School District
6746 Carlisle Pike
Mechanicsburg, Pennsylvania 17050

Dear Dr. Withum and Mr. Walker:

We conducted a performance audit of the Cumberland Valley School District (District) to determine its compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). We also evaluated the application of best practices in the area of school safety. Our audit covered the period May 5, 2011 through September 30, 2015, except as otherwise indicated in the report. Additionally, compliance specific to state subsidies and reimbursements was determined for the school years ended June 30, 2009, 2010, 2011, and 2012. Our audit was conducted pursuant to Section 403 of The Fiscal Code, 72 P.S. § 403, and in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit found that the District applied best practices and complied, in all significant respects, with relevant requirements, except as detailed in two findings noted in this report. A summary of the results is presented in the Executive Summary section of the audit report.

Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and administrative requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale".

Eugene A. DePasquale
Auditor General

January 28, 2016

cc: **CUMBERLAND VALLEY SCHOOL DISTRICT** Board of School Directors

Table of Contents

	Page
Executive Summary	1
Audit Scope, Objectives, and Methodology	3
Findings and Observations	8
Finding No. 1 – The District Failed to Obtain Board-Approved Contracts for Transportation Services for the 2009-10 and 2013-14 School Years	8
Finding No. 2 – Poor Recordkeeping and District Errors Resulted in a Transportation Subsidy Overpayment in Excess of \$18,000 for the 2011-12 School Year	11
Status of Prior Audit Findings and Observations	14
Distribution List	19

Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the District. Our audit sought to answer certain questions regarding the District's application of best practices and compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures and to determine the status of corrective action taken by the District in response to our prior audit recommendations.

Our audit scope covered the period May 5, 2011 through September 30, 2015, except as otherwise indicated in the audit scope, objectives, and methodology section of the report. Compliance specific to state subsidies and reimbursements was determined for the 2008-09, 2009-10, 2010-11, and 2011-12 school years.

District Background

The District encompasses approximately 100 square miles. According to 2010 federal census data, it serves a resident population of 54,179. According to District officials, the District provided basic educational services to 7,850 pupils through the employment of 570 teachers, 375 full-time and part-time support personnel, and 61 administrators during the 2011-12 school year. The District received \$24.3 million in state funding in the 2013-14 school year.

Audit Conclusion and Results

Our audit found that the District applied best practices and complied, in all significant respects, with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures, except for two compliance related matters reported as findings.

Finding No. 1: The District Failed to Obtain Board-Approved Contracts for Transportation Services for the 2009-10 and 2013-14 School Years.

The administration engaged the services of transportation vendors without board approval of contracts in two school years, 2009-10 and 2013-14. In addition, while our review confirmed the Board of School Directors (Board) approved contracts for the three school years from 2010-11 through 2012-13, the District was unable to provide auditors with copies of the executed contracts for those years (see page 8).

Finding No. 2: Poor Recordkeeping and District Errors Resulted in a Transportation Subsidy Overpayment in Excess of \$18,000 for the 2011-12 School Year.

During our review of the District's transportation data, we found errors associated with mileage calculations for bus routes, which resulted in a subsidy overpayment of \$18,204.

Our review of the mileage calculation sheets prepared by the District found clerical errors, formula errors, and calculation errors with 25 bus routes that resulted in the District improperly reporting data to the Pennsylvania Department of Education (PDE) for reimbursement (see page 11).

Status of Prior Audit Findings and Observations. With regard to the status of our prior audit recommendations to the District, we found that the District had not taken appropriate corrective action in implementing our recommendations pertaining to transportation operations (see page 16) and administrator contracts (see page 17).

The District has taken appropriate corrective action in implementing our recommendations pertaining to reconciling District child accounting reports (see page 14), tuition billing (see page 15), and school bus driver qualifications (see page 18).

Audit Scope, Objectives, and Methodology

Scope

What is a school performance audit?

School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, PDE, and other concerned entities.

Our audit, conducted under authority of Section 403 of The Fiscal Code, 72 P.S. § 403, is not a substitute for the local annual audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our audit covered the period May 5, 2011 through September 30, 2015. In addition, the scope of each individual audit objective is detailed below.

Regarding state subsidies and reimbursements, our audit covered the 2008-09, 2009-10, 2010-11, and 2011-12 school years.

While all districts have the same school years, some have different fiscal years. Therefore, for the purposes of our audit work and to be consistent with PDE reporting guidelines, we use the term *school year* rather than fiscal year throughout this report. A school year covers the period July 1 to June 30.

Objectives

What is the difference between a finding and an observation?

Our performance audits may contain findings and/or observations related to our audit objectives. Findings describe noncompliance with a statute, regulation, policy, contract, grant requirement, or administrative procedure. Observations are reported when we believe corrective action should be taken to remedy a potential problem not rising to the level of noncompliance with specific criteria.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws and defined business practices. Our audit focused on assessing the District's compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures. More specifically, we sought to determine answers to the following questions, which serve as our audit objectives:

- Ü In areas where the District received state subsidies and reimbursements based on non-resident pupil membership, did it follow applicable laws¹ and procedures?
 - To address this objective, auditors reviewed placement information on all 29 of the District's non-resident students for the 2008-09 school year.

¹ 24 P.S. § 13-1301, 13-1302, 13-1305, and 13-1306 and 22 Pa. Code Chapter 11.

- Ü In areas where the District received transportation subsidies, was the District, and any contracted vendors, in compliance with applicable laws² and procedures?

To address this objective:

- The auditors selected all buses where “miles without pupils” exceeded “miles with pupils” for the 2011-12 school year, which was 38 percent of the population.
- In addition, the auditors reviewed the remaining 62 percent of the 2011-12 bus population due to errors noted during initial testing.
- The auditors also attempted to reconcile the transportation data the District submitted to PDE to the District’s final formula allowance and/or contracted costs to ensure accuracy.

- Ü Did the District ensure that bus drivers transporting District children at the time of the audit have the necessary license, physicals, training, background checks, and clearances as outlined in applicable laws,³ and did they have written policies and procedures governing the hiring of new bus drivers?

To address this objective:

- The auditors selected 5 of 161 drivers employed during the 2013-14 school year, and determined whether the drivers had the necessary licenses, physicals, training, background checks, and clearances. The review included both district-employed and contractor-employed drivers, as appropriate.

² 24 P.S. § 25-2541

³ 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.*

- The auditors also requested copies of the written policies and procedures governing the hiring of bus drivers to determine that these processes included requesting background checks and clearances.

- ü Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the current employment contract(s) contain adequate termination provisions?
 - To address this objective, the auditors reviewed the contract, a settlement agreement, board meeting minutes, board policies, and payroll records for the one administrator whose District contract was terminated by the issuance of a settlement agreement during the audit period.

- ü Did the District ensure that the membership data it reported to PDE through the Pennsylvania Information Management System was complete, accurate, valid, and reliable for the most current year available?
 - To address this objective, the auditors haphazardly selected 2 out of 37 school terms reported on the Summary of Child Accounting in 2011-12 and verified the school days reported on the Instructional Time Membership Report and matched them to the School Calendar Fact Template.

- ü Were there any declining fund balances that may pose a risk to the District's fiscal viability?
 - To address this objective, the auditors reviewed the District's annual financial reports, budget, independent auditor's reports, summary of child accounting, and general ledger for fiscal years 2008-09 through 2011-12.

Ü Did the District take appropriate steps to ensure school safety?

- To address this objective, the auditors reviewed a variety of documentation including safety plans, training schedules, anti-bullying policies, and after action reports to assess whether the District followed best practices in school safety. Generally, the auditors evaluate the age of the plan, whether it is being practiced through training and whether the school has an after action process for trying to improve on the results of its training exercises.

Ü Did the District take appropriate corrective action to address recommendations made in our prior audit?

To address this objective:

- The auditors interviewed District administrators to determine whether they had taken corrective action.
- The auditors then reviewed documentation to verify that the administration had implemented the prior audit report's recommendations and/or observed these changes in person.

Methodology

What are internal controls?

Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as:

- Effectiveness and efficiency of operations.
- Relevance and reliability of operational and financial information.
- Compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures.

Government Auditing Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our results and conclusions based on our audit objectives.

The District's management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, grant requirements, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls that we consider to be significant within the context of our audit objectives. We assessed whether those controls were

properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

In order to properly plan our audit and to guide us in possible audit areas, we performed analytical procedures in the areas of state subsidies and reimbursements, pupil transportation, and comparative financial information.

Our audit examined the following:

- Records pertaining to pupil transportation, pupil membership, bus driver qualifications, financial stability, tuition receipts, and deposited state funds.
- Items such as board meeting minutes and policies and procedures.

Additionally, we interviewed select administrators and support personnel associated with the District's operations.

To determine the status of our audit recommendations made in a prior audit report released on January 3, 2013, we reviewed the District's response to PDE dated June 3, 2015. We then performed additional audit procedures targeting the previously reported matters.

Findings and Observations

Finding No. 1

The District Failed to Obtain Board-Approved Contracts for Transportation Services for the 2009-10 and 2013-14 School Years

Criteria relevant to the finding:

Section 508 (Majority Vote Required; Recording) of the Public School Code (PSC), 24 P.S. 5-508, in part:

“The affirmative vote of a majority of all the members of the board of school directors in every school district, duly recorded, showing how each member voted, shall be required in order to take action on the following subjects:--

Entering into contracts **of any kind**, including contracts for the purchase of fuel or any supplies, where the amount involved exceeds one hundred dollars (\$100).” {Emphasis added.]

Our audit of the District found the administration engaged the services of transportation vendors without board approval of contracts in two school years, 2009-10 and 2013-14. While the District explained that it was negotiating new contracts for transportation services during the 2009-10 and 2013-14 school years and that it was paying vendors based on terms of the previous contracts, its payments of more than \$5 million in each of those years were not afforded the same level of transparency and board oversight. Consequently, the District failed to implement best business practices in those years and failed to comply with Section 508 of the Public School Code (PSC).

The chart below provides a breakdown of the total paid to transportation vendors for the school years when the District operated without board-approved contracts:

Cumberland Valley SD Transportation Costs Lacking Contracts		
2013-14	2009-10	TOTAL
\$5,541,540	\$5,062,235	\$10,603,775

In addition, while our review confirmed the board approved contracts for the three school years from 2010-11 through 2012-13, the District was unable to provide auditors with copies of the executed contracts for those years, thereby limiting our ability to verify compliance with approved contract terms when auditing payments to vendors.

Board approval of contracts provide a necessary check on the administration’s operations, offering public transparency of the costs and terms and protecting the legal interests of the District in the event of a disagreement. Properly executed transportation contracts can also ensure the availability of such services in the event of an emergency, such as an early dismissal or evacuation of students. In addition, the review of District contracts by its solicitor ensures that the District is not assuming excessive or inappropriate legal liability.

In addition to the contract issues noted above, we found the District included additional payments to vendors for increased fuel costs, a common practice among school districts, and we also found the District included “additional adjustments to the state formula by individual bus run, to account for short route distances and/or low student ridership.” This is a complex adjustment that most districts of comparable size do not try to make, and in turn, this complex formula made it very difficult for the District to budget for, calculate, and account for each individual cost adjustment, a fact acknowledged by the District. Beginning in 2014-15, to resolve these issues, the District negotiated new agreements containing less complex formulas for calculating transportation costs.

Recommendations

The *Cumberland Valley School District* should:

1. Require that a contract or written agreement be approved by an affirmative vote of the Board *prior* to engaging in any business with transportation vendors. It should also ensure that all transportation contracts are reviewed by the District’s solicitor *prior* to board approval.
2. Prepare written procedures to ensure the District complies with the PSC and the District’s contracting policy.

Management Response

Management stated the following:

“The Administration will work to develop and maintain appropriate contracts for the bus contractors that will be reviewed by the Solicitor and approved by the School Board. A more basic contractor payment formula and contractor responsibilities have been implemented with future contracts.”

Auditor Conclusion

We are encouraged that the District has adopted a more basic and readily understood payment formula for future transportation contracts, and that the administration will work to develop and maintain appropriate contracts for all bus contractors. We will review this and any other corrective action by the District during our next audit of the District.

Finding No. 2

Poor Recordkeeping and District Errors Resulted in a Transportation Subsidy Overpayment in Excess of \$18,000 for the 2011-12 School Year

Criteria relevant to the finding:

PDE's End-of-Year Instructions for the reporting of mileage, days, and pupils provide as follows:

“Once during each month, from October through May, for to-and-from school transportation, measure and record:

- The number of miles the vehicle traveled with students.
- The number of miles the vehicle traveled without students.
- The greatest number of students *assigned* to ride the vehicle at any one time during the day.

At the end of each school year, calculate the average of the eight measurements for each of the three variables calculated to the nearest tenth.” These averages are called sample averages.

During our review of the District’s transportation data, we found errors with the District’s mileage calculations. These errors resulted in the District reporting incorrect mileage to the PDE for reimbursement and receiving a net subsidy overpayment of \$18,204 for the 2011-12 school year.

Our review of the District prepared mileage calculation sheets for bus routes found clerical and formula errors that resulted in incorrect mileage being submitted to the PDE for reimbursement.

The clerical errors we found were transposition errors made by the District that were not detected during the District’s review process. The formula errors we found were related to the District’s calculation sheets for bus routes. We found average mileage calculations were incorrect when a bus route had a day where the bus was not in use.

During our review of the District’s transportation operations, we observed an unusually large percentage of bus routes where miles without students exceeded miles with students. Of the District’s 164 bus routes in the 2011-12 school year, 62 (38 percent) had miles without students exceeding miles with students. This is an indication of poor route planning, as it is not economical for the District to employ bus routes that are without students for the majority of the route. As a result of the unusually large percentage of bus routes where mileage without students exceeded mileage with students, we tested the accuracy of District mileage calculations for these 62 routes.

We found mileage errors on 25 of the 62 bus routes that had miles without students exceeding miles with students that the District submitted to the PDE. These errors led to the District receiving both subsidy overpayments and underpayments for each individual route. The net calculation of these errors was a subsidy overpayment of \$18,204 received by the District.

During our current audit, the District acknowledged their issues in regard to developing more efficient routes and accurately reconciling routes. The District purchased new transportation software and began using this software in the 2012-13 school year.

Our previous three audits of the District have all contained written transportation findings. Between school years 2008-09 and 2011-12, the District's annual transportation subsidies averaged \$2.4 million.¹ The District's average costs paid to transportation vendors for each year in the same period were \$5.4 million.² Since only about 45 percent of the District's transportation costs were subsidized by the Commonwealth, the remaining 55 percent was paid for by local taxpayers and emphasizes the need for the District to economically develop bus routes and accurately calculate these costs.

Recommendations

The *Cumberland Valley School District* should:

1. Prepare written procedures to ensure the District properly accounts for all transportation services and costs, including the preparation of end-of-year reports. These procedures should include a secondary review process with documented evidence of the reviewer's verification of data. The procedures should include at a minimum:
 - a. Consistent computation of mileage based on PDE guidelines for reporting.
 - b. Implementation of safeguards on district-generated spreadsheets to prevent modifications.
2. Review the transportation data for the 2014-15 school year to ensure the new contract stipulations have been properly calculated and the contractors have been properly paid.

¹ PDE-2576 for school years 2008-09, 2009-10, 2010-11, and 2011-12.

² PDE-2518 for school years 2008-09, 2009-10, 2010-11, and 2011-12.

Management Response

Management stated the following:

The Administration will continue to monitor the calculation on an ongoing basis.

The District implemented additional controls and processes to verify transportation reporting since previous state audit was completed. The information presented for audit went through three levels of administrative review over the thousands of individual cell calculations included in the final tabulations for each contractor. Substantial time and care was used to verify the accuracy of the information presented.

The District will continue to provide at least three levels of oversight to the calculation and the reporting process. The District will make adjustments to the control process to verify the data as necessary.

Auditor Conclusion

We are encouraged the District is willing to make adjustments to their current procedures. We will review any of these adjustments during our next audit to determine their effectiveness in resolving the transportation data reporting errors.

Status of Prior Audit Findings and Observations

Our prior audit of the District released on January 3, 2013, resulted in five findings. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We analyzed the District's written response provided to PDE, performed audit procedures, and interviewed District personnel regarding the prior findings. As shown below, we found that the District implemented some recommendations but failed to implement others.

Auditor General Performance Audit Report Released on January 3, 2013

Prior Finding No. 1: Pupil Membership Errors Resulted in a Net Underpayment of \$38,240 (Resolved)

Prior Finding Summary:

Our prior audit of pupil membership reports for the 2006-07 and 2007-08 school years found errors in resident and non-resident data reported to PDE for the 2006-07 and 2007-08 school years. These errors resulted in a net underpayment of \$38,240.

Prior Recommendations:

Our prior audit finding recommended that the District should:

1. Develop and implement procedures and guidelines for the collection, verification, and reporting of membership data to ensure that all days and student classifications are accurately reported to PDE.
2. Reconcile final PDE reports to the District's own student detail reports to ensure all students are properly reported on the reports and are also properly classified.
3. Maintain all student detail reports that are used in the reporting of membership data to PDE.

We also recommended that PDE should:

4. Adjust the District's allocations to resolve the net underpayment of \$38,240.

Current Status: During our current audit, we interviewed District staff and reviewed documentation provided by the District to determine the corrective action taken. We found that the District had taken corrective action to address our recommendations, although PDE had not adjusted the District's allocations to resolve the net underpayment of \$38,240 as of September 30, 2015.

Prior Finding No. 2: Weak Internal Controls Resulted in Unbilled Tuition of \$29,362 (Resolved)

Prior Finding Summary:

Our prior audit of tuition billing for the education of non-resident special education students for the 2006-07 and 2007-08 school years found District personnel failed to bill tuition for one student during the 2006-07 school year.

The District provided special education to one East Pennsboro Area School District (EPASD) student during the 2006-07 school year. Due to the District's failure to reconcile membership data to tuition billing and collection records, tuition of \$29,362 for 182 days for the 2006-07 school year went unbilled. As a result of our audit, the District invoiced EPASD on February 3, 2011, and received payment of \$29,362 on February 16, 2011.

Prior Recommendations:

Our prior audit finding recommended that the District should:

1. Strengthen internal controls to ensure the reconciliation of non-resident, district-paid tuition student membership reported by the child accounting coordinator to the business office's billing and collection records.
2. Review membership data and tuition bills for subsequent years to ensure proper tuition billing and collection.

Current Status: During our current audit, we interviewed District staff and reviewed relevant documentation provided by the District to determine the corrective action taken. We found that the District had taken corrective action to address our recommendations.

Prior Finding No. 3: Inadequate Internal Controls Resulted in Unverifiable Transportation Reimbursements (Unresolved)

Prior Finding Summary:

Our prior audit of pupil transportation records for the 2006-07 and 2007-08 school years found inadequate internal controls leading to our inability to verify the accuracy of data submitted to PDE for the 2007-08 school year. Our inability to verify the accuracy of the transportation data resulted in unverifiable transportation reimbursement of \$2,409,159 for the 2007-08 school year.

We found errors and inadequate internal controls in reporting of buses, contractor costs, number of days buses were used to transport students to and from school, and pupil and mileage averages.

Prior Recommendations:

Our prior audit finding recommended that the District should:

1. Develop and implement written procedures and guidelines for the collection, verification, and reporting of transportation data to ensure that all data elements (number of vehicles, contractor costs, days transported, pupils and miles) are accurately reported to PDE.
2. Reconcile payments made to each contractor to district-generated worksheets to ensure payments and data reported to PDE are accurate.
3. Require each contractor to submit monthly invoices which the District can verify the number of days each vehicle provided transportation.
4. Compute mileage and pupil readings based on PDE guidelines for reporting.
5. Maintain supporting documentation for all data reported to PDE.
6. Review transportation reports submitted to PDE for years subsequent to the audit and, if verifiable errors are found, submit revisions to PDE.

Current Status:

During our current audit, we interviewed District staff and reviewed documentation provided by the District to determine the corrective actions taken. We found the District implemented prior Recommendation No. 3. However, we found that the District failed to implement corrective action for the other prior recommendations, which resulted in the current finding.

Prior Finding No. 4: The District Incurred Direct Costs of \$56,889, and Replacement Costs of \$15,584, as a Result of Placing the Assistant Superintendent on Administrative Leave (Unresolved)

Prior Finding Summary:

Our prior audit found the District placed an Assistant Superintendent on administrative leave during an executive session and, as a result, incurred direct costs of \$56,889 and replacement costs of \$15,584.

Prior Recommendations:

Our prior audit finding recommended that the District should:

1. Ensure that future employment contracts with prospective administrators contain adequate termination provisions sufficient to protect the interests of the District and its taxpayers in the event that the employment ends prematurely for any reason.
2. Provide as much information as possible to the taxpayers of the District explaining the reasons for the administrative leave of the Assistant Superintendent and justifying the District's expenditure of public funds for placing her on administrative leave.
3. Work with successors to the Assistant Superintendent to include in their current and future employment contracts provisions that address the compensation and benefits payable to, or on behalf of, said administrators in the event of a premature termination of their contracts.

Current Status:

During our current audit, we interviewed District staff and reviewed subsequent administrative contracts provided by the District to determine corrective action taken. We noted the existence of termination language in these contracts; however, the contracts did not contain specific provisions for compensation and benefits to protect the interest of the District and its taxpayers in the event of a premature termination.

Prior Finding No. 5: School Bus Driver Qualification Deficiency (Resolved)

Prior Finding Summary:

Our prior audit of personnel records for current bus drivers found one individual did not possess the Federal Criminal History Record (Act 114) as required by PSC Section 111.

Prior Recommendations:

Our prior audit finding recommended that the District should:

1. Ensure that the District's transportation coordinator reviews each driver's qualifications prior to that person transporting students.
2. Establish procedures to obtain and retain the required qualifications for all drivers which transport students. This procedure should also ensure that the District's files are up-to-date and complete.
3. Establish procedures to put in place to ensure that the District is making the final determination to approve which drivers are considered suitable to transport their students.

Current Status:

During our current audit, we reviewed documentation provided by the District to determine the corrective action taken. We found that the District had taken corrective action to address our recommendations.

Distribution List

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

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Timothy Reese

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

Mrs. Danielle Mariano

Director
Bureau of Budget and Fiscal Management
Pennsylvania Department of Education
4th Floor, 333 Market Street
Harrisburg, PA 17126

Dr. David Wazeter

Research Manager
Pennsylvania State Education Association
400 North Third Street - Box 1724
Harrisburg, PA 17105

Mr. Lin Carpenter

Assistant Executive Director for Member Services
School Board and Management Services
Pennsylvania School Boards Association
P.O. Box 2042
Mechanicsburg, PA 17055

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.