

Warren County School District

Response & Corrective Action Plan

Re: Commonwealth of Pennsylvania Department of Education

Auditor General's Performance Audit Report

Fiscal Years from July 1, 2016 through June 30, 2020

The Warren County School District received on June 1, 2022 a request for a Response including a Corrective Action Plan to the Final Report from the performance audit conducted from the summer of 2021 until March of 2022.

The Board of School Directors and Administration held an informal conference review with State Auditors on March 18, 2022 in connection with the performance audit performed for the following:

1. Fiscal Years from July 1, 2016 through June 30, 2020: Transportation Operations, Bus Driver Requirements, and Nonresident Student Data

During the exit conference that was held in the Central Office, one finding was identified as follows:

Finding:

1. The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Transportation Data Reported to PDE Resulting in a Net \$2,133 Underpayment.

Attachments:

1. Performance Audit Report; April 2022 including
 - a. Description of Finding
 - b. Recommendations
 - c. Management Responses
2. Original Management Response
3. Procedure for Submitting PDE transportation forms

Finding No. 1: The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Transportation Data Reported to PDE Resulting in a Net \$2,133 Underpayment.

(See Supporting documentation for finding narrative, State Recommendations, Management response, and Auditors conclusions)

Corrective Action Plan

Concurrence or non-concurrence:

The district concurs with the finding.

Specific Steps Taken

1. The Warren County Transportation Department and Transportation Contractors completed a training on April 19, 2022 on the data required for the transportation subsidy. The training included capturing accurate data and a review process for contractors before submitting to the transportation office. The transportation office will conduct a secondary review of the paperwork upon arrival.
2. The Transportation Department reviewed the data submitted for every vehicle for the 20-21 transportation subsidy. Transportation data was corrected and resubmitted to PDE
3. The Transportation Department established written procedures to be used as a checklist for submitting PDE transportation subsidy forms 2089 and 1049. The procedures include steps for verifying the accuracy of the data.

Time Table for Implementation

All items in the "Specific Steps Taken" section have been implemented as noted.

Monitoring Procedures

Although corrective action has already occurred, the transportation department will continue to monitor the related activity via the specific processes detailed above for current and future periods.

Respectfully,



Amy Stewart
Superintendent