



Performance Audit, Pennridge School District, Report dated July 2015

Audit Period Covered is FYE 6/30/11 and 6/30/12 for subsidy compliance and 10/4/11 to 5/28/15 for other items. Audit work began in March of 2014

Finding 1: Tuition Reimbursement

- Administrator A received \$13,215 beyond the Act 93 plan allowed benefit in FYE 07 through 11.
- Administrator B received \$14,295 beyond the Act 93 plan allowed benefit in FYE 06 through 10.
- **Total amount of tuition reimbursement paid beyond the Act 93 benefit was \$27,510.**

Finding 2: Transportation Reporting Errors

- **The district received a Transportation subsidy overpayment of \$14,552.** The amount will be withheld from a future transportation subsidy payment. Students living in hazardous walk routes were double counted on the annual transportation report for FYE 10 and 11. The finding is a result of a clerical error.

Finding 3: Possible Inaccurate Reporting of Retirement Wages

- Prior to the state audit the inaccurate reporting of 403 b contributions as retirement wages was discovered by the Business Office. The district's solicitor contacted PSERS to confirm and self-report the error. Steps to correct the errors were taken.
- Pennridge School District's PSERS cost for the Superintendent's error was \$2,985.85.
- Pennridge School District's PSERS cost for the Curriculum Director's error was \$402.54
- **Pennridge School District's total cost was \$ 3,388.39. Note: This cost was credited to the district by PSERS when the former employee's PSERS records were corrected.**

Financial Summary

Tuition Reimbursement	\$27,510
Transportation Subsidy	\$ 0
PSERS error	\$ 0
Grand Total	\$27,510