



# PENNRRIDGE SCHOOL DISTRICT

Perkasie, Pennsylvania 18944-2295

JACQUELINE A. RATTIGAN, (Ed.D.)  
Superintendent

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1200 North Fifth Street  
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## Response to Performance Audit Report For the Years Ended June 30, 2011 and 2012

### Finding No. 1. Administrators Received Excess Tuition Credit Reimbursement

Description: Tuition credit reimbursement payments were made to two administrators in excess of the twelve (12) credit allowance per the Act 93 agreement.

Concurrence: The district concurs with the Audit Report's observations and recommendations.

Corrective Action Plan: The district will adhere to the Act 93 agreement when administering benefits to administrative employees. Any deviations from the Act 93 agreement will be board approved prior to implementation.

Time Table: Prior to the conclusion of the audit field work all district administrative employees tasked with administering credit tuition reimbursement were reminded of the appropriate language in the Act 93 agreement.

Monitoring: The cabinet member in charge of credit tuition reimbursement will continue to monitor reimbursements to assure compliance with the written Act 93 agreement.

### Finding No. 2 Transportation Errors Resulted in Subsidy Overpayments of \$14,552

Description: Incorrect data was submitted to the Pennsylvania Department of Education resulting in subsidy overpayment of \$14,552. The transportation reporting errors were overstatements of 77 and 89 public hazardous pupils transported in the 2010-2011 and 2011-2012 school years, respectively.

Concurrence: The district concurs with the Audit Report's observations and recommendations.

Corrective Action Plan: The department secretary will provide all backup information for the annual report to the Director of Transportation in order to complete a thorough review of the report. The Department secretary will immediately report any errors found directly to the Director of Transportation so that any and all amended reports can be filed. The Department of Education will be contacted regarding the need to file amended reports for 2010/2011 and 2011/2012.

Time Table: The review procedures were implemented immediately and will continue with each report submitted to the Pennsylvania Department of Education. The Department of Education was contacted and the district was advised that PDE will make report revisions internally.

#### **Mission Statement**

*It is paramount that our students graduate with knowledge of their talents, passions and what is necessary for them to remain life-long learners and productive citizens. These objectives need to be accomplished in a community-oriented environment that is safe, welcoming, nurturing, student-centered and respectful of all. As such, the mission of the Pennridge School District is as follows:*

*Pennridge School District strives to provide all students with a well-rounded educational experience where they acquire the 21<sup>st</sup> century skills necessary for a successful future.*  
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**Monitoring:** The Director of transportation will continue to monitor and review the development of the year end transportation reports. This monitoring will continue on an annual basis.

### Finding No. 3. Possible Inaccurate Reporting of Retirement Wages

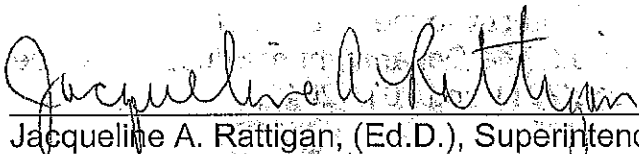
**Description:** The review of the former Superintendent's and Director of Curriculum's employment contracts, payroll records, and retirement records found that retirement wages may have been overstated in reports submitted to the Public School Employees' Retirement System (PSERS) for the school years ending June 30, 2011, 2012, 2013 and 2014. The total possible ineligible payments reported to PSERS for the former Superintendent and former Director of Curriculum was \$61,578 and \$10,152, respectively.

**Concurrence:** The district concurs with the Audit Report's observations and recommendations.

**Corrective Action Plan:** The District discontinued longevity payments to employee 403(b) accounts. All employees who are responsible for setting the parameters for payroll processing will be provided the opportunity to attend training offered by PSERS and will be provided access to PSERS guidelines to ensure proper reporting of wages. The District reported to PSERS all 403(b) payments tagged as PSERS wages associated with longevity. The District will review all employees who may have requested payout of vacation days into 403(b) accounts to ensure the payout was not reported as PSERS wages. Any payouts found to have been reported to PSERS in error will be identified and a reduction will be reported to PSERS.

**Time Table:** The district has completed the review of all payments to 403 (b) accounts. All payments reported to PSERS in error were identified and reported to PSERS. A reconciliation of amounts due to PSERS has been completed. Employees responsible for setting the parameters for payroll processing have received training and have access to PSERS guidelines.

**Monitoring:** The Business Office supervisors will continue to monitor payroll activities to assure proper application of PSERS rules regarding employee pay.

  
Jacqueline A. Rattigan, (Ed.D.), Superintendent

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