

LIMITED PROCEDURES ENGAGEMENT

Berks Career and Technology Center Berks County, Pennsylvania

October 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. James Kraft, Administrative Director
Berks Career and Technology Center
1057 County Road
Leesport, Pennsylvania 19533

Mr. Oscar Manbeck, Board President
Berks Career and Technology Center
1057 County Road
Leesport, Pennsylvania 19533

Dear Dr. Kraft and Mr. Manbeck:

We conducted a Limited Procedures Engagement (LPE) of the Berks Career and Technology Center (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period September 13, 2011 through September 10, 2015, 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. § 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 Center have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Law
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the Center comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?
- Did the Center take appropriate corrective action to address the finding made in our prior audit, and were the actions taken into effect?

Dr. James Kraft
Mr. Oscar Manbeck
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Our engagement found that the Center properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the Center's cooperation during the conduct of the engagement.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

October 22, 2015

cc: **BERKS CAREER AND TECHNOLOGY CENTER** Joint Operating Committee Members

Status of Prior Findings and Observations

Prior Finding

School Bus Drivers' Qualifications Deficiencies

Prior Finding Condition

Our prior audit tested the personnel records for the Center's bus drivers for the 2010-11 school year and found that not all drivers had the required qualifications documentation on file.

We also found that the Center did not have procedures in place to review clearances for all drivers prior to allowing them to transport students, did not maintain bus drivers' qualification documentation on site, and did not obtain a complete list of contracted drivers prior to allowing them to transport students.

Prior Recommendations

Our prior audit finding recommended that the Center:

1. Obtain qualification records and clearances for all the drivers cited in the finding.
2. Review the qualifications and clearances of all drivers assigned to the Center's routes to ensure they are properly qualified prior to that person transporting students.
3. Establish procedures to obtain and retain the required qualifications for all drivers who transport students. This procedure should also ensure that the Center's files are up-to-date and complete.
4. Establish procedures to maintain a list of all current drivers and substitutes assigned to the Center with the date the drivers were approved to transport the Center's students. This list should be approved by the Center's Joint Operating Committee.

Current Status

During our current audit, we found that the Center did implement our recommendations. The Center contacted the contractors whose drivers were missing clearances and informed them that they were in violation of their contracts. The contractors followed up and all clearances were gathered for the drivers cited in our prior finding. The Center and its transportation specialist updated internal procedures to ensure that all documentation will be on file at the Center. The transportation specialist now maintains a database containing all contracted drivers names, their current clearances, and the expiration dates. She does a monthly check and informs contractors of any driver's credentials that are due to expire.

The Center's Director of Operations contacts all contractors monthly to determine if any new drivers have been hired and assigned to the Center's routes and requires contractors to forward all necessary documentation to the Center.

Beginning with the 2012-13 school year, the Center modified the language of all transportation contracts to ensure compliance. Failure by any contractor to provide credentials and clearances for all drivers is considered a breach and termination of contract.

Distribution List

This letter was initially distributed to the Director of the Center, the Joint Operating Committee, and the following stakeholders:

The Honorable Tom W. Wolf

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Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education

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The Honorable Timothy Reese

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This letter is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the letter 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.