

LIMITED PROCEDURES ENGAGEMENT

Quaker Valley School District
Allegheny County, Pennsylvania

December 2015



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



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Heidi Ondek, Superintendent
Quaker Valley School District
100 Leetsdale Industrial Drive, Suite B
Leetsdale, Pennsylvania 15056

Ms. Sarah Heres, Board President
Quaker Valley School District
100 Leetsdale Industrial Drive, Suite B
Leetsdale, Pennsylvania 15056

Dear Dr. Ondek and Ms. Heres:

We conducted a Limited Procedures Engagement (LPE) of the Quaker Valley School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2012 through June 30, 2015. 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 District 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 District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

- Did the District take appropriate corrective action to address the observation made in our prior audit, and were the actions taken into effect?

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

Sincerely,



Eugene A. DePasquale
Auditor General

December 10, 2015

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

Status of Prior Findings and Observations

Prior Observation **Internal Control Weaknesses in Administrative Policies
Regarding Bus Driver Qualifications**

Prior Observation
Condition Our prior audit found that while the District possessed the necessary information to ensure its bus drivers were properly qualified, neither the District nor the transportation contractor had a written policy in place to ensure the administration was informed if current bus drivers were charged with a crime after their hire dates.

Prior
Recommendations Our prior audit observation recommended that the District should:

1. Implement written policies and procedures to ensure that current employees, including contractors' employees, notify the District if they are charged with or convicted of crimes that call into question their suitability to have direct contact with children.
2. Implement policies to be considered, on a case-by-case basis, whether any conviction of a current employee should lead to employment action.

Current Status The District adopted and implemented a board policy on April 23, 2013, for contracted services and employees. The policy requires the transportation contractor to notify the District when an employee is charged with a criminal offense, has been charged with a crime deemed serious under Section 111 of the Public School Code, 24 P.S. § 1-111, or has been convicted of any crimes which affect their suitability to work with children.

Distribution List

This letter was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

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The Honorable Pedro A. Rivera

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