

Department of the Auditor General
Bureau of School Audits

Management Reply

LEA: Bensalem Township School District

Date Requested: 11/23/2021

Audit Period: July 1, 2015 to June 30, 2019

Date Due: 11/30/2021

Title: The District's Failure to Implement Adequate Internal Controls Resulted in an Unauditable \$7.2 Million in Transportation Reimbursements

- Management agrees with the Finding
- Management disagrees with the Finding
- Management waives the opportunity to reply at this time

MANAGEMENT COMMENTS: (Please explain the cause of the problem and note what corrective action is planned. Please ensure that you respond to each recommendation point included in the draft comment. If necessary, attach additional paper.)

The rosters and pupil counts for non-public and charter school numbers were developed through the district's transportation software. An update to the district's transportation routing software as well as a change in the district child accounting software made retrieval of the required data extremely difficult and costly. As a result, A.G. staff advised district transportation staff that retrieval of the information was not required if there were a cost associated with this request. The district agreed with this recommendation but maintained the data was and is available for audit. The district is currently investigating alternative transportation software products that are more compatible with the new child accounting software.

Regarding hazardous and non-reimbursable student counts the district has reached out to Penn Dot to determine if all hazardous route documentation is on file. Once the district has a complete listing of all Penn Dot designated hazardous routes, the transportation dept will make an assessment of the accuracy of the listing and will determine if additional requests/studies are necessary for roads to be designated as hazardous as determined by PennDot.

Going forward the district will maintain hard copies of all transportation documentation for each school year.

Additional pages attached: Yes No

Signatures and Date:

Samuel Lee
Superintendent, Ex. Director, Director

John Kelly 7/7/2022
Business Manager