



# BIG BEAVER FALLS AREA SCHOOL DISTRICT

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## Appendix A



### COMMONWEALTH OF PENNSYLVANIA PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

#### Act 44 Auditee Reporting Form (School District Audits)

The Department of the Auditor General provides this form for every school district to report its adoption of the Department's recommendations in its most recent audit pursuant to Act 44 of 2017 amendments to The Fiscal Code regarding Auditee reporting requirements and the Department's STATEMENT OF POLICY and FORM in 4 Pa. Code Part XIV published in the Pennsylvania Bulletin on February 10, 2018.

Within **120 business days** of the publication of the audit listed below, the school district must submit a response to the Department detailing the adoption of the Department's recommendations, or the reason why recommendations have not been adopted.

**AUN:**  **School:**  **CAN:**   
**Audit Period:**  **Findings:**  **Recommendations:**

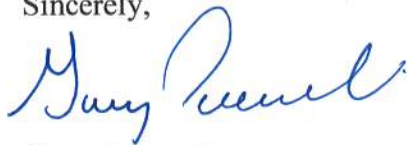
**District Response:** (Textbox below will expand or attachments can be added as necessary)

Finding: The District incorrectly reported transportation data to PDE resulting in a \$6,985 underpayment.

District Response: The District will require the transportation company to submit any changes to bus routes to the School Board for approval. Any changes will be sent to the building principal and business office so two sets of records exist. These changes will be sent by e-mail as they occur. These changes will be approved by the Board, along with the monthly bus driver's reports, and be maintained in the School Board Minutes. The Business Manager will review any changes and make sure they are contained in the year end transportation reports submitted to PDE.

**Note:** Pursuant to Section 1.5 of Act 44, if the Auditee fails to respond to the Department's recommendations within **120 business days**, the Department will notify the Governor and the Chairpersons and Minority Chairpersons of the Appropriations Committees of the Senate and the House of Representatives, which may consider an Auditee's failure to respond to the Department's audit when determining the Auditee's future appropriations.

Sincerely,

A handwritten signature in blue ink that reads "Gary Ceccarelli". The signature is written in a cursive style with a large initial "G".

Gary Ceccarelli