

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:	115210503	School:	Big Spring School District	CAN:	112236
Audit Period:	July 1, 2013 to June 30, 2017	Findings:	One	Recommendations:	Two

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

The District coordinated with PSERS to finalize the refunding of the employer and employee contributions with all actions completed as of December 2019 (see attached). The District implemented the two recommendations by acquiring and distributing the latest PSERS ERM and subsequently reviewing the reporting of qualified and unqualified earnings within the Business and HR office; and is now part of in-processing new employees.

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.

