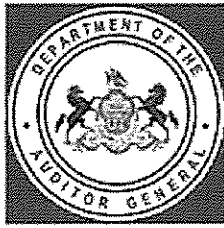


## Appendix A



### 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)

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**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.

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**Blacklick Valley School District  
Corrective Action Plan**

1. **FINDING:** Ensure that employees responsible for reporting transportation data to PDE was adequately trained on PDE's reporting requirements and the supporting documentation required to be obtained and retained.
2. **FINDING:** Implement adequate segregation of duties when it is assigned responsibility to one employee for reporting regular transportation data without ensuring a different employee reviewed the data before it was submitted to PDE.
3. **FINDING:** Develop detailed written procedures for obtaining and maintaining the documentation needed to accurately report vehicle data to PDE.

**RECOMMENDATIONS:** Develop and implement an internal control system over its regular transportation reporting process. The internal control system should include, but not be limited to, the following:

- a. All personnel involved in inputting, categorizing, calculating, and reporting transportation data are trained on PDE's reporting requirements.
- b. A review of transportation data is conducted by an employee other than the person who prepared the data before it is submitted to PDE.
- c. Clear and concise written procedures are developed to document the transportation data collection, categorization, and reporting process, as well as retention of documents.

**RECOMMENDATION:** Ensure that complete supporting documentation for all regular transportation data, including hazardous walking routes, is obtained, reviewed, and retained in accordance with PSC requirements. Record retention procedures should be documented and staff should be trained on these procedures.

**RECOMMENDATION:** Submit a request to PennDOT to obtain determination of hazardous walking routes within the District.

**MANAGEMENT RESPONSE:**

1. The district accepts the transportation data provided by the contractor and did not have enough internal controls in place. In order to correct this, the District will develop and implement an internal control system over our regular transportation recording process. The internal control system will include, but not be limited to, the following:

- a. All personnel involved in inputting, categorizing, calculating, and reporting transportation data will be trained on PDE's reporting requirements. We will work with organizations such as PASBO to conduct such training.

**CORRECTIVE ACTION PLAN:** The transportation coordinator, business manager and Chief School Administrator have registered for Elements of Transportation on January 18, 2022. This is an online course offered through PASBO that focuses on the law of public school transportation, departmental operations, subsidy calculation, and financial operations and human resources. Additional trainings will be sought out as needed to clarify any additional needs/questions of the above mentioned staff. Ongoing training will also be sought out through PASBO and the local Intermediate Unit to stay abreast of any changes at the state level.

- b. A review of transportation data will be conducted by an employee other than the person who prepared the data before it is submitted to PDE.

**CORRECTIVE ACTION PLAN:** As mentioned above multiple employees will be trained this year on the data submission and reporting requirements. All of these individuals will review the data beginning this year before submission to the state.

- c. Clear and concise written procedures will be developed to document the transportation data collection, categorization, reporting process, and retention of documentation.

**CORRECTIVE ACTION PLAN:** Procedures for documenting data collection, categorization, reporting and retention will be developed this year. The district will utilize the PASBO training and consult with various transportation coordinators to develop the best system for the district. As mentioned this will be ongoing throughout the current school year.

- d. The District ensures that complete supporting documentation for all regular transportation data, including hazardous walking routes, will be obtained, reviewed, and retained in accordance with PSC requirement. Record retention process will be documented and staff will be trained on these procedures. As such, a request to PennDOT to obtain determination of hazardous walking routes within the District will be sent.

**CORRECTIVE ACTION PLAN:** The Chief School Administrator will submit a request to PennDOT this year to determine hazardous walking routes within the District. Additionally, as previously mentioned district personnel involved in record retention and review will attend a PASBO training in January 2022. Additional trainings through PASBO and the local Intermediate Unit will be sought to provide ongoing trainings to all staff involved in the transportation reporting process.

4. **FINDING:** Both of the District's buildings failed to conduct and/or accurately report all of their monthly fire drills in the 2018-19 and 2019-20 school years, as required by PSC. Consequently, the District's Superintendent inappropriately attested to the accuracy of the drill data in the PDE-required report and certification.

**RECOMMENDATION:** Conduct fire and security drills in compliance with the PSC requirements for all future school years.

**RECOMMENDATION:** Maintain detailed documentation of every fire and security drill conducted at each school building in order to accurately report annual data to PDE.

**RECOMMENDATION:** Require building principals and other senior administrative personnel to verify data before submitting the ACS report to PDE.

**RECOMMENDATION:** Ensure all personnel in charge of completing and submitting ACS reports are trained in PDE's reporting requirements and guidance.

**RECOMMENDATION:** Make certain that the Chief School Administrator is aware of his/her fire and security drill obligation and certification statement requirements.

**MANAGEMENT RESPONSE:**

1. The district has implemented procedures to ensure compliance in meeting the requirements for fire and security drills.

**CORRECTIVE ACTION PLAN:** This has already taken place within the buildings as the principals of both building emailing the Chief School Administrator of their drill schedule monthly.

2. Detailed documentation will be kept and reviewed by multiple school district personnel to ensure accuracy.

**CORRECTIVE ACTION PLAN:** This has already taken place with the initial documentation being that of the email schedule of monthly drills by the principals. Additionally, drills are immediately documented by the building secretaries with confirmation being conducted by building principals.

3. All reports will be reviewed by multiple administrative personnel to ensure accuracy before submission to PDE.

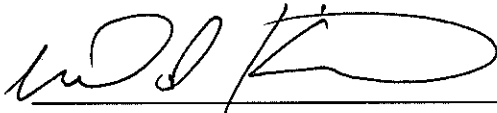
**CORRECTIVE ACTION PLAN:** Building secretaries will review the drills before submitting them to building principals for review for accuracy. They will then be submitted to the Chief School Administrator for review.

4. Personnel in charge of completing ACS reports will be trained on the requirements and guidance of PDE.

**CORRECTIVE ACTION PLAN:** Requirements and guidance from PDE has been reviewed with all personnel responsible for completing ACS reports.

5. The Chief School Administrator has reviewed the obligations pertaining to drill obligation and certification requirements.

**CORRECTIVE ACTION PLAN:** The Chief School Administrator has reviewed their obligations pertaining to drill certifications.



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William Kanich, Superintendent