



# BLUE MOUNTAIN SCHOOL DISTRICT

**David H. Helsel, Ed.D.**  
*Superintendent of Schools*

"DEDICATED TO EXCELLENCE"

September 28, 2018

Clayton P. Carroll, Audit Reviewer  
Bureau of Budget and Fiscal Management  
Department of Education  
333 Market Street – 4<sup>th</sup> Floor  
Harrisburg, PA 17126-0333

Dear Mr. Carroll:

This document was prepared to serve as the response to our most recent performance audit of the Blue Mountain School District completed by representatives for the Office of the Auditor General for the time period of July 1, 2013 to June 30, 2016. Overall, we were happy with the results of our audit. As discussed during the audit process and again at the exit conference, the two findings noted in the performance audit report had already been corrected during the 2016-2017 school year. Those findings were:

1. The district incorrectly reported nonresident membership data to PDE resulting in an overpayment of \$54,543.
2. The district incorrectly reported the number of nonpublic school and charter school students transported resulting in a net underpayment of \$20,405.

Our district staff discovered the procedural errors and made the necessary changes before the most recent audit started. Brett Clark confirmed during conversations and our audit exit conference that we were now following proper procedures. As a result, the only corrective action needed is to follow the correct procedures that we had already instituted before the audit and follow the recommendations listed in this report as a safeguard from errors in the future. Those recommendations were:

1. Prior to submission to PDE, BMSD will review the resident status of all nonresident students and reconcile these classifications to tuition billing reports to ensure that students are reported correctly and the correct entity is billed.
2. BMSD will maintain a complete list of the number of nonpublic and charter school students who were provided transportation for each school year by school.

3. BMSD will perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic and charter school students reported to PDE are accurate. The Response and Corrective Action Plan was approved by the Blue Mountain School Board of Directors at their September 27, 2018 board meeting. Please see the enclosed board agenda as documentation of this action.

Please feel free to contact me with any questions regarding this response or if you need any additional information.

Sincerely,

A handwritten signature in blue ink, appearing to read "David H. Helsel", with a large, stylized flourish at the end.

David H. Helsel, Ed.D.  
Superintendent

Enclosures