

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:	101631503	School:	California Area School District	CAN:	123424
Audit Period:	July 1, 2015 to June 30, 2019	Findings:	Four	Recommendations:	Fifteen

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

Date of Board Meeting/ Board Certification/Adopting the Response and Corrective Action Plan:

Description of Finding:
Finding No. 1- The District's failure to implement an adequate internal control system resulted in overpaying two former contracted officials \$9,468 when separating employment from the District.

LEA Response: The District recognizes and concurs with this finding.

Corrective Action Plan: The District will develop an Administrative Guideline that will stipulate the steps to be followed when the final pay for a contracted official is calculated. The calculation will be determined by one business office employee and verified for accuracy by a second business office employee. If a Business Office employee is the exiting employee, the Superintendent will replace the second Business Office employee in the review process. The calculation may be sent to the solicitor's office for a review of compliance with the appropriate

contract. The final pay will be submitted to the Board for approval. Only after Board approval will the final pay be processed.

Resolution: In January 2020, the District implemented a new procedure for calculating the final pay for all employees, utilizing a spreadsheet to gather the absence balance and paid-to-date information for said employee. The final pay is calculated for the exiting employee based on the gathered information and the applicable contract. This process will be strengthened with the added steps of two-person verification and, if necessary, solicitor review.

Supporting Documentation: Final pay template and Administrative Guideline

Implementation Dates of Each Corrective Action Step: The administrative guideline will be reviewed with administrators in November 2021 and implemented in December 2021.

Description of Monitoring Procedures to Ensure Implementation of Corrective Action: The Superintendent or designee will confirm that final pays are processed accordingly.

Description of Finding:

Finding No. 2- The District did not comply with safety related emergency planning and drill requirements.

LEA Response: The District recognizes and concurs with this finding.

Corrective Action Plan: The District developed an All Hazards School Plan in July 2021. Administration, staff, school police officer, community first responders, and Board members reviewed the document in August 2021. The bus drivers reviewed the document during the August 17, 2021 Bus Driver Meeting. Following review and edits to the All Hazards Plan, the plan was implemented in the District. Monthly fire drills are completed in each building and an active shooter drill was conducted within the first 90 days of school. The District completed online PCCD K-12 Threat Assessment Training and FEMA Training in August 2021 and was certified with the face-to-face training on November 3, 2021.

Resolution: The School District maintains an active All Hazards School Plan.

Supporting Documentation: <https://bit.ly/3F4mK9Q>

Implementation Dates of Each Corrective Action Step: The District developed an All Hazards School Plan in July 2021. Administration, staff, school police officer, community first responders, and Board members reviewed the document in August 2021. The bus drivers reviewed the document during the August 17, 2021 Bus Driver Meeting. Monthly fire drills are completed in each building and an active shooter drill was conducted within the first 90 days of school. The District completed online PCCD K-12 Threat Assessment Training and FEMA Training in August 2021 and was certified with the face-to-face training on November 3, 2021.

Description of Monitoring Procedures to Ensure Implementation of Corrective Action: The Superintendent verifies monthly drill completion during Administrative Staff Meetings.

Description of Finding:

Finding No. 3- The District failed to comply with provisions of the Public School Code and associated regulations by not maintaining complete records for and properly monitoring its contracted drivers.

LEA Response: The District recognizes and concurs with this finding.

Corrective Action Plan: The District gathers all clearances and license information from the contractor for drivers, aides and substitutes. The District's FBI records-certified personnel check all FBI clearances in the appropriate database, printing off the sheet and reviewing the information. Any clearances that are not clear will be submitted to the solicitor's office for

vetting. Once administrative/solicitor's review is completed, approved drivers by name will be listed on the next Board meeting agenda for voting approval in conjunction with clean record names. The contractor will then be notified the day after the meeting of the drivers' status. No driver will be permitted to drive by the contractor until the notice of Board approval is received from the District.

Resolution: The District requested information packets from the contractor for all potential drivers on July 30, 2021. The data for this initial group of drivers, aides and substitutes was reviewed using the procedures listed above and all clearances that required vetting by the solicitor's office were submitted for vetting. All drivers cleared for approval were included by name in the August 2021 Board meeting agenda, and formally voted upon. Subsequent drivers and substitutes were reviewed and vetted, as necessary, prior to their names being included on the September and October 2021 Board meeting agendas. The contractor was then notified the day after the meeting of the drivers' status.

Supporting Documentation: Board meeting minutes – August thru October 2021, and driver tracking sheet.

Implementation Dates of Each Corrective Action Step: July 30, 2021 – initial request sent to the contractor for necessary paperwork for each proposed driver, aide and substitute.

Description of Monitoring Procedures to Ensure Implementation of Corrective Action: The Superintendent or designee will confirm that the proper procedures are completed prior to a driver/aide/substitute name being placed on the Board meeting agenda.

Description of Finding:

Finding No. 4- The District's failure to implement an adequate internal control system resulted in a \$13,475 overpayment and an unauditible \$2.8 million in transportation reimbursements.

LEA Response: The District recognizes and concurs with this finding.

Corrective Action Plan: The District notified the contractor that mileage sheets for each bus and van transporting District residents are to be gathered monthly from September to May each school year and submitted to the District by the second business day after the 15th of the month. These sheets are then reviewed by the Business Office staff for accuracy. The District has also notified the non-public schools to which District residents are transported that the request for transportation must be sent to the District. The District will receive and retain these sheets and requests.

Resolution: The District will receive and retain the monthly mileage sheets for each bus and van that transports District residents. A shared drive is the electronic storage space for the created PDF file of the sheets. The paper sheets are retained in a binder for the associated school year. The District will receive and retain the requests for transportation that pertain to non-public students.

Supporting Documentation: September and October 2021 mileage sheets

Implementation Dates of Each Corrective Action Step: September 2021

Description of Monitoring Procedures to Ensure Implementation of Corrective Action: The Superintendent or designee will confirm that the monthly mileage sheets are received and appropriately retained.

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.