

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:	101301403	School:	Central Greene School District	CAN:	123252
Audit Period:	July 1, 2015 to June 30, 2019	Findings:	Two	Recommendations:	Six

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

Please see the attached information that acknowledges that we agreed with the two findings and that we have implemented two separate action plans that address the recommendations for each of the findings.

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.

Central Greene School District

Action Plan Regarding the Reporting of Nonresident Student Data

Finding#1: The District's Failure to Implement Adequate Internal Controls Led to Inaccurate Nonresident Student Data Reported to PDE Resulting in a \$50,485.00 Overpayment.

Objective: To implement an adequate internal control process that allows for accurate reporting of nonresident students to PDE. This action plan is currently being implemented.

Step	Action Date	Action(s)	Accountable	Responsible
Identification of Nonresident Students	Ongoing beginning on August 23, 2021	To communicate any nonresident student information to the Administrative Assistant to the Superintendent who is directly responsible for child accounting. Email and phone contact are necessary to verify.	Building Secretaries Guidance Counselors Administration	Building Secretaries Guidance Counselors Administration
Notification Provided to Homeless Liaison	Ongoing beginning on August 23, 2021	To ensure that the child accounting officer notifies the homeless/foster liaison regarding any nonresident student. Email and phone contact are necessary to verify.	Administrative Assistant to the Superintendent (Responsible for Child Accounting)	Administrative Assistant to the Superintendent (Responsible for Child Accounting)
Reconciliation of Foster Student Data (District Checks and Balances)	Ongoing beginning on August 23, 2021	To reconcile foster data by confirming the information with the building level secretaries, the Administrative Assistant to the Superintendent and the homeless/foster liaison. Collaboration via email and phone conversations are necessary.	Building Secretaries Guidance Counselors Administration	Building Secretaries Guidance Counselors Administration

			Administrative Assistant to the Superintendent (Responsible for Child Accounting) Director of Special Education (Homeless/Foster Liaison)	Administrative Assistant to the Superintendent (Responsible for Child Accounting) Director of Special Education (Homeless/Foster Liaison)
Tuition Costs to be Billed to the Resident District of Those Students Placed in Therapeutic Foster Placements and are Educated by the CGSD	Ongoing beginning on August 23, 2021	To inform the business manager of the nonresident student so that tuition costs can be calculated and billed. Collaboration via email and phone conversations are necessary.	Administrative Assistant to the Superintendent Director of Special Education Business Manager	Administrative Assistant to the Superintendent Director of Special Education Business Manager
Report Accurate Data to the Pennsylvania Department of Education	Ongoing beginning on August 23, 2021	To report accurate data to the Pennsylvania Department of Education.	Administrative Assistant to the Superintendent (Responsible for Child Accounting) PIMS Coordinator	Administrative Assistant to the Superintendent (Responsible for Child Accounting) PIMS Coordinator

Action Plan Regarding the Documentation, Review, Retainment and Reporting of Transportation Data

Finding #2: The District's Failure to Implement an Adequate Internal Control System Resulted in an \$18,095 Overpayment and an Unauditable \$3 Million in Transportation Reimbursements.

Objective: To implement an adequate internal control process that allows for accurate reporting and auditing of transportation data that will mitigate any erroneous financial reporting to PDE. **This action plan is currently being implemented.**

Step	Action Date	Actions(s)	Accountable	Responsible
Training of All Personnel Regarding the Pennsylvania Department of Education's Transportation Requirements	Ongoing beginning on August 23, 2021	<p>To train any personnel involved with transportation on the Pennsylvania Department of Education's transportation guidelines. Training to include inputting, categorizing, calculating and reporting data.</p> <p>To maintain a record of all training opportunities and the personnel who received the training.</p>	<p>Business Office Personnel</p> <p>Business Manager</p>	Business manager
Document, Review and Retain Vehicle Data	Ongoing beginning on August 23, 2021	<p>To ensure the complete documentation for all vehicle data is obtained, reviewed and retained in accordance with PA School Code requirements. All data must be documented digitally or through paperwork that may need to be filed in the business office upon receipt from the contractor.</p> <p>To ensure that the district transportation contractor is providing monthly logs to the business manager who is responsible for retaining and reporting that information. Data</p>	<p>Business Manager</p> <p>Business Office Personnel</p> <p>District Transportation Contractor (Fox's)</p>	Business Manager

		<p>will be received and retained by the business manager for reporting purposes.</p> <p>To ensure data is obtained, reviewed and retained in accordance with PSC requirements.</p>		
<p>Establish an internal two-tiered checks and balances system.</p>	<p>Ongoing beginning on August 23, 2021</p>	<p>To establish a two-tiered approach to ensure that data is reviewed by multiple individuals responsible for the reporting, categorizing, and documenting of transportation data. Business office personnel will collaborate with the business manager in order to ensure that a checks and balances exists pertaining to the documenting, categorizing, retaining and reporting of transportation data.</p>	<p>Business Manager Business Office Personnel</p>	<p>Business Manager</p>
<p>Reconciliation of Transportation Data (District Checks and Balances) that is to include nonpublic school students who require district transportation.</p>	<p>Ongoing beginning on August 23, 2021</p>	<p>To reconcile transportation data by confirming the accuracy of the data through collaboration with the business manager and business office personnel.</p>	<p>Business Manager Business Office Personnel</p>	<p>Business Manager</p>
<p>Report Accurate Data to the Pennsylvania Department of Education</p>	<p>Ongoing beginning on August 23, 2021</p>	<p>To report accurate data to the Pennsylvania Department of Education</p>	<p>Business Manager PIMS Coordinator</p>	<p>Business Manager PIMS Coordinator</p>

November 1, 2021

KMM/VB