

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:	125231303	School:	Chichester School District	CAN:	125974
Audit Period:	July 1, 2016 to June 30, 2020	Findings:	One	Recommendations:	Two

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

1. Develop and implement an internal control system over its regular and supplemental transportation data operations. The internal control system should include, but not be limited to, the following:
 - a. All personnel involved in inputting, categorizing, and reporting transportation data are trained on PDE's reporting requirements including the supporting documentation necessary to be obtained and retained.
 - The District engaged The Pennsylvania School Business Officials (PASBO) for their Transportation Operation Consulting Services, which includes State Subsidy Reporting, Audit Documentation and Hazardous Route Recordkeeping on July 14th, 2022. Once completed, the Business Administrator and the Director of Transportation will review the results to incorporate into improved procedures.

- b. Clear and concise written procedures are developed to document the regular transportation data collection, categorization, and reporting process.
 - The current routing system will be setup to allow for the output of the State report.
 - The Business Administrator or his/her designee will develop written procedures for the reporting process, in coordination with the Pennsylvania Department of Education's (PDE) instructions for pupil transportation reporting.
 - The Director of Transportation or his/her designee will begin data entry into the eTran system no later than August 15th of each year; or the following Monday if that day falls on a weekend/holiday.
 - c. A review of the transportation data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.
 - The Business Administrator or his/her designee will review data prior to the September 25th submission date. Comparisons to prior years' data will be conducted to detect data irregularities.
2. Ensure that complete supporting documentation for all regular transportation data is obtained, reviewed, and retained in accordance with PSC requirements. In addition, record retention procedures should be documented.
 - The Business Administrator or his/her designee will establish procedures to ensure supporting documentation compliance in accordance with PSC requirements.
 - The Business Administrator or his/her designee will review these procedures with the Director of Transportation.
 - Timelines/check-ins will be established to ensure compliance goals are being met.
 - Records will be maintained in both paper and electronic formats. An electronic directory will be setup for shared access to the required records.

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.