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:	109531304	School:	Coudersport Area School District	CAN:	120609
Audit Period:	July 1, 2015 to June 30, 2019	Findings:	One	Recommendations:	Two

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

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.

<u>Recommendations for Coudersport Area School District</u>

Develop and implement an internal control system for inputting, processing and reporting transportation data to include:

I   Segregation of Duties

       A. Input of Data
       B. Completing Form PDE-2576
       C. Reviewing the report and comparing the data

II   Written Procedures

       Drafting formal procedures regarding:

       A. Collection of Data
       B. Segregation of Runs – Formal Procedure for a New Run
           a. Temporary Runs
              i. Student with broken leg (30 day run)
              ii. Student with step mom concussion
           b. Runs Combined under an existing run (determine when do we separate)
              i. Taylor – Partial Runs
              ii. Ayers – "As Needed" Runs
              iii. Cherry Springs – Conversion from Bus to Van Runs

III   Training

       A. PASBO Webinar
       B. PDE Instructions / Guidelines

IV   Subsidy for 2019-20 Report

       Submit Revision