

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: School: CAN:
Audit Period: Findings: Recommendations:

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

1. Develop internal control procedures over transportation reporting by implementing a secondary review of all data prior to submission to PDE. This secondary review of data should be performed by someone other than the District staff member compiling the data to help identify transportation data reporting errors.

Procedures have been developed and moved to our Director of Operations, who now is in charge of transportation. His staff will be compiling data, the Director will be reviewing the compilation and the Business Manager will ultimately be entering the data in state reporting.

2. Develop written transportation reporting procedures specifically addressing the accurate reporting of non-reimbursable student including the retention and accessibility of PennDOT hazardous walking route documentation.

Procedures have been developed and moved to our Director of Operations, who now is in charge of transportation. His staff will be compiling data, the Director will be reviewing the compilation and the Business Manager will ultimately be entering the data in state reporting. In addition, PennDot hazardous walking route documentation has been electronically saved and stored to a permanent file, via google drive.

3. Ensure that it maintains an accurate and updated list of students who are transported and reside on a hazardous walking route.

Procedures have been developed and moved to our Director of Operations, who now is in charge of transportation. His staff will be compiling data, the Director will be reviewing the compilation and the Business Manager will ultimately be entering the data in state reporting. In addition, PennDot hazardous walking route documentation has been electronically saved and stored to a permanent file, via google drive.

Child Accounting Audit Recommendation Response

1. Ensure that District personnel responsible for enrolling students and making residency determinations are properly trained on the classifications of nonresident students and the required documentation needed for nonresident foster students.

Responsible personnel have attended a 2 hour training on June 2, 2020. The pdf explained all definitions of classifications of nonresident students as well as 1302 students and resident foster students. A Master Spreadsheet has been created for all 1305 student information. The new district accountability form was also introduced and explained. All required documentation is included on the district form. I have also created a central Shared Google Drive for all 1305 data. All those responsible for accessing the data have rights. Additional meetings have already been scheduled for June 23, 2020. These meetings will be with each individual building secretary that handles 1305 student data entry. All 2019-2020 1305 data will be reviewed and verified for PIMS Child Accounting Submission in July.

2. Ensure that District personnel other than the employee categorizing foster students reviews nonresident foster student determinations for accuracy.

Establishment of a Foster Student Data Governance Team to yearly reconcile data upon the completion of the school year. This year's reconciliation meetings are on June 23, 2020. The team will review all forms from agencies as well as district forms for all students. The team will then assemble the yearly foster student binder that will contain all needed paperwork for auditing purposes. The team will also review input from agencies upon receipt of the verification letter sent to all agencies that have placed students within the district this school year.

3. Reconcile the number of foster students reported to PDE to individual supporting documentation and ensure that a review of this reconciliation is performed by someone other than the employee who prepared the reconciliation.

A Master Spreadsheet has been developed containing all needed information to properly report foster students during the yearly PIMS Child Accounting submission. The district

has also created a 1305 accountability form. This form has all required information as advised by the audit officials. Binders have been and will be created to each school year. Each foster student in the district will have a tab with the district form as the cover sheet along with all the necessary documentation for audit purposes. This paperwork will be reviewed and renewed yearly at the 1305 Data Governance Team EOY meeting. If it is determined that not all necessary documentation is accurate the student will be reported as a traditional resident student.

4. Develop policies and procedures pertaining to the accurate reporting of foster students.

The following procedure and policies have been developed to accurately report all types of foster students: A printout with foster student classification definitions, a hardcopy of the foster student training presentation, a newly created district form for all foster students, student status creation in the district Student Information System, verification letters to agencies who have placed foster students in the district, developed master foster student spreadsheet and shared via Google Docs to necessary district staff, development of yearly timeline for foster student reporting and reconciling, registration paperwork updating with indication for all types of foster students, and creation of binder guideline sheet for paperwork storage.

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.