

## 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)

Finding No. 1 - District failed to obtain and retain supporting documentation for multiple components of its transportation reimbursement:

The transportation supervisor will reach out to PENDOT to consult and maintain the appropriate paperwork for those areas listed as hazardous routes and safety concerns. Transportation staff will receive the necessary training through professional development to ensure the district follows the required reporting regulations and mandates. The data will be updated and reviewed annually for compliance with the reporting guidelines. Procedures will be in place to ensure that record retention is followed and documents stored adequately to support transportation data calculations submitted to PDE.

Finding No. 2 - The district lacked required documentation to verify nonresident foster student reimbursement received.

District personnel responsible for classifying and reporting foster student data will be trained on PDE's reporting requirements annually. This will include the District Point of Contact for foster care and Best Interest Determination, Child Accounting Officer, and Central Registration Personnel. Annual placement letters will be obtained to ensure the accurate classification for reporting with the information to include if the foster family would receive a stipend for child care and adoption status. The Point of Contact and the Child Accounting Officer will conduct a detailed review and reconciliation of foster student data for the start of the school year, mid-year, and at the conclusion. Internal procedures have been revised for the verification of non-resident foster care student data.

Finding No. 3 - The district failed to conduct all required monthly fire drills and failed to meet the security drill requirements in accordance with the public school code.

The District's Supervisor of Safe Schools created procedures for reporting fire, emergency, and weather drills. The District's Supervisor of Safe Schools will maintain the records of the annual safety drills and he/she will be responsible to review each building's information for accuracy and compliance before submission to PDE.

**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.