

## 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.

<b>AUN:</b>	119582503	<b>School:</b>	Elk Lake School District	<b>CAN:</b>	126371
<b>Audit Period:</b>	July 1, 2016 to June 30, 2020	<b>Findings:</b>	One	<b>Recommendations:</b>	Three

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

Cause of the Problem: Student data reported in eTran was based on the manner in which the LEA paid the contractors rather than monthly weighted average for assigned students.

1. The LEA has revised its monthly odometer sheet that drivers are required to complete by adding the odometer mileage for the last student drop off on the PM trip.
2. The LEA will utilize an Excel spreadsheet that will document actual student numbers assigned for each individual vehicle data on a monthly basis, calculating the weighted student average and reported to the nearest tenth to be submitted on the annual eTran report to accurately determine the LEA pupil transportation subsidy. As per the findings, the LEA will not use the one-time student assigned roster for contract approval, nor use the number of students from a negotiated rate with the transportation contractor.

3. The LEA will review and report the individual, contracted vehicle data to ensure that the weighted student average is used for the 2021-2022 eTran in determining the LEA's transportation subsidy.

4. The LEA will review, and if necessary, revise reports submitted to PDE for the 2020-21 school year.

5. The LEA will ensure that all personnel responsible for the input, calculation, and reporting of transportation data to PDE will be trained on PDE requirements.

6. The LEA will develop clear and concise written procedures for all personnel involved in the process of collecting and reporting transportation data 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.