

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:	105253903	School:	General McLane School District	CAN:	127101
Audit Period:	July 1, 2016 to June 30, 2020	Findings:	Two	Recommendations:	Four

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

The General McLane School District agrees to implement all of the audit recommendations in the following manner:

Recommendation #1

1. Develop and implement an internal control system governing the process for identifying, categorizing, and reporting nonresident foster student data. The internal control system should include, but not be limited to the following:
 - All personnel involved in identifying, categorizing, and reporting nonresident data are trained on PDE's reporting requirements.

- i. The district registrar, superintendent, and business manager will receive training on the State Board of Education's regulations and PDE guidelines governing the classifications of non-resident students placed in private homes based on the criteria outlined in Public School Code.
 1. This training will include, but not limited to Section 1305(a), Section 2503(c), and Section 11.19 of PSC.
 - ii. The district registrar will take part in local, regional, and national trainings regarding school code for non-resident student data.
- A review of nonresident data is conducted by an employee, other than the employee who prepared the data before it is submitted to PDE.
 - i. A review of non-resident data will be conducted by a central-office supervisor (Business Manager or Superintendent) as a check on the data prepared by the district registrar prior to the data being submitted to PDE.
 - Clear and concise written procedures are developed to document the categorization and reporting process for nonresident data.
 - i. The district will draft formal procedures for all non-resident students including, but not limited to, the following:
 1. Written/Verbal documented confirmation that the student's parent/guardian is not a resident of General McLane School District.
 2. Documentation that the student has been placed in the private home of a resident within the district by order of the court or by arrangement with an agency, association, or institution.
 3. Written/Verbal documented confirmation that the district resident is being compensated for the care of the student.
 4. Written/Verbal documented confirmation that the student is not in pre-adoptive status.

Recommendation #2

2. Perform a reconciliation of the nonresident student data to source documents to verify eligibility criteria has been met each year, before reporting the data to PDE.
 - i. The formal written procedures will also include requirement that documentation corresponds/pairs with the non-resident students reported to PDE. These procedures will adhere to PSC records retention requirements and be filed with the district registrar. Items to be filed include, but are not limited to, documentation of items 1-4 listed above.

Recommendation #3

3. Develop and implement an internal control system over its regular and supplemental transportation operations. The internal control system should include, but not be limited to the following:
 - All personnel involved in regular transportation data reporting are trained on PDE's reporting requirements.
 - i. The district will provide training and professional development for the Transportation Manager and his designees responsible for data reporting.
 - ii. This training will utilize PASBO resources (including the option to attend the Transportation and Safety conference) and applicable PDE guidelines.
 - A review of nonresident data is conducted by an employee, other than the employee who prepared the data before it is submitted to PDE.
 - i. A review of non-resident data will be conducted by the transportation administrative assistant and/or a central-office supervisor (Business Manager or Superintendent) as a check on the data prepared by the Transportation Manager.
 - Comprehensive written procedures are developed that include procedures for regular and supplemental transportation data calculations, reporting data to PDE, and retaining supporting documentation in accordance with the PSC's record retention provisions.
 - i. The district will draft formal procedures for obtaining a written request to transport each nonpublic school student from the students' parents/guardians or directly from the non-public/charter school.
 - ii. The formal written procedures will also include requirement that documentation corresponds/pairs with the number of students reported to PDE. These procedures will adhere to PSC records retention requirements and be filed with the Director of Transportation. Items to be filed are written requests to transport nonpublic school students.
4. Reconcile individual requests for transportation to the total number of nonpublic and charter school students transported prior to reporting data to PDE.
 - i. The data reported to PDE will be reviewed by the Transportation Director and the Business manager prior to signature by the Superintendent and reporting to PDE.
 - ii. The formal written procedures will also include requirement that documentation corresponds/pairs with the number of students reported to PDE. These procedures will adhere to PSC records retention requirements and be filed with the Director of Transportation. Items to be filed are written requests to transport nonpublic school students.

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.