

## 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>	105254353	<b>School:</b>	Harbor Creek School District	<b>CAN:</b>	105430
<b>Audit Period:</b>	July 1, 2012 to June 30, 2016	<b>Findings:</b>	One	<b>Recommendations:</b>	Three

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

 Harbor Creek School District Corrective Action Plan.pdf
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**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.

At a meeting of the Harbor Creek School Board held on the 20<sup>th</sup> of September, 2018 the following members were present:

Christine Mitchell  
 Terri Brink  
 Justin Gallagher

Yes  No  
 Yes  No  
 Yes  No

Bryan Fife  
 Mark Sallot  
 Theresa Herrera

Yes  No  
 Yes  No  
 Yes  No

Nancy Ferguson  
 Renee Uht  
 Curt Smith

Yes  No  
 Yes  No  
 Yes  No

The Auditor General's LEA Audit Report for years ending June 30, 2016, 2015, 2014 and 2013 were presented to the Board. The Board has studied the Audit Report to ascertain the facts relating to findings/observations/recommendations in the Audit Report and has made a detailed written reply as follows:

Finding Number	Finding or Observation	Recommendation and LEA's Response
1	The District Inaccurately Reported Transportation Data to PDE Resulting in an Underpayment to the District of \$49,210	<p><b>Recommendation:</b>                      The District should:</p> <ul style="list-style-type: none"> <li>• Ensure that that data provided by transportation contractors is reviewed in detail, including a comparison to supporting documentation, and that all data is verified by a District official prior to reporting it to PDE.</li> <li>• Ensure that PDE guidelines are followed in regard to calculating and reporting miles with and without students, as well as reporting the total number of days each vehicle was used for transporting students.</li> <li>• Review the transportation data submitted for years subsequent to those reviewed during this audit for errors identified in this finding and make revisions to PDE if necessary.</li> </ul> <p><b>Response and Corrective Action Plan:</b>                      The Board accepts this finding and concurs with this report's recommendations. Student Days Transported were being calculated using school calendars as opposed to counting actual days transported. In most cases, this amount ends up being the same, however in the case of non-public students who attend schools that have a different school calendar than Harbor Creek, the days transported could be different.</p> <p>District personnel and the District's transportation contractor have already developed a spreadsheet in order to track bus runs and students transported on days that Harbor Creek has no school.</p> <p>Subsequent years' data will be reviewed by District personnel and necessary revisions will be made to reports and resubmitted to PDE at the same time the District submits information for the 2017/18 school year.</p>
No Prior Finding or Observation	N/A	<p>The audit resulted in no findings or observations.</p> <p>No response required.</p>

**BOARD CERTIFICATION**

We, the members of the Harbor Creek School District School Board hereby certify that the enclosed response and exhibits are an exact copy adopted at the school board meeting held on September 20, 2018 by the vote of 9 ayes, 0 nays, 0 abstentions. Absent members have been presented with the response and Audit Report.

**Board Member Signatures**

Melissa Herrera

Mark Selt

Nancy Ferguson

Arstrom Callaghan

Christina Anderson

Kevin Brown

Renee Velt

[Signature]

Christina Smith

**Superintendent Signature**

[Signature]