

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:
The District inaccurately reported transportation costs resulting in an underpayment of \$11,422.
District Response:
Internal controls due primarily to staff turnover were not sufficient to discover the errors in transportation reporting. The requirements for pupil transportation will be reviewed and district processes updated. The Business Manager will review reports prior to submission.

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.

Harmony Area School District

Preparing Today's Youth For Tomorrow



Superintendent

5239 Ridge Road
Westover, Pennsylvania 16692
PH: (814) 845-7918 ext. 156
FAX: (814) 845-2305

May 5, 2020

Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Budget
333 Market Street – 4th Floor
Harrisburg, PA 17126-0333

Dear Sir or Madam,

The Pennsylvania Department of the Auditor General conducted an audit of Harmony Area School District for the period July 1, 2014 to June 30, 2018 and provided one finding. The finding stated that: The District inaccurately reported transportation costs resulting in an underpayment of \$11,422. The school administration concurred with the finding and provided the following response: Internal controls due primarily to staff turnover were not sufficient to discover the errors in transportation reporting. The requirements for pupil transportation will be reviewed and district processes updated. The Business Manager will review reports prior to submission.

The staff person responsible for calculating and reporting pupil transportation and the Business Manager will both receive training on the requirements for pupil transportation by June 30, 2020. The information reported for the 2018-2019 school year will also be reviewed by June 30, 2020.

The Harmony Area School District Board of Directors approved the response and corrective action plan at their May 5, 2020 regular meeting.

Sincerely,

Dale R. Kirsch
Acting Superintendent