



Karns City Area School District

1446 KITTANNING PIKE
KARNS CITY, PENNSYLVANIA 16041
(724) 756-0521
FAX: (724) 756-2121

MR. ERIC D. RITZERT
SUPERINTENDENT
MS. DEANA R. TURNER
DIRECTOR OF BUSINESS AFFAIRS

February 10, 2020

Clayton P. Carroll, II, Audit Coordinator
Bureau of Budget and Fiscal Management
Department of Education
333 Market Street - 4th Floor
Harrisburg, PA 17126-0333

Management Reply

LEA: Karns City Area SD Date: Requested: 2/11/2020
Audit Period: July 1, 2014 - June 30, 2018 Date Due: 3/2/2020
Comment: Finding X Observation Verbal
Title: The District Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in an \$10,010 Overpayment to the District

- Management agrees with the Finding/Observation/Verbal Comment
- Management disagrees with the Finding/Observation/Verbal Comment
- Management waives the opportunity to reply at this time

MANAGEMENT COMMENTS:

The over-reporting of the number of our nonpublic students that were transported by the Karns City Area School District during this audit period was caused by a coding error within our transportation software program. Specifically, two school sites were inadvertently coded as private schools when they should have been coded as a public school. The information from the transportation software was used to prepare and file the required PDE-2089 reports for the audit years and contributed to an over-reporting of our nonpublic students.

Corrective Action Plan

The problem has already been corrected and the information has been verified that is in the transportation software program. An internal procedure has been established that will ensure that the information pertaining to the busing of nonpublic students is verified by cross-checking it against the individual nonpublic transportation request forms that the school district receives from the parents of nonpublic students for the school year. This check will be performed as part of completing the PDE-2089 report for the year.

Sincerely,

Eric D. Ritzert
Superintendent

CC: KCASD Board of School Directors
Jeff Wagner, Transportation Director
Deana Turner, Board Secretary/Director of Business Affairs



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February 11, 2020

Clayton P. Carroll, II, Audit Coordinator
Bureau of Budget and Fiscal Management
Department of Education
333 Market Street - 4th Floor
Harrisburg, PA 17126-0333

Dear Mr. Carroll:

I am writing to inform you of the action taken by the Karns City Area School District Board of School Directors at their meeting of February 10, 2020 regarding the recent audit. The Board of Directors unanimously voted to accept the recommendations as a result of PA Attorney General State Audit Limited Procedure Engagement (LPE) Report Observation for period covering July 1, 2014 through June 30, 2018. Under the same action, the Board of Directors accepted Management's Reply as the corrective action to the recommendation from the audit. The corrective action has been implemented.

Enclosed is a copy of the Board Action of February 10, 2020, with the action mentioned above highlighted for ease of reference.

Sincerely,

Deana R. Turner
Board Secretary/Director of Business Affairs

DRT/rm

Enclosure

cc: KCASD Board of School Directors
Jeff Wagner, Transportation Director
Eric D. Ritzert, Superintendent

District

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