

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:	112015203	School:	Littlestown Area School District	CAN:	110207
Audit Period:	July 1, 2013 to June 30, 2017	Findings:	One	Recommendations:	Four

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

The District concurs with the finding and all four of the AG's recommendations.

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic and charter school students are reported separately and accurately to the PDE.

District Response: The District has put a process in place to reconcile annually the bus rosters to student requests. Additionally, Littlestown Area School District has purchased new transportation software (Transfinder) that will help account for student transfers more accurately.

2. Develop written administrative procedures for transportation reporting. These procedures should include a review of transportation data by an individual other than the person who prepared the data to provide additional assurances of the accuracy of the information before it is submitted to the PDE.

District Response: The District is in the process of developing written administrative procedures.

3. Prepare a trend analysis of the number of nonpublic and charter school students annually reported to the PDE to help identify extreme variances in this data.

District Response: The District has put together a trend analysis to help identify variances.

4. Ensure personnel in charge of calculating and reporting the number of nonpublic and charter school students transported by the District are trained with regard to the PDE's reporting requirements.

District Response: The District will ensure all personnel in charge of the transportation subsidy is trained and has a solid understanding of the requirements.

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.