

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:	129544503	School:	Mahanoy Area School District	CAN:	112908
Audit Period:	July 1, 2013 to June 30, 2017	Findings:	One	Recommendations:	Five

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

The District had employed two transportation directors during the audit period. Our previous transportation director prepared the 14-15 report and erroneously committed reporting the non-reimbursable students. This person retired and the new transportation director, when completing the 15-16 report (his first report), followed what was done the prior year (14-15). After the new director received training from both PASBO and Transfinder (our software vendor), he correctly reported the non-reimbursable students for the 16-17 and subsequent year.

District Responses to Recommendations:

1. Business Office Personnel who is familiar with PDE requirements will review the Annual Transportation Report and data before final submission to the state.
2. The District will create an Excel File to track and analyze annual transportation data to ensure data is reported accurately.

3. The District will ensure officials responsible for submitting transportation data attend trainings provided by our transportation software vendor as well as the Pennsylvania Association of School Business Officials.
4. The District will develop a transportation reporting procedure manual that incorporates all requirements of the Public School Code.
5. The District has completed the review of the 17-18 data and contacted PDE for appropriate revisions.

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.