

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 #1
The District Failed to Comply with PSC Provisions related to the Superintendent Employment Contract and Performance Assessments
The District is accepting of the recommendations as well will continue to comply with PSC provisions related to the Superintendent Employment Contract and Performance Assessments. The District will have the Solicitor review all contracts to comply with the PSC, insuring that they contain termination, buyout, severance and performance standards as per your recommendation. The District Board of Directors will conduct a written annual performance assessment of the District Superintendent based upon performance standards. This written assessment will be posted to the District website annually.

Any changes to the Superintendent's contract will be made as an amendment to the contract for formal board approval and inclusion of the minutes. Any supplementary payments eligible to the Superintendent as per the Superintendent contract will be reaffirmed by board approval during a public meeting

FINDING #2

The District's Failure to Implement an Adequate Internal Control System Resulted in an Unauditable \$369,388 in Transportation Reimbursements.

The District is accepting of the recommendations as well as will work to create and implement internal control system over our regular transportation operations. The internal control system shall consider the following, all personnel involved in regular transportation data reporting are trained on PDE's reporting requirements; and, a review of transportation data is conducted by employees other than the employee who prepared the data before it is submitted to PDE; create comprehensive written procedures to ensure accurate reporting of regular transportation operations; ensure that complete supporting documentation for all regular transportation data, including hazardous walking routes, is obtained, reviewed, and retained in accordance with PSC requirements. Remind employees as to the laws on record retention procedures; as well as document said trainings/reminders.

Furthermore, the District will contact PennDOT to obtain determinations of hazardous walking routes within the District.

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.