

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:	113385003	School:	Northern Lebanon School District	CAN:	113167
Audit Period:	July 1, 2014 to June 30, 2018	Findings:	Two	Recommendations:	Eight

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

Please see attachment

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.

Corrective Action Plan (CAP)

Agency:	Northern Lebanon School District
Audit Period Finding:	July 1, 2014 to June 30, 2018
Audit Finding No.:	One
Audit Finding Title:	The District Inaccurately Reported Transportation Data to PDE Resulting in an Overpayment to the District of \$87,763.
Statement of Concurrence	The District agrees with the Auditor General's findings.
Specific steps to be taken to correct the situation:	<ol style="list-style-type: none"> 1. The District will employ a Supervisor of Transportation whose job responsibilities include collecting the mileage and student load information from the transportation contractor and performing a secondary review data prior to submission in eTran. 2. Training on the data needed for the eTran reporting system will be provided by the Director of Business Affairs to the Supervisor of Transportation. 3. Create a written procedure and template to accurately report, calculate, and review the data submitted by the contractor, data will be reviewed by a district employee prior to submission to eTran.
Anticipated implementation date:	<ol style="list-style-type: none"> 1. Completed on June 11, 2019. 2. Implementation began on September 16, 2019 and will be on going throughout 2019-2020 school year. 3. Implementation on January 3, 2020.
Ensure Implementation of the CAP	<ol style="list-style-type: none"> 1. Completed. 2. Director of Business Affairs will document via email to Superintendent. 3. Director of Instruction and Student Services will share procedures and document process to Superintendent.
Name(s) and Title(s) of contact person for corrective action:	<ol style="list-style-type: none"> 1. Leanne Martin, Director of Business Affairs 2. Leanne Martin, Director of Business Affairs 3. Bradly Reist, Director of Instruction and Student Services
Date of Board Meeting Adopting CAP	October 8, 2019

Corrective Action Plan (CAP)

Agency:	Northern Lebanon School District
Audit Period Finding:	July 1, 2014 to June 30, 2018
Audit Finding No.:	Two
Audit Finding Title:	The District Failed to Ensure That its contracted Bus Drivers Were Properly Qualified and Cleared to Transport Students
Statement of Concurrence	The District agrees with the Auditor General's findings.
Specific steps to be taken to correct the situation:	<ol style="list-style-type: none"> 1. The Supervisor of Transportation will maintain and review all contracted driver's credentials and clearances. The District will adopt a policy providing guidance for maintaining and reviewing the credentials and clearances of any other employees or contracted employees having direct contact with students and assign a District employee to oversee the review of this process. 2. The Supervisor of Transportation will monitor all driver credentials and clearances on a spreadsheet to ensure that expired credentials and clearances are renewed on a timely basis. The Supervisor of Transportation will request routine reporting from the transportation contractor of credential expiration dates. 3. The Supervisor or Transportation will compare regular reports received from the transportation contractor to ensure that each driver maintains proper credentials and clearance required by the state and district and that the data provided from the contractor matches data maintained by the District. 4. Prior to the start of each school year a complete list of all drivers will be approved by the School Board and will be updated monthly for School Board approval of any new drivers added or removed. 5. The policy has been updated to address the current requirements of all laws and regulations governing contracted bus driver. The first reading of the new policy was on September 10, 2019 with a second reading scheduled for October 8, 2019. The policy includes that each driver must report within 72 hours of the occurrence of an arrest or conviction of any misdemeanor or felony.
Anticipated implementation date:	<ol style="list-style-type: none"> 1. August 2019 and on-going through entire school year. 2. August 2019 and on-going through entire school year. 3. August 2019 and on-going through entire school year. 4. August 2019 and on-going through entire school year. 5. September 10, 2019 and October 8, 2019.
Ensure Implementation of the CAP	<ol style="list-style-type: none"> 1. Supervisor of Transportation will email updates to the Director of Instruction and Student Services. 2. Supervisor of Transportation will email updates to the Director of Instruction and Student Services. 3. Supervisor of Transportation will email updates to the Director of Instruction and Student Services. 4. Supervisor of Transportation will email updates to the Director of Instruction and Student Services. 5. The Board Secretary will email the Superintendent that the action is complete.
Name(s) and Title(s) of contact person for corrective action:	<ol style="list-style-type: none"> 1. Bradly Reist, Director of Instruction and Student 2. Bradly Reist, Director of Instruction and Student 3. Bradly Reist, Director of Instruction and Student Services

	4. Bradly Reist, Director of Instruction and Student 5. Gary Messinger, Superintendent
Date of Board Meeting Adopting CAP	October 8, 2019