

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)

Management agrees with the finding. When reporting the number of nonpublic students during the 2014/2015, 2015/2016, and 2016/2017 school years, the district over reported the total number of nonpublic students in error.

Recommendation #1: Bus rosters will be compared to requests for transportation. All nonpublic students will be required to complete a request for transportation form. These forms will be maintained in district files and will be used to complete future transportation reporting accurately.

Recommendation #2: Administrative procedures have been developed for transportation reporting. The transportation secretary will prepare the end of year transportation data and the Business Manager will conduct a review of the data provided by the transportation secretary prior to the information being submitted to the Pennsylvania Department of Education.

Recommendation #3: The 2017/2018 school year transportation data that has been submitted to the Pennsylvania Department of Education has been reviewed and verified to be correct.

Recommendation #4: Staff has been trained in accordance with the Pennsylvania Department of Education's transportation reporting 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.

NORTHERN TIOGA SCHOOL DISTRICT

Tioga County, Pennsylvania

**RESOLUTION – Performance Audit Report for years Ended June 30, 2017, 2016, 2015,
and 2014**

At the regular meeting of the Northern Tioga School District Board of Directors on May 13, 2019, the Board approved the following resolution:

Management agrees with the finding. When reporting the number of nonpublic students during the 2014/2015, 2015/2016, and 2016/2017 school years, the district over reported the total number of nonpublic students in error.

Recommendation #1—Perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic school students are accurately reported to the PDE.

Corrective Action Plan: Bus rosters will be compared to requests for transportation. All nonpublic students will be required to complete a request for transportation form. These forms will be maintained in district files and will be used to complete future transportation reporting accurately.

Recommendation #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 assurance of the accuracy of the information before it is submitted to the PDE.

Corrective Action Plan: Administrative procedures have been developed for transportation reporting. The transportation secretary will prepare the end of year transportation data and the Business Manager will conduct a review of the data provided by the transportation secretary prior to the information being submitted to the Pennsylvania Department of Education.

Recommendation #3—Review transportation data submitted to the PDE for the 2017/2018 school year and, if necessary, revise the total number of nonpublic students transported and then submit the revised total to the PDE.

Corrective Action Plan: The 2017/2018 school year transportation data that has been submitted to the Pennsylvania Department of Education has been reviewed and verified to be correct.

Recommendation #4—Ensure its personnel in charge of calculating and reporting the number of nonpublic school students transported by the District are appropriately trained in regard to the PDE's transportation reporting requirements.

Corrective Action Plan: Staff has been trained in accordance with the Pennsylvania Department of Education's transportation reporting requirements.

Duly Adopted, by the Board of Northern Tioga School District, Tioga County, Pennsylvania, in lawful session duly assembled, this 13 day of May, 2019 by a majority board of the Board of School Directors.

NORTHERN TIOGA SCHOOL DISTRICT,
Tioga County, Pennsylvania

By: Julie Preston
President of the Board
of School Directors

ATTEST:

Alyson Yelick
Secretary of the Board
of School Directors

(SEAL)