

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:	107656502	School:	Norwin School District	CAN:	125511
Audit Period:	July 1, 2016 to June 30, 2020	Findings:	One	Recommendations:	Three

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

The Norwin School District will:

- 1) Develop and implement an internal control system governing the process for reporting accurate data to PDE in order to receive the supplemental transportation reimbursement. The internal control system will include the following:
 - All personnel involved with categorizing, calculating, and reporting supplemental transportation data are trained on PDE's reporting requirements. **Refresher training for existing employees will be conducted, as needed. New employees will receive training on PDE's transportation reporting requirements, if applicable.**
 - A review of transportation data will be conducted by an employee other than the employee who prepared the data before it is submitted to PDE. **The school district's Director of Finance and Operations (or designee) will review transportation data prior submission to PDE.**

- Written procedures will be developed to document the procedures for supplemental transportation data calculations, reporting data to PDE, and retaining supporting documentation. **Written procedures will be developed prior to the submission of 2021-2022 transportation operating data to PDE.**
- 2) Review the nonpublic and charter school students it reported for the 2020-21 school year and determine if similar errors were made. If errors are found, the District will submit revised reports to PDE. **This review is currently underway and is anticipated to be completed by March 1, 2022.**
- 3) Perform an annual reconciliation of written requests for transportation to individual nonpublic school and charter school students transported prior to reporting data to PDE. **This action will be included in the written procedures referenced above.**

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.