

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:	122098003	School:	Palisades School District	CAN:	125556
Audit Period:	July 1, 2016 to June 30, 2020	Findings:	One	Recommendations:	Two

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

The District acknowledges that the contractor did not save documentation as required and in accordance with the district's record retention policy. The required documentation was available and used by the district for reimbursement from the Pennsylvania Department of Education for the transportation subsidy for the years audited; however, the documents were discarded soon after the filing. The district was not aware the documents were being discarded by the contractor as this was not the practice of the previous contractor and we did not confirm the practice remained the same through the transition from one contractor to the next.

This finding has been corrected beginning with the maintenance of transportation records beginning with the 2020-2021 school year. The District will keep all documentation required on District premises and not rely on the contractor to save the documentation. We also have all documents prior to the 2016-2017 school year and will only discard those documents in accordance with our records retention policy.

The District has already had conversations with the Department of Education (PDE) about training for inputting data in eTran. The District was told there is no training provided by PDE. The District has also reached out to the PA School Business Officials (PASBO) organization and is researching training options.

The District has clear and concise written procedures to document reporting requirements of PDE. The District will review these materials and update, as needed.

Prior to submitting data moving forward, an employee in the Business Office will review all data entered by our Transportation department and all data provided by our contractor.

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.