

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:	101636503	School:	Peters Township School District	CAN:	126085
Audit Period:	July 1, 2016 to June 30, 2020	Findings:	Two	Recommendations:	Three

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

The Peters Township School District formally adopted the Department’s recommendations at its Regular Voting Meeting on June 27, 2022. Specific response actions related to Finding #1 and Finding #2 are attached.

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.

Department of the Auditor General
Bureau of School Audits

Management Reply

LEA: Peters Township School District

Date: April 7, 2022

Audit Period: July 1, 2016 through June 30, 2020

Date Due: April 8, 2022

Title: The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Transportation Data Resulting in an \$23,597 Underpayment

- Management agrees with the Finding**
- Management disagrees with the Finding**
- Management waives the opportunity to reply at this time**

MANAGEMENT COMMENTS: (Please explain the cause of the problem and note what corrective action is planned. Please ensure that you respond to each recommendation point included in the draft comment. If necessary, attach additional paper.)

Cause: The District reported estimated vehicle mileage that was determined at the beginning of each school year during route development instead of reporting the actual mileage traveled both with and without students. The vehicle data reported to PDE did not account for any variation in the routes over the course of the school year. This reporting error resulted in an underpayment to the District.

In response to the Audit Recommendations, the Peters Township School District will:

Develop and implement an internal control system over regular transportation data operations. The internal control system will include the following:

- All personnel involved in calculating, and reporting transportation data will be adequately trained on PDE's reporting requirements.
- 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.
- Clear and concise written procedures will be developed to document the regular transportation data calculation and reporting process.

The District will review the mileage data submitted for the 2016-17 and 2017-18 school years and determine if errors similar to those reported in this finding occurred and, if necessary, submit revised reports to PDE.

Additional pages attached: Yes No

Signatures and Date: 4/8/2022

Superintendent, Ex. Director, Director

Business Manager

- Department of the Auditor General
Bureau of School Audits

Management Reply

LEA: Peters Township School District

Date: 3/9/2022

Audit Period: July 1, 2016-June 30, 2020

Date Due: 3/16/2022

Title: The District Inaccurately Reported Nonresident Student Data to PDE Resulting in a \$10,235 Overpayment

- Management agrees with the Finding
- Management disagrees with the Finding
- Management waives the opportunity to reply at this time

MANAGEMENT COMMENTS: (Please explain the cause of the problem and note what corrective action is planned. Please ensure that you respond to each recommendation point included in the draft comment. If necessary, attach additional paper.)

The District inaccurately reported one student as a nonresident foster student for the 2016-17 school year. This error occurred when the individual responsible for coding new student enrollments did not fully understand the eligibility requirements for foster student designation. The error was not identified prior to submission to PDE.

Corrective Action:

An internal control system governing the process for identifying and reporting student data, including nonresident foster student data, has been developed and implemented. Specifically, the Director of Technology created a New Student Enrollment Program Manual (V2.0-2/18/22) as a guide to the processes and procedures for enrolling a new student in the Peters Township School District. The manual provides clear and concise written procedures to document student enrollment data, including nonresident student data.

On 2/18/2022, all school-based and central office staff involved in identifying, categorizing, and reporting student data, including nonresident data, were trained on PDE's reporting requirements. Per the new enrollment procedures, any new enrollment categorized as a nonresident foster student must be reviewed and verified by both the Office of Pupil Services and the District Data Coordinator prior to being entered into the District Student Data System.

Additional pages attached: Yes _____ No X

Signatures and Date: 3/15/2022



Superintendent, Ex. Director, Director



Business Manager