

## 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.

<b>AUN:</b>	106168003	<b>School:</b>	Redbank Valley School District	<b>CAN:</b>	108983
<b>Audit Period:</b>	July 1, 2013 to June 30, 2017	<b>Findings:</b>	One	<b>Recommendations:</b>	Three

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

The following is in response to the Audit Report provided to the district along with the Corrective Action Plan for each finding.

**Finding #1: The District incorrectly reported nonresident students to the PDE and failed to bill other school districts \$16,299 for educating these students.**

Action Plan:

The district identified the five students, issues bills, and submitted 4605's to the corresponding school districts in the amount of \$16,299.00 to cover the cost of educating those students during their enrollment in the Redbank Valley School District. A cover letter was attached indicating that this was a result of audit findings.

As of the date of this correspondence, one school district has sent funding, three school districts have requested additional information and one has not responded. We will continue to provide information and make contact until these charges are recaptured back to the Redbank Valley School District.

The district reviewed student accounting data to confirm no students were misidentified from June 30, 2017 to present day to ensure accurate student codes have been used. Those steps include:  
The staff responsible for student accounting has received instructions on the proper identification process for 1305 status students and reporting procedures for non-resident students.

When errors are found regarding student accounting, actions are being taken to correct and amend previously submitted data.

A process has been initiated to review and confirm data being submitted in PIMS to reflect accurate student data maintained in our MMS system. This checks and balances should ensure correct numbers being provided to PDE through internal reconciliation of student accounting data.

The 2019 – 2020 SY budget includes the reduction of \$11,783.00 owed to PDE.

Corrective action was set into motion during the actual audit phase as a result of conversation with the auditors. The District will continue to monitor all aspects of student accounting and conduct end of year reconciliation of its records to ensure accurate data is being conveyed to PDE.

**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.