

## 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>	121395603	<b>School:</b>	Salisbury Township School District	<b>CAN:</b>	110920
<b>Audit Period:</b>	July 1, 2013 to June 30, 2017	<b>Findings:</b>	One	<b>Recommendations:</b>	Five

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

Please see the attached response.

**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.



# SALISBURY TOWNSHIP SCHOOL DISTRICT

Administration Building

1140 Salisbury Road

Allentown, PA 18103

*Salisbury...Inspire, Think, Learn, Grow...Together!*

Superintendent

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**Date:** May 8, 2019

**RE:** Management Reply to Auditor General's Performance Audit Finding

In response to the Department of the Auditor General's Transportation Finding for the audit period of July 1, 2013 through June 30, 2017, management agrees with the Finding. Below is our response to each of the recommendations made in the finding.

1. *Annually review all students categorized as non-reimbursable to ensure that these students meet the requirements to be reported as non-reimbursable.*

Prior to the start of the 2016-2017 school year, Salisbury Township School District hired a new Director of Transportation with proper training regarding PDE reporting requirements and transportation software implementation. After full transportation software implementation, the District was able to review all non-reimbursable students. As noted in the finding, the 2016-2017 school year found no reporting errors. The district will continue to utilize this software and perform annual reviews.

2. *Institute a second level review of transportation data by someone other than the person compiling the data to help identify transportation data reporting errors.*

To help identify potential data reporting errors, the Chief Financial Officer prior to submission will review Transportation data that is to be reported to PDE.

3. *Prepare a trend analysis of the number of non-reimbursable students annually reported to the PDE to help identify extreme variances in this data.*

Since 2016, Data sources of each School year are saved to allow for trend analysis and help identify extreme variances.

4. *Ensure personnel in charge of calculating and reporting transportation data are trained in regard to the PDE's reporting requirements.*

Salisbury Township School District supports administrative staff development and provides the Director of Transportation with annual training in both software and PDE reporting (as necessary) to insure the accurate calculation and reporting of transportation data to PDE. The District sent the Director of Transportation to the Transfinder Annual Client Summit for additional training in May 2019.

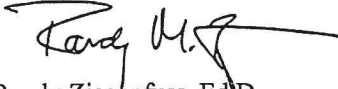
5. *Ensure that the sworn statement of student transportation data is not filed with the state Secretary of Education until the data has been properly double checked for accuracy by personnel trained on the PDE's reporting requirements and verified by the District's business manager.*



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The District has a review process for all reports submitted to PDE, to be reviewed for accuracy and to then to be verified by the Chief Financial Officer prior to submission.



Randy Ziegenfuss, Ed.D.  
Superintendent



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