

## 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:  School:  CAN:   
Audit Period:  Findings:  Recommendations:

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

**FINDING #1: The Schuylkill Haven Area School District has implemented internal control procedures to ensure all authorized credentials and clearances are obtained, reviewed, and on file at the District prior to individuals being presented to the Board and/or transporting students. While management has selected to check the box to agree with this finding, it is important to know a lot of the findings were a direct result of COVID-19 pandemic closures and delays. All documentation will be continuously updated and monitored for accuracy, as required. Business Manager sign-off will be performed for each driver on a monthly basis and new driver sign-off prior to monthly board approval for all drivers. A weekly report is provided from the transportation contractor listing substitute drivers for each day of that week. This report will also be maintained internally within the District. Procedure documentation will be maintained in the District Office.**

**Appropriate training will be conducted from PASBO (Pennsylvania Association for School Business Officials) for transportation collection and the reporting process. Internal**

**training documents will be maintained in the District Office for reference to employees performing the role as transportation coordinator/administrator.**

**School Board Policy 810 and Policy 818 are being reviewed for appropriate updates and will be submitted for School Board approval per PSBA (Pennsylvania School Board Association) and will be implemented following a 30-day public viewing.**

**FINDING #2: The Schuylkill Haven Area School District has developed and implemented an internal control procedure to track non-reimbursable students as required. Training will be conducted to the appropriate District Office employees pertaining to PDE reporting requirements. Following training internal procedures will be clearly and concisely written, documented, and maintained. The Business Manager will review and sign-off the prepared data prior to being submitted 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.