

## 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 No. 1

The District Did Not Comply with Transportation Data Reporting Requirements Which Resulted in an \$119,327 Overpayment

Management Response to Department Recommendations 1-4

Contractor/vendors will begin reporting mileage to nearest tenth.

Vehicles that do not have odometer readings to the nearest tenth will be indicated on their monthly mileage sheet.

District will review PDE guidelines regarding PDE reporting.

District will review student rosters and odometer sheets monthly and compare with contractor's summary report.

District will run archived monthly student roster reports.

District will review EOY data provided by contractor with monthly reports to ensure accuracy.

After the 2016-2017 school year, audit books were revamped to include all pertinent information as determined by the District Transportation Department.

Contractor/vendors have been informed that student rosters are now required as part of normal documentation required by the District, including maintaining records for six years as required by PDE.

District is now clear on definition of non-public students and corrections will be made to the PDE 1049 submitted for 2020/2021 PDE reporting.

Will review PDE guidelines regarding PDE reporting.

Clarification has been provided and a resolution will be developed to prevent future issues including the transporting of non-public students.

Regular documentation and verification of data will be conducted by transportation support personnel.

Annual completion and submission of PDE reports will be completed by Director of Transportation.

Director of Transportation and Athletic Director will be separate positions.

Director of Transportation will review data with transportation personnel prior to PDE data submission.

Regular documentation and verification of data will be conducted by transportation support personnel.

Annual completion and submission of PDE reports will be completed by Director of Transportation.

The Contractor does provide the District with driver mileage sheets to the nearest tenth. The District runs the roster sheets on the same day so the total student roster matches per month. The district will develop written procedures for obtaining and maintaining transportation data.

The District has developed an internal control system that provides segregation of duties, proper PDE training and includes procedures for data calculations.

The District has reviewed the PDE website and note all required documents and their retention periods.

The District has obtained an understanding of the definition of non-public students. They have modified PDE reporting for the 2020/2021 summited data.

The District has contacted PDE and made necessary adjustments for the 2020-21 school year regarding changes to non-public student data.

#### **Finding No. 2**

**The District's Failure to Implement Adequate Internal Controls Led to Inaccurate Nonresident Student Data Reported to PDE Resulting in a \$9,917 Overpayment.**

#### **Management Response to Department Recommendations 1-2**

**Develop and implement internal controls to identify and report nonresident foster student data by doing the following:**

We will communicate via email with all personnel involved in identification and reporting of nonresident data to notify them of this finding and explain the district internal processes that should have been followed. We will provide all personnel involved in identification and reporting of nonresident data training based on PDE foster reporting presentation that will be provided at ACAPA in October 2021. All personnel involved in identification and reporting of nonresident data will be required to complete the Data Entry part of the Pennsylvania Data Quality Curriculum from the Data Quality Network if they have not already done so.

The PIMS upload data will be provided to the district foster liaison to be reviewed and approved prior to final submission to PDE.

Beginning with the 2021/2022 school year, the district developed a new procedure to have all students revert to resident status A during our child accounting rollover. There is now a shared Google sheet between PIMS and the district foster/homeless liaison that notes all nonresident students from year to year. That sheet will be the basis to verify we have proper documentation before changing the resident status in each new school year. The written procedures will be developed and shared with all personnel involved in identification and reporting of nonresident data on a shared drive.

PIMS/Child Accounting Assistant will print from the SIS a list of all nonresident students to be given to the PIMS Administrator, along with all documentation, to verify the SIS reflects the correct information before uploading to PIM.

#### **Finding No. 3**

**The District Failed to Conduct All Required Fire and Security Drills in Accordance with the Public School Code and Accurately Report Drill Data.**

## Management Response to Department Recommendations 1 - 4

Five main factors have been identified that have contributed to numerous reporting errors. These factors include:

1. Lack of internal controls to monitor building safety drills
2. Vacancy or transition of key personnel
3. Transition to new software systems
4. Multiple individuals had access to a shared document for tracking safety drills
5. Data entry errors

In response to these errors and audit recommendations, the following process have been implemented to ensure that moving forward, safety drills occur when they should, and that the reporting of this information is consistent with the information in the district student information system.

All buildings will utilize a district Emergency Drill Documentation Form. This easy to use form will be what principals use to then input emergency drill data into the student information system (Skyward). Principals will retain a copy and send the original to the district Chief Safety Officer. The Chief Safety Officer will document monthly emergency drill information into a tabulating spreadsheet. The Chief Safety Officer will send monthly reminders to principals for buildings who have not yet completed required drills prior to the end of the month.

In June of each year, the Chief Safety Officer will compare the tabulation spreadsheet to the PIMS data in the SIS. Any errors will be corrected through collaboration with the PIMS administrator. Once the PIMS submission file and monthly tabulation spreadsheet show the same reportable data, PIMS submission can be made prior to July 31<sup>st</sup> and ACS sent.

**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.