

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:	104107503	School:	Slippery Rock Area School District	CAN:	124978
Audit Period:	July 1, 2016 to June 30, 2020	Findings:	One	Recommendations:	Two

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

At a meeting of the Slippery Rock Area School Board, held on December 20, 2021, the Board approved the response to the Performance Audit Report dated November 2021.

Voting Yes 8 No 0 Abstain 0 Absent 1

The report identified an internal control weakness in the reporting of non-resident student data that led to inaccurate non-resident student data reported to PDE resulting in an overpayment of \$59,558.

The Slippery Rock Area School Board concurs with the finding and will immediately implement the following:

- Personnel involved in categorizing and reporting non-resident student data will be trained on PDEs reporting requirements
- Written procedures will be developed to document the categorization and reporting process for non-resident student data
- A review of non-resident student data will be conducted by an employee other than the employee who prepared the data prior to submission to PDE
- A reconciliation of non-resident student data to source documents to ensure student meets the eligibility criteria for foster students before reporting 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.