



# STROUDSBURG AREA SCHOOL DISTRICT

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**Cosmas C. Curry, Ed. D., Superintendent**

Laura Connolly  
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July 18, 2019

Eugene DePasquale, Auditor General  
Department of the Auditor General  
Finance Building  
613 North Street, Room 229  
Harrisburg, PA 17120-0018

Dear Mr. DePasquale:

Enclosed please find the Act 44 Auditee Reporting Form (School District Audits) which was approved by the Stroudsburg Area School District Board of School Directors at its Regular Meeting of July 17, 2019 by a vote of 7-0. The reporting form contains six recommendations for the two findings for audit dated 7/1/2013-6/30/2017 (District AUN#120456003).

Should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Cosmas C. Curry".

Cosmas C. Curry, Ed.D.  
Superintendent

CCC:dms

Enclosure/

c: M. Sokoloski, Business Manager

## 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:** 120456003 **School:** Stroudsburg Area School District **CAN:** 111723  
**Audit Period:** July 1, 2013 to June 30, 2017 **Findings:** Two **Recommendations:** Six

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

**Finding #1:** Please find the following recommendations regarding the district's transportation audit. The following is the district's response:

1. The District will provide the necessary training to all transportation staff that is involved in calculating and reporting mileage data. We will use various resources to assure mastery of the process.
2. Mr. Kevin Aul, Supervisor of Transportation, will oversee all calculation and mileage data to be submitted to the Pennsylvania Department of Education for transportation reimbursement and address any issues with staff to assure the accuracy of all information before submission.

3 The Supervisor of Transportation will institute a management collection plan to evaluate, analyze, and compare final transportation reports from year to year in an effort to identify problem areas and/or areas that require improvements moving forward.

4. The Supervisor of Transportation will sample mileage data and compare to actual and verify to assure accuracy during the school year.

**Finding #2:** Please find the following recommendations regarding the district's Agency Placement Letters or APL's. The following is the district's response:

**1. Annually obtain APLs for all nonresident students and ensure that the APLs contain all of the required information needed to determine the residency status of each student.**

The Student Registration Office in coordination with Child Accounting will send out letters to every foster parent in the school district at end of the school year to receive Agency Placement Letters with every notarized 1305 letter that is now required of every foster parent. The 1305 letter and the corresponding APL will be utilized to register the foster student for the upcoming school year.

The 1305 letter contains the required subsidy information as well as the foster family information and the agency information. Once the paperwork is received and notarized, the Child Accounting Coordinator will enter the foster residency information for each student in the Student Information System and upload a digital copy of the APL and the 1305 form into the Student Document Center in the SIS. A copy of the forms is sent to the appropriate school building and is kept as part of the student's individual student file.

**2. Develop procedures that reconcile the number of nonresident students reported to PDE to individual APLs and ensure a second level review of this reconciliation is performed.**

The Child Accounting Coordinator will be recording the foster students on a PDE 4507 form which is an additional form of tracking to the students' files. The students' APLs are attached to the completed PDE 4507 in a hard copy form. At the end of the school year, the membership days are run and added to the 4507 form.

Elementary secretaries are no longer registering foster students. All foster students have to register with the Student Registration Office in the High School to ensure that the information is received by Child Accounting for every foster student. Additionally, access rights to delete previously coded and uploaded documentation for foster students have been taken away from all district users except the Student Registration Office.

**Note:** Pursuant to Section 15 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.