

RESOLUTION

**APPROVAL OF AUDIT RESPONSE AND CORRECTIVE ACTION PLAN
BY THE BOARD OF SCHOOL DIRECTORS OF THE
TITUSVILLE AREA SCHOOL DISTRICT**

RESOLVED, that the Titusville Area School District Board of School Directors approves the District's Audit Response and Corrective Action Plan for the State Auditor General's Report for the years ending July 1, 2014 through June 30, 2018; and authorizes the District Administration to complete all requirements; and the finding was presented and accepted by the board.

BE IT FURTHER RESOLVED, that the audit response and corrective action plan, was reviewed and approved by the board by a vote of:

9 Ayes, 0 Nays, 0 Abstain, and 0 Absent.

TITUSVILLE AREA SCHOOL DISTRICT



Shawn G. Sampson
Assistant Board Secretary

Titusville Area School District Audit Ending Fiscal Years July 1, 2014 to June 30, 2018
 Audit Response Adopted by the Board on April 13, 2020

<u>Description of finding or Observation</u>	<u>Specific Steps taken or to be taken to correct the situation or specific reasons why corrective action is not necessary</u>
The District inaccurately reported non-resident student data to the Pennsylvania Department of Education resulting in an overpayment of \$51,250	Training for all district registrars was held on January 14, 2020 at 1:00 p.m. to review the audit finding. The training included definitions of non-resident students and the related codes. Training also included review of supporting documentation necessary for non-resident classification. Registrars were exposed to the Summary of Child Accounting Membership report in order to improve understanding and ownership of data.
	The Director of Student Services will review all non-resident enrollments and related coding at the time of enrollment and prior to reporting to the state.
	Formal controls will be implemented that will ensure non-resident student statuses are reviewed at least annually. These controls will include procedures for updating records as necessary. The registrars of the district will work collaboratively with the Director of Student Services to complete a Child Accounting Procedural Manual for the district. This document will include written procedures for enrollment, PIMS state reporting, non-resident student coding, and all child accounting processes.
	The Summary of Child Accounting Membership for the 2018-2019 school year has been reviewed. Errors in non-resident student membership have been corrected. Data has been uploaded through the PIMS system. Additionally, the Preliminary Summary of Child Accounting, published on December 17, has been reviewed to verify the receipt of data. Requests for proper documentation of non-resident students for the 2018-2019 school year have been sent to various Children and Youth Services offices. All forms have been returned and reviewed by the district office registrar for necessary data.
	The district will bill the home districts for tuition for the four students placed in therapeutic care homes and education by the district during the 2015-2016 school year.