

## 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.

<b>AUN:</b>	118667503	<b>School:</b>	Tunkhannock Area School District	<b>CAN:</b>	119226
<b>Audit Period:</b>	July 1, 2015 to June 30, 2019	<b>Findings:</b>	Two	<b>Recommendations:</b>	Seven

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

At the September 10, 2020 Public Work Session/Board meeting the Tunkhannock Area School District Board of School Directors approved and adopted a resolution, by a unanimous vote of the 8 members present, the attached Response and Corrective Action Plan. Included in the Plan is a description of the finding and observations, statements of concurrence and the corrective actions that have or will be implemented. Also included with this response are the implementation dates of each corrective action and a description of the procedures the district will use to ensure the correction actions are implemented.

**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.

TUNKHANNOCK AREA SCHOOL DISTRICT'S  
RESPONSE TO THE AUDITOR GENERAL'S PERFORMANCE AUDIT REPORT FOR FISCAL YEARS ENDING  
JULY 1, 2015 – JUNE 30, 2019

**FINDING NO. 1**

**The District inaccurately reported transportation data for the 2015-16 through 2018-19 school year resulting in a net underpayment of \$195,214.00**

District management agrees with the finding, observations and recommendations. The District provides the following responses and corrective actions.

***1. Reported actual students transported versus number assigned to vehicle – insufficient knowledge***

The District incorrectly reported the actual number of students transported instead of the number of students assigned. The Director of Transportation began using this procedure after receiving a monthly computation template which was recommended for use. However, the full instructions were not provided at the time, so she used the template for reporting purposes. She acknowledges that she did not have a full understanding or awareness of PDE guidelines.

**Corrective Action Plan**

The District will ensure personnel in charge of calculating, approving and reporting student transportation data are trained with regard to PDE's reporting requirements.

- District officials were trained on the reporting requirements as they pertain to these audit findings.
- The District will ensure that a refresher training occurs annually.
- The District will identify additional resources or training on PDE reporting requirements.

***2. Designated students as public hazardous who were not eligible – insufficient knowledge***

The Director of Transportation was unaware that PDE requires Penn DOT to identify hazardous walking routes within the District prior to the District assigning its students as "public hazardous". Previously the District was determining "public hazardous" based on local knowledge of concerning areas (traffic flow, lack of sidewalks, etc.)

**Corrective Action Plan**

The District will develop transportation procedures that specifically address how to accurately report the number of public nonhazardous students transported, public hazardous students and nonpublic school students. The District will ensure that these procedures include the reconciliation of hazardous walking route documentation to the number of public hazardous

students reported and individual requests for transportation to the specific nonpublic school students reported to PDE.

- The Chief Operating Officer will attend PDE transportation training.
- The District will document District specific procedures to reflect the appropriate reporting requirements for transportation.

**3. *Under reported the number of nonpublic school students transported – insufficient knowledge***

The Director of Transportation incorrectly assumed that a student had to be transported for the entire school year to be eligible to be reported to PDE for reimbursement. This was a result of a misunderstanding of the PDE procedure.

**Corrective Action Plan**

The District will implement a procedure to have a District official, other than the employee who computes transportation student data, review the data for accuracy and approve the data prior to submission to PDE.

- The District will identify a District employee to review the data prior to submission to PDE.
- The District will create an internal control procedure which outlines data to be reviewed along with relevant deadlines for review and submission.

**4. *Lack of internal controls – insufficient knowledge***

There is an insufficient number of people trained on PDE's Transportation procedures to provide a thorough review of the data.

**Corrective Action Plan**

The District will ensure that the sworn statements are not signed by the Superintendent unless the transportation data has been reviewed by a District employee trained on PDE reporting requirements.

- The District will identify a District employee trained on PDE reporting procedures to review data prior to the Superintendent signing the sworn statements.

## **FINDING NO. 2**

**The District failed to conduct all required monthly fire drills in accordance with the Public School Code and failed to maintain adequate fire drill documentation.**

District management agrees with the findings, observations and recommendations. The District provides the following responses and corrective actions.

### ***1. Fire drills not completed per School Code – Insufficient knowledge***

Fire drills were incomplete due to a misunderstanding of the drill requirements. The School Security Officer was under the impression that any drill would meet the monthly requirement. During this time, the District conducted monthly drills (lock down, restricted movement, etc.) or experienced actual events; however, there were not monthly drills specifically for fire.

#### **Corrective Action Plan**

The District will conduct all required fire drills in compliance with the Public School Code for all future school years.

- The School Security Officer will review and understand Public School Code requirements.
- The District will conduct monthly fire drills and track as such.
- Beginning with the 2020-2021 school year, the District will do quarterly data checks to ensure requirements are on track.
- The District will maintain detailed documentation of every fire and school security drill conducted at each school building in order to accurately report the data annually to PDE.
- Documentation requirements were corrected for the 2019-2020 school year.

### ***2. ACS report filed late – Procedural***

The ACS report was filed late due to having received a data exception from PDE and availability of key staff during summer months.

#### **Corrective Action Plan**

The District will file the ACS report with PDE by the required due date of July 31 annually.

- The District will ensure sufficient lead time is used for reporting purposes to allow extra time for data corrections and staff availability.