

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:	119648303	School:	Wallenpaupack Area School District	CAN:	116484
Audit Period:	July 1, 2014 to June 30, 2018	Findings:	Two	Recommendations:	Seven

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

(Finding 1)The District inaccurately reported nonresident student data resulting in an overpayment of \$18,654 and lacked required documentation to verify \$243,635 in reimbursement received.

(1) **Ensure that District personnel responsible for enrolling students and making residency determinations are properly trained on the classifications of nonresident students and the required documentation needed for nonresident foster students.**

REPLY: The District will conduct additional training to our Attendance Registrar on the proper procedures of enrolling students, maintaining current students and the importance of obtaining and keeping all the proper documentations. To ensure foster student documentation is complete our PIMS Director will be copied on all those documents and this will be kept in a secondary location.

(2) **Ensure that District personnel, other than the employee categorizing foster students, reviews student determinations for accuracy.**

REPLY: The Business Administrator will review all student data prior to filing our PIMS reports with the assistance of our district secretary who is assigned to work with the PIMS Director.

- (3) **Reconcile the number of foster students reported to PDE to individual supporting documentation and ensure that a review of this reconciliation is performed by someone other than the person who prepared the reconciliation.**

REPLY: Reconciliation procedures will be conducted with the assistances of the PIMS Director and Business Administrator, so all supporting documentation received by our Attendance Registrar for foster students are complete and accurate prior to any year end reporting.

- (4) **Develop policies and procedures pertaining to the accurate reporting of foster students.**

REPLY: The District has developed new procedures with the reporting of foster students with the development of the new “1305 Guidelines” and has standardized our foster student enrollment form. We will continue to update these guidelines should a change be warranted.

- (5) ***The Pennsylvania Department of Education should:***

The District acknowledges the overpayment of reporting nonresident student data in the amount of \$18,654 and understands it will be deducted from future subsidies.

(Finding 2)The District inaccurately reported transportation data to the Pennsylvania Department of Education resulting in an overpayment to the District of \$36,622.

1. **Ensure personnel in charge of reporting transportation data to PDE are trained with regard to the PDE’s reporting requirements, specifically related to “approved mileage” and mileage used to transport students to summer and ESY programs.**

REPLY: The District acknowledges that errors related to summer transportation and extended school year were erroneously reported as reimbursable mileage. We have since updated our “Transportation Coordinator Informational Guidelines” to clearly state the reporting of extended school year and summer school are non-reimbursable. The Transportation Coordinator recognizes this practice and will ensure of no further errors. In addition, we will continually have the Transportation Coordinator involved in webinars offered through the membership with PASBO or information released by PDE.

2. **Implement procedures that include a review of nonpublic school students by an individual other than the person who prepared the data and ensure personnel in charge of reporting and reviewing this data are trained with regard to PDE’s reporting guidelines for nonpublic school students.**

REPLY: The District recognizes the errors involved with reporting of nonpublic students and the Business Administrator has changed the monthly enrollment report to include detail data on nonpublic students so reconciliation of the yearly transportation report may be verified with the information reported by the Transportation Coordinator. The Business Administrator will continue to seek relevant training.

3. **Ensure that the sworn statement of student transportation data is not filed with the state Secretary of Education until the data has been properly double checked for accuracy by personnel trained by PDE’s reporting requirements.**

REPLY: The transportation report will be completed by the Transportation Coordinator and reviewed and verified by the Business Administrator. Upon completion and prior to the reporting deadline, both the Transportation Coordinator and Business Administrator will meet and review the report with the Superintendent prior to the sworn statement being signed.

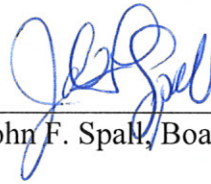
4. ***The Pennsylvania Department of Education should:***

The District acknowledges the transportation overpayment of \$36,622 will be deducted from future subsidies.

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.

RESOLUTION

BE IT RESOLVED by the Wallenpaupack Area School District Board of Education that the Board adopt a resolution approving the Wallenpaupack Area School District's Response and the Corrective Action Plan to the Auditor General's Performance Audit Report covering the period of July 1, 2014 through July 30, 2018, as approved at the regularly scheduled meeting of the Board on May 11, 2020.



John F. Spall, Board President