

## 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>	104437503	<b>School:</b>	West Middlesex Area School District	<b>CAN:</b>	115574
<b>Audit Period:</b>	July 1, 2014 to June 30, 2018	<b>Findings:</b>	One	<b>Recommendations:</b>	Four

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

The District is preparing and will be performing the following steps to insure that all future reporting of transported nonpublic school students reflects actual nonpublic school students transported based upon information recorded and retained.

1) The District is to annually prepare and monitor a transportation calendar, developed by both the Business Manager and Transportation Supervisor, to insure that all necessary administrative and mechanical steps are completed and recorded.

a) The Transportation Calendar in the months of July and August will include the steps to insure that nonpublic schools provide all the necessary information to properly request for transportation of their nonpublic school students.

- b) Each nonpublic school will be provided a pro-forma letter to be prepared and completed noting students and parents (relative/guardian) names and address(es) and stating that they are providing a copy of their school year calendar.
  - c) Transportation Secretary will review request letter with the Transportation Supervisor to insure all requested information is provided, via mail, and that the request meets all applicable requirements to provide student transportation.
  - d) Transportation Secretary, after being advised of the importance, will retain copies of all nonpublic school transportation requests, along with nonpublic school year calendar.
  - e) Transportation Supervisor will annually prepare a bus route for nonpublic school students.
- 2) The Transportation Supervisor will compile for the Business Manager a bus roster report with the names of each nonpublic school student transported during the applicable school year.
- a) The Business Manager will reconcile annually the bus roster to the transportation requests to insure that there is proper record of nonpublic school students transported for PDE reimbursement.
- 3) The Transportation Supervisor, Transportation Secretary and Business Manager will annually enroll in transportation reporting courses provided by PDE, PASBO and/or any other agency to be provided updates on proper reporting and recordkeeping.
- 4) The Transportation Supervisor and Business Manager will be responsible to review all information for accuracy in PDE's reporting requirements, including nonpublic school students transported prior to annual report submission.

**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.

# WEST MIDDLESEX AREA SCHOOL DISTRICT

Educating the youth of: West Middlesex Borough, Lackawannock and Shenango Townships

Raymond C. Omer  
Superintendent

3591 Sharon Road  
West Middlesex, PA 16159-9799  
Telephone: 724-634-3014  
Fax: 724-528-0380



December 12, 2019

Clayton P. Carroll, II  
Auditor Coordinator  
Bureau of Budget and Fiscal Management  
Department of Education  
333 Market Street – 4<sup>th</sup> Floor  
Harrisburg, PA 17126-0333

**RE: Auditor General's Performance Audit Report  
July 1, 2014 through June 30, 2018**

Dear Mr. Carroll:

In response to your letter dated November 14, 2019, the West Middlesex Area School District has reviewed, evaluated and is responding to the Performance Audit Report using the Audit Review Procedures outlined in your letter.

<u>Finding</u>	<u>The District Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in a Net Underpayment of \$45,045</u>
<u>Corrective Action Plan</u>	<p>The District is preparing and will be performing the following steps to insure that all future reporting of transported nonpublic school students reflects actual nonpublic school students transported based upon information recorded and retained.</p> <ol style="list-style-type: none"><li>1) The District is to annually prepare and monitor a transportation calendar, developed by both the Business Manager and Transportation Supervisor, to insure that all necessary administrative and mechanical steps are completed and recorded.<ol style="list-style-type: none"><li>a) The Transportation Calendar in the months of July and August will include the steps to insure that nonpublic schools provide all the necessary information to properly request for transportation of their nonpublic school students.</li><li>b) Each nonpublic school will be provided a pro-forma letter to be prepared and completed noting students and parents (relative/guardian) names and address(es) and stating that they are providing a copy of their school year calendar.</li></ol></li></ol>

- c) Transportation Secretary will review request letter with the Transportation Supervisor to insure all requested information is provided, via mail, and that the request meets all applicable requirements to provide student transportation.
  - d) Transportation Secretary, after being advised of the importance, will retain copies of all nonpublic school transportation requests, along with nonpublic school year calendar.
  - e) Transportation Supervisor will annually prepare a bus route for nonpublic school students.
- 2) The Transportation Supervisor will compile for the Business Manager a bus roster report with the names of each nonpublic school student transported during the applicable school year.
    - a) The Business Manager will reconcile annually the bus roster to the transportation requests to insure that there is proper record of nonpublic school students transported for PDE reimbursement.
  - 3) The Transportation Supervisor, Transportation Secretary and Business Manager will annually enroll in transportation reporting courses provided by PDE, PASBO and/or any other agency to be provided updates on proper reporting and recordkeeping.
  - 4) The Transportation Supervisor and Business Manager will be responsible to review all information for accuracy in PDE's reporting requirements, including nonpublic school students transported prior to annual report submission.

I believe our corrections will improve our internal controls to enhance our ability to ensure compliance with all state administrative procedures.

In addition, the West Middlesex Area School District Board of Directors officially adopted our Response and Corrective Action Plan at their December 3, 2019 public meeting. A copy of the motion from the meeting is also attached.

If you need further information, please contact me at 724-634-3014.

Sincerely,



Raymond C. Omer  
Superintendent

RCO/mm

pc: James M. Hughes – Business Manager/Board Secretary

Attachments – Transportation Calendar, Board Motion

TRANSPORTATION  
2019-2020  
ADMINISTRATION CALENDAR

Prepared/Finalized \_\_\_\_\_  
Bus Office \_\_\_\_\_ Trans Office \_\_\_\_\_

JULY 2019	AUGUST 2019	SEPTEMBER 2019
ANNUAL MILEAGE REPORT - EACH VEHICLE CONTINUE BUS INSPECTION STATE POLICE BUS INSPECTIONS CONTINUE TO ASSEMBLE ANNUAL PDE INFO FINALIZE 2019-2020 BUS ROUTES CAN WE REDUCE NUMBER OF ROUTES? MAKE SUMMER ROUTES FOR STEAM AND SBS REVIEW TRANSPORT NEEDS WITH SPEC ED SCHEDULE BUSES FOR UNDERCOATING REVIEW PAYROLL NEEDS WITH BUS SECR. DO ALL PAYROLL AND PAPERWORK "1" SUBMIT PRIOR MONTH (PM) GAS LOG LARGE BUS REPAIRS FOR KATHY WIMER #3, #4 AND #5 "5" PO'S (TIMELY /DESCRIPTION/ACCOUNT) KATHY OFF FOR SUMMER	LETTERS/CALENDARS NON PUB SCHOOLS MEETING SUPER/MANAGER MEETING MANAGER/DRIVERS FINALIZED ANNUAL CALENDAR WMASD GASOLINE CARD DRIVER SIGNED REQUEST ERDOS REPORTS PRIOR YEAR SEND STUDENT TRANSPORT LETTERS "1" SUBMIT PM GASOLINE LOG DO ALL PAYROLL AND PAPERWORK LARGE BUS REPAIRS KATHY OFF FOR SUMMER	ANNUAL PDE TRANSPORT DUE IN SEPT FIX ROUTING AND PICK UP ISSUES FIX ITEMS IN TRANS FINDER TO REFLECT "1" SUBMIT PM GASOLINE LOG FIX ALL STUDENTS IN TRANSFINDER "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER "3" PROVIDE PAYROLL WRITEUP REPORT "4" TIMELY SUBMISSION TIME CARDS "5" PO'S (TIMELY /DESCRIPTION/ACCOUNT)
OCTOBER 2019	NOVEMBER 2019	DECEMBER 2019
PLOW LOT AND TURN AROUNDS "1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER #3, #4, #5	PLOW LOT AND TURN AROUNDS "1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER #3, #4, #5	ANNUAL NOTICE OF INTENT TO TRANSPORT IS DUE PDE IN DECEMBER "1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER #3, #4, #5 PLOW LOT AND TURN AROUNDS
JANUARY 2020	FEBRUARY 2020	MARCH 2020
"1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER "3" PROVIDE PAYROLL WRITEUP REPORT PLOW LOT AND TURN AROUNDS "4" TIMELY SUBMISSION TIME CARDS "5" PO'S (TIMELY /DESCRIPTION/ACCOUNT) STATE INSPECTION	"1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER "3" PROVIDE PAYROLL WRITEUP REPORT PLOW LOT AND TURN AROUNDS "4" TIMELY SUBMISSION TIME CARDS "5" PO'S (TIMELY /DESCRIPTION/ACCOUNT)	"1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER "3" PROVIDE PAYROLL WRITEUP REPORT "4" TIMELY SUBMISSION TIME CARDS "5" PO'S (TIMELY /DESCRIPTION/ACCOUNT)
APRIL 2020	MAY 2020	JUNE 2020
"1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER "3" PROVIDE PAYROLL WRITEUP REPORT "4" TIMELY SUBMISSION TIME CARDS "5" PO'S (TIMELY /DESCRIPTION/ACCOUNT)	"1" SUBMIT PM GASOLINE LOG "2" DRIVERS COMPLETE/SUBMIT THEIR MONTHLY-DAILY MILES LOG W/ROSTER "3" PROVIDE PAYROLL WRITEUP REPORT "4" TIMELY SUBMISSION TIME CARDS "5" PO'S (TIMELY /DESCRIPTION/ACCNT)	BEGIN BUS INSPECTIONS BUS DRIVER EVALUATIONS STATE INSPECTIONS SUPER/MANAGER EVALUATE THE YEAR "1", "3", "4" AND "5" BEGIN PROCESS OF ANNUAL PDE REPORTS ORDER PARTS HIRE SUMMER CLEANER DO ALL PAYROLL AND PAPER WORK KATHY OFF FOR SUMMER



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### Agenda Item Details

Meeting	Dec 03, 2019 - December 3, 2019 Regular Board Meeting
Category	3. Operational Services
Subject	3.3 Auditor General's Performance Audit Report
Access	Public
Type	Action
Recommended Action	Motion to adopt and approve the response and Corrective Action Plan for the Auditor General's Performance Audit Report for Fiscal Years Ending July 1, 2014 through June 30, 2018, as presented.

### Public Content

Auditor General WMASD Response.pdf (2,556 KB)

### Administrative Content

### Executive Content

Auditor General Performance Audit - Period July 1, 2014 to June 30, 2018.pdf (1,586 KB)

Auditor General Management Response 1 of 1.pdf (1,086 KB)

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