

## 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>	115508003	<b>School:</b>	West Perry School District	<b>CAN:</b>	120994
<b>Audit Period:</b>	July 1, 2015 to June 30, 2019	<b>Findings:</b>	Two	<b>Recommendations:</b>	Five

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

May 10, 2021: Board Approval of Response/Corrective Action Plan

**Finding 1: The District's Failure to Implement an Internal Control System Resulted in a Transportation Reimbursement Net Underpayment of \$533,441 to the District**

**The audit showed a lack of internal controls and failure to report student data correctly. The following will be done:**

- Human Resources department will assist with the collection/retention/tracking of driver clearances, qualifications, and trainings.
- Transportation Supervisor will work in collaboration with the business manager to review bus/van mileages, days of operation, pupil counts, and contractor costs prior to submittal of data to PDE. Transportation Supervisor and Business manager will perform a comprehensive review of the subsidy report to ensure accuracy and integrity of all data submitted to PDE. All page
- The District will proactively seek opportunities that provide in-depth instruction and guidance on the transportation subsidy process.
- Transportation Supervisor will create a nonpublic transportation request form for parent/guardian to complete and return to transportation office for each school year. The returned requests for transportation shall be maintained on file for 6 years following the end of the school year, as required by the Record Retention Schedule. A letter to all nonpublic schools advising them of this new process will be sent at the end of this school year.

**Finding 2: The District Failed to Implement Adequate Internal Controls Over the Nonresident Student Data Reported to the Pennsylvania Department of Education**

- Creation of a new comprehensive 1305 Nonresident Foster form.
- A detailed outline of responsibilities for 5 of our employees involved in the procedures for 1305 nonresident students.
- Creation of a 15 step detailed review of our Power school data quarterly and annually to ensure all data is correct before reporting.
- A detailed review process to be completed before Accuracy certification is signed by the Superintendent with this review process signed off on and the date it was completed.

**All of these items were implemented immediately.**

Signature: \_\_\_\_\_



**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.