

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:	114069103	School:	Wilson School District	CAN:	107455
Audit Period:	July 1, 2012 to June 30, 2016	Findings:	One	Recommendations:	Two

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

Date of Board Meeting Adopting the Response and Corrective Action Plan: October 15, 2018

Description of Finding: Wilson School District incorrectly reported the number of nonpublic school students transported during the fiscal years ending June 30, 2016, 2015, 2014 and 2013 resulting in a net overpayment of \$14,866.

Statement of Concurrence: Wilson School District management agrees with the finding.

Recommendations:

- 1) Wilson School District should maintain a complete list of nonpublic students who were provided transportation for each school year by school.

- 2) Wilson School District should perform yearly reconciliations of bus rosters to student requests for transportation to ensure the number of nonpublic students reported to the PDE are accurate.

Management's Response: Wilson School District management agrees with the finding of incorrectly reporting the number of nonpublic school students transported during the school years 2012-2013, 2013-2014, 2014-2015 and 2015-2016. It has been determined that the cause of the problem was due to an inaccurate record keeping system of the Request for Transportation Act 372 forms which are required for each nonpublic school student. The transportation routing program, Transfinder, was not accurately updated annually by Transportation Department staff in regard to nonpublic student busing assignments each of those school years.

Corrective Action Plan: Wilson School District will implement the recommendations provided. In order to prevent such reporting errors going forward, the Wilson School District Transportation Department will maintain a complete list of nonpublic students who were provided transportation for each school year, by school, along with the respective Request for Transportation Act 372 forms. The Transportation Department will also perform yearly reconciliations between the bus rosters and busing assignments maintained in the transportation routing program to the Request for Transportation Act 372 forms to ensure that the number of nonpublic students reported to PDE is accurate.

Implementation Dates of Corrective Action Plan: The reconciliation process of bus rosters in the transportation routing program to the Request for Transportation Act 372 forms was performed by the Transportation Department in September, 2018 for the fiscal years ended June 30, 2017 and 2018 and the beginning of the 2018-19 fiscal year and any necessary amended filings will be submitted to PDE in October, 2018. The Transfinder system will be maintained by the Transportation Department with any changes to nonpublic school students transported throughout the school year and will also be reconciled to the Request for Transportation Act 372 forms at the end of the 2018-19 fiscal year and at the end of each fiscal year thereafter. Administration will perform a monitoring review of the reconciliations at the beginning and end of each fiscal year to ensure the implementation of the corrective action plan.

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.