

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: School: CAN:
Audit Period: Findings: Recommendations:

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

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.



Mechanicsburg Area School District

600 South Norway Street
2nd Floor
Mechanicsburg, PA 17055

Mark K. Leidy, Ed.D., Superintendent of Schools
Julie J. Huff, Assistant Superintendent for Academics
Gregory Longwell, Director of Business Operations/CFO

August 13, 2019

Clayton P. Carroll, II, Audit Coordinator
Bureau of Budget and Fiscal Management
Department of Education
333 Market Street, 4th Floor
Harrisburg, PA 17126-0333

Dear Mr. Carroll,

This document was prepared in response to Mechanicsburg Area School District's most recent Performance Audit Report. The Performance Audit covered the fiscal years ended June 30, 2017, 2016, 2015, and 2014. This document will also serve as the District's Corrective Action Plan.

During the course of the Performance Audit, the Office of the Auditor General identified two findings. Those findings were:

Finding #1 - The District's Memorandum of Understanding Was Not Updated and the Bullying Prevention Policy Was Not Reviewed as Required by Law.

Finding #2 - The Mechanicsburg Area School District Failed to Conduct All Monthly Fire Drills as Required by the Public School Code and Inaccurately Reported Fire Drill Data to the Pennsylvania Department of Education.

The District's Administration has provided a response that has been included in the Audit Report of the Office of the Auditor General. These responses provide additional information about each finding and outline steps that will be taken to address each comment. These responses have been incorporated into the Corrective Action Plan and are enclosed as "Attachment A". The following summarizes the status of each finding and the District's plan for corrective action:

Finding #1 - The District acknowledges that the Memorandum of Understanding with the local police departments was not updated by the deadline required by the Public School Code. The District further acknowledges that the Administration must conduct a formal review of the Bullying Prevention Policy on a tri-annual basis. In response to these findings, the District has taken the following steps:

1. The Memorandum of Understanding with the local police force has been updated and signed by a representative from each entity.

2. The Memorandum of Understanding (MOU) will be reviewed and updated annually. The annual review has been incorporated into a review cycle for contracts, agreements, and policies.
3. The District's Administration will continue to bolster bullying prevention efforts by utilizing various resources, including the Bullying Prevention Toolkit.

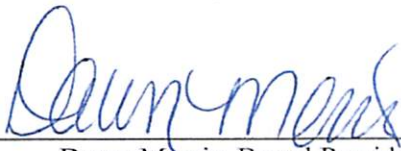
The District has implemented the above steps for corrective action and the Administration will continue to monitor this corrective action plan, on an annual basis, to ensure consistent implementation of the Corrective Action Plan.

Finding #2 – The District acknowledges the finding and understands that proper documentation must be maintained to demonstrate that each building has met the monthly requirement to conduct fire drills. In response to these findings, the District has taken the following steps:

1. The Administration has reviewed the applicable requirements surrounding monthly fire drills with building administration.
2. The District's Supervisor of Transportation and Safety will maintain an internal document to record the monthly drills performed by each building. Central Office Administrators will ensure that a monthly drill has been performed in each building.

The District has implemented the above steps for corrective action and the Administration will continue to monitor this corrective action plan, on an annual basis, to ensure consistent implementation of the Corrective Action Plan.

This Corrective Action plan has been adopted by the District's Board of Directors at a public meeting held on August 13, 2019.



Dawn Merris, Board President



Greg Longwell, Board Secretary



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ATTACHMENT A – CORRECTIVE ACTION PLAN

The following responses were provided by the District's Administration, as part of the Management's Response to each finding. These responses provide additional background information on each finding and planned steps for corrective action.

Finding #1 - The District's Memorandum of Understanding Was Not Updated and the Bullying Prevention Policy Was Not Reviewed as Required by Law.

Specific to the MOU, the Administration acknowledges that it failed to meet the deadline to maintain an updated bi-annual MOU, as described in the finding. As noted by the Office of the Auditor General, the MOU was re-executed on April 4, 2019.

The Administration disagrees with the characterization that a failure to maintain an updated MOU would result in a risk to student safety. The District has a strong relationship with each of the local police departments. Throughout the year, the Administration meets regularly with each department to discuss student safety matters and response protocols. At no time did a lapsed MOU result in a lack of cooperation, direction, or support from the local police force. During the lapsed period of time, the local police departments continued to work with the District collaboratively in planning for, and responding to, school-related incidents.

Specific to bullying prevention, the Office of the Auditor General did not provide specific statutory or Public School Code language that clearly defines a "review." The District was unable to provide supporting documentation to evidence the fact that the bullying policy was reviewed based on the Office of the Auditor General's interpretation of a review. The policy is reviewed annually with students, staff, and administrators. The fact that the review occurred did not provide sufficient audit evidence for the purpose of this audit. Based on these facts, the Administration disagrees with the finding related to the review of the bullying policy.

Specific to the subsections of the bullying prevention finding, each item identified is a "best practice" from the *PA Bullying Prevention Toolkit (Toolkit)*, and is neither a statute-based expectation, nor a requirement of the Act. As such, the Administration feels that it is unfair to characterize this issue as a finding of non-compliance, given that the finding addresses suggested practices. Based on these facts, the District's Administration strongly disagrees with this section of the finding.

MASD is deliberate in its efforts to combat bullying. The Administration believes these efforts are aligned to guidance provided by the *Toolkit*. The Administration has provided the Office of the Auditor General with examples to support the District's efforts to provide bullying education

to students and staff. These efforts include education about bullying, how to report bullying, and details about how reports of bullying incidents should be handled. Despite the alignment of this evidence to the *Toolkit*, the District has received a finding related to bullying prevention. This should not negate the effectiveness of the District's anti-bullying efforts, nor does it diminish of said efforts.

In response to the findings, the Administration will:

- A. Develop a system to identify those items which require routine review and update documents and agreements in compliance with applicable laws and regulations.
- B. Establish a District-based requirement that the MOU be updated and re-executed annually.
- C. Consider ways to bolster current bullying prevention efforts and reevaluate the alignment to the PA Bullying Prevention Toolkit.

Finding #2 – The Mechanicsburg Area School District Failed to Conduct All Monthly Fire Drills as Required by the Public School Code and Inaccurately Reported Fire Drill Data to the Pennsylvania Department of Education.

The District was able to produce supporting documentation for 66 of the 72 required fire drills. The Administration is confident that the remaining (6) drills occurred; however, supporting documentation for these (6) drills could not be produced during the audit. The District remains committed to conducting emergency preparedness drills and/or fire drills on a routine basis. The Administration requires each of the District's (8) school buildings to conduct a drill at least once per month through the course of the school year.

In reviewing the 2017-2018 Fire Drill Accuracy Certification Statement, the Administration further acknowledges that there is an alignment issue between the type of drill that was reported and the type of drill that actually occurred. This resulted in (5) emergency preparedness drills being reported as fire drills. This does not affirm negligence on the part of the Administration's effort to prepare students and staff for emergency events. School safety remains a priority for the Administration and staff of the Mechanicsburg Area School District. The Administration routinely works with students and staff on emergency preparedness drills, fire drills, and situational awareness.

The Administration routinely seeks guidance and direction from local law enforcement and emergency response agencies. The District establishes response procedures based on guidance set forth in the *FEMA Comprehensive Preparedness Guide* and the *PA All Hazards School Safety Planning Toolkit*. In an effort to prepare students and staff to be situationally aware, the District continues to seek opportunities to conduct a variety of emergency preparedness drills and fire drills throughout the year. The specific assumptions or circumstances surrounding each drill may be adjusted to better prepare students and staff to be able to respond to a variety of situations.

In response to the finding, the Administration will:

- A. Review internal procedures for documenting and retaining evidence of emergency drills.
- B. Ensure that information contained in the Fire Drill Accuracy Certification Statement aligns with the requirements outlined in Section 1517.