

PERFORMANCE AUDIT

Allegheny-Clarion Valley School District Clarion County, Pennsylvania

November 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Mr. David B. McDeavitt, Superintendent
Allegheny-Clarion Valley School District
P.O. Box 100
Foxburg, Pennsylvania 16036

Mrs. Jennifer Feicht, Board President
Allegheny-Clarion Valley School District
P.O. Box 100
Foxburg, Pennsylvania 16036

Dear Mr. McDeavitt and Mrs. Feicht:

We have conducted a performance audit of the Allegheny-Clarion Valley School District (District) for the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Transportation Operations
- Bus Driver Requirements

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the full results in this report. However, we communicated the results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

Our audit identified significant internal control deficiencies in the transportation operations of the District and those deficiencies are detailed in the finding in this report titled:

- The District Failed to Obtain the Required Supporting Documentation to Verify the More Than \$3.1 Million Received in Regular Transportation Reimbursement for the 2015-2016 Through 2018-19 School Years

We also found that the District performed adequately in the other bulleted area listed above and no significant internal control deficiencies were identified.

Mr. David B. McDeavitt
Mrs. Jennifer Feicht
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

November 18, 2020

cc: **ALLEGHENY-CLARION VALLEY SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2019-20 School Year*	
Counties	Clarion, Butler, Armstrong & Venango
Total Square Miles	121
Number of School Buildings	2
Total Teachers	60
Total Full or Part-Time Support Staff	58
Total Administrators	4
Total Enrollment for Most Recent School Year	600
Intermediate Unit Number	6
District Career and Technical School	Clarion County Career Center

* - Source: Information provided by the District administration and is unaudited.

Mission Statement*

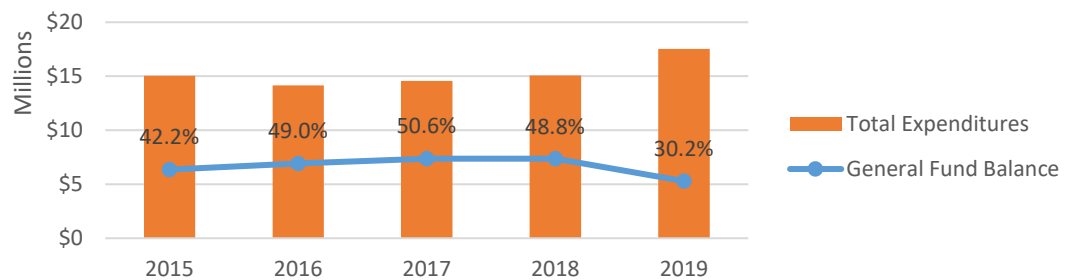
Allegheny Clarion Valley, in conjunction with the community, will ensure a comprehensive education that inspires students to: Dream Big, Work Hard, and Act Responsibly.

Financial Information

The following pages contain financial information about the Allegheny-Clarion Valley School District obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.

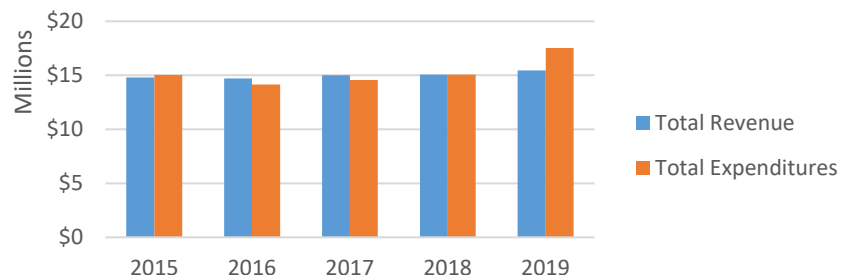
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2015	\$6,348,155
2016	\$6,933,938
2017	\$7,366,613
2018	\$7,356,723
2019	\$5,290,379



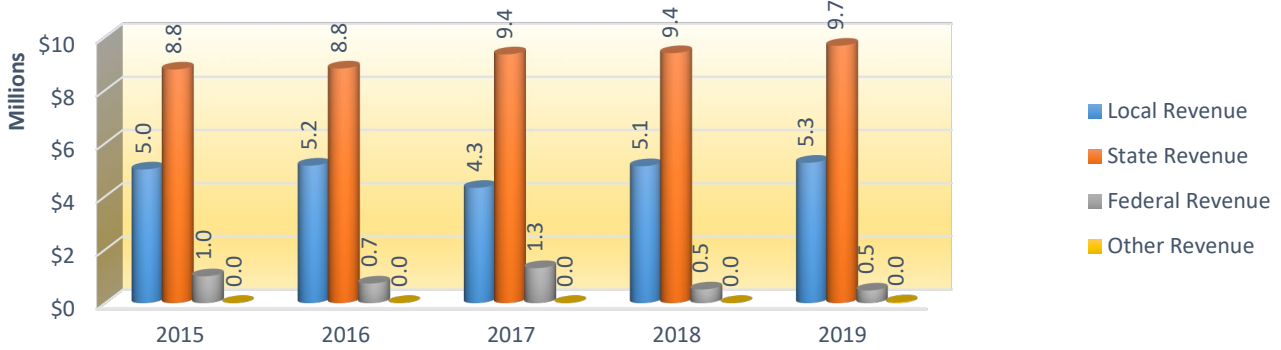
Revenues and Expenditures

	Total Revenue	Total Expenditures
2015	\$14,812,335	\$15,047,778
2016	\$14,724,472	\$14,138,688
2017	\$14,997,088	\$14,564,415
2018	\$15,058,932	\$15,068,821
2019	\$15,455,856	\$17,522,201

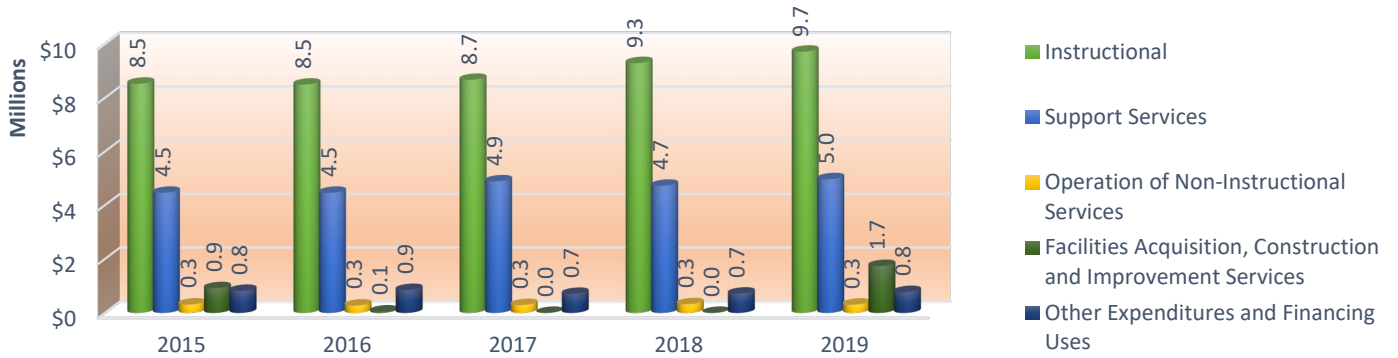


Financial Information Continued

Revenues by Source

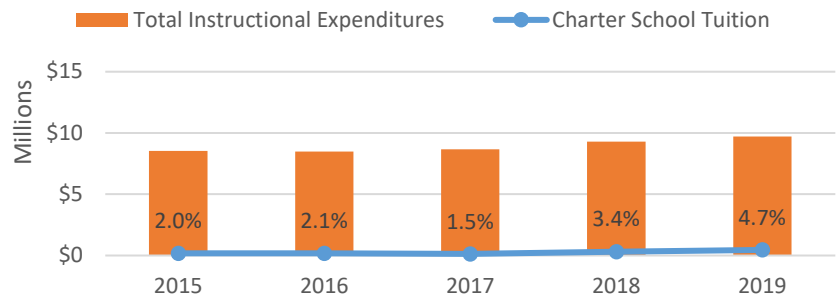


Expenditures by Function



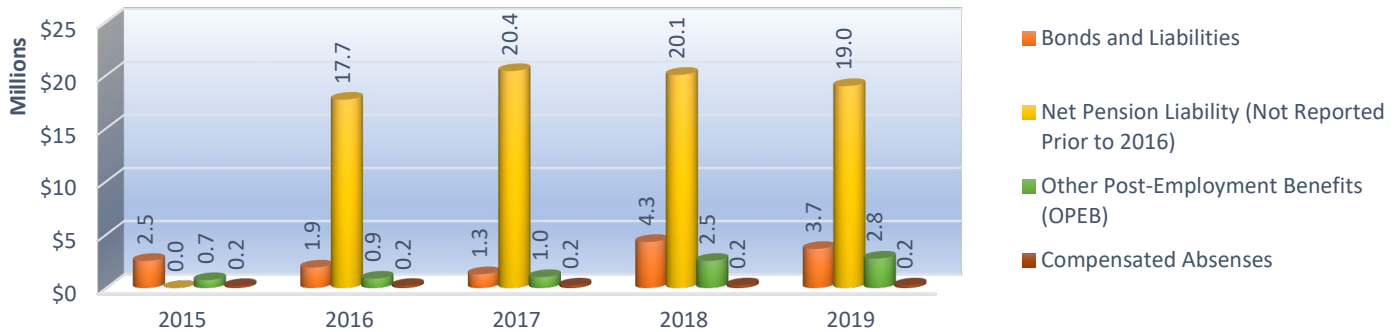
Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2015	\$174,591	\$8,529,978
2016	\$175,402	\$8,496,584
2017	\$132,574	\$8,673,576
2018	\$319,332	\$9,299,656
2019	\$456,165	\$9,723,354



Financial Information Continued

Long-Term Debt



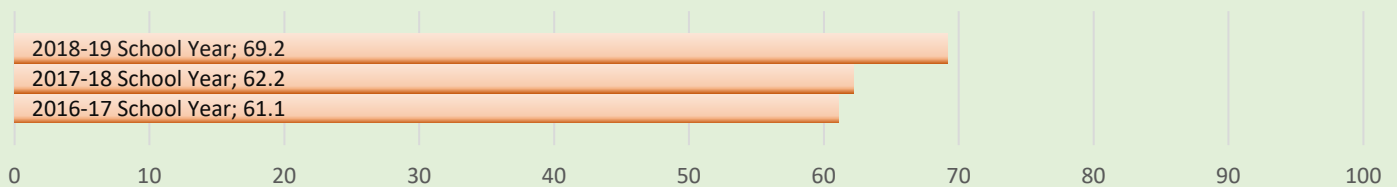
Academic Information

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE’s data files for the 2016-17, 2017-18, and 2018-19 school years.¹ The District’s individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.²

District-wide SPP Scores



¹ PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE’s publicly available website.

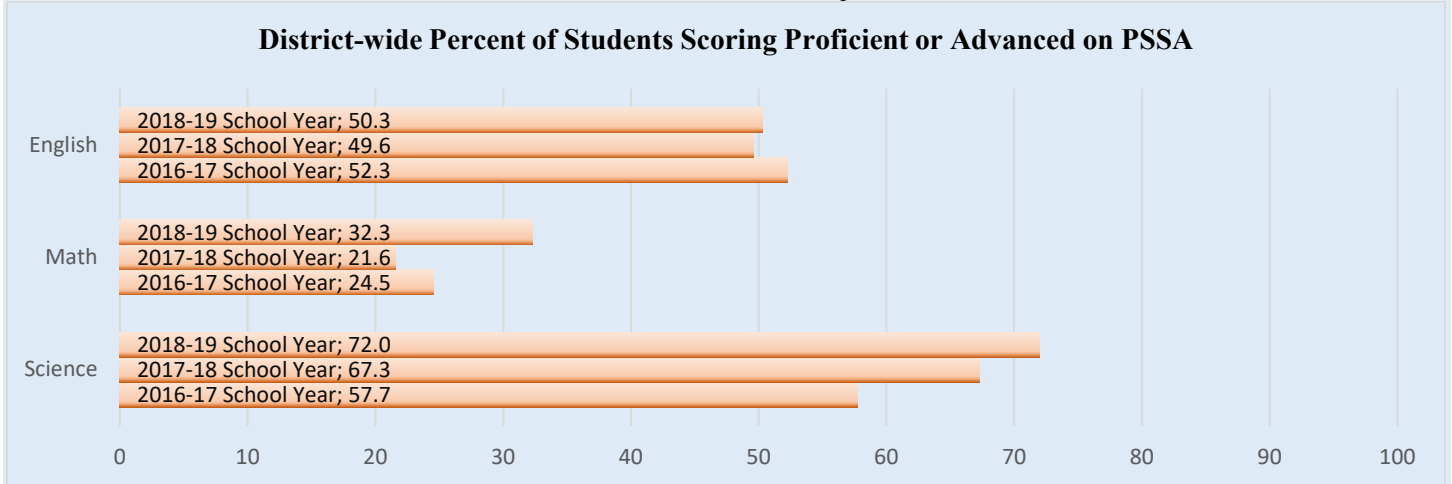
² PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

Academic Information Continued

What is the PSSA?

The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

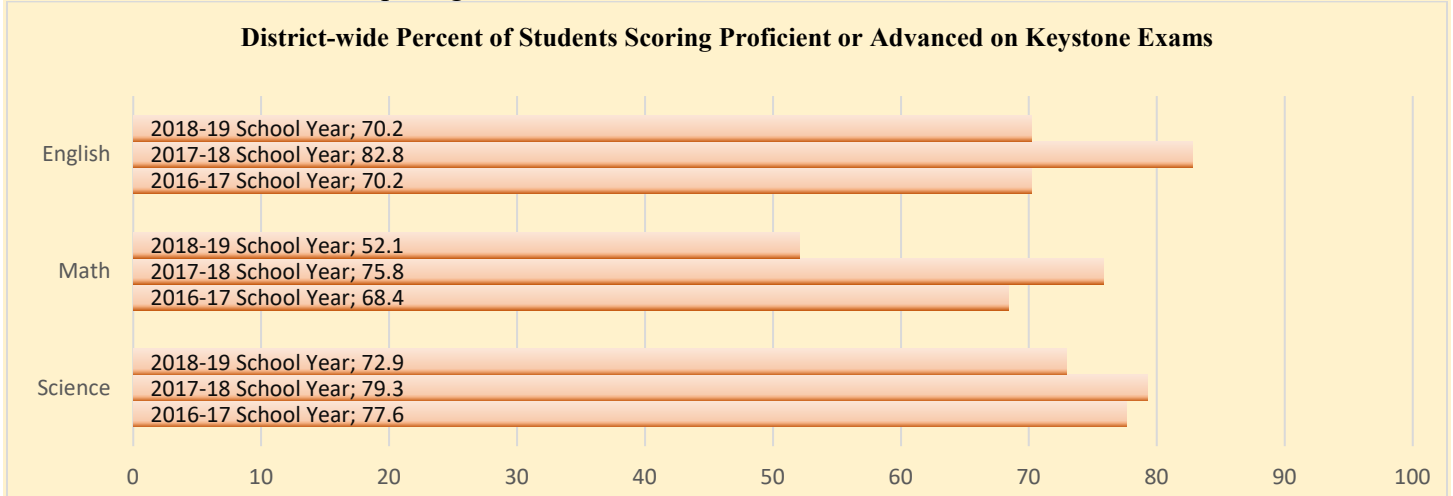
The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards. The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.



Academic Information Continued

What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.³ In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

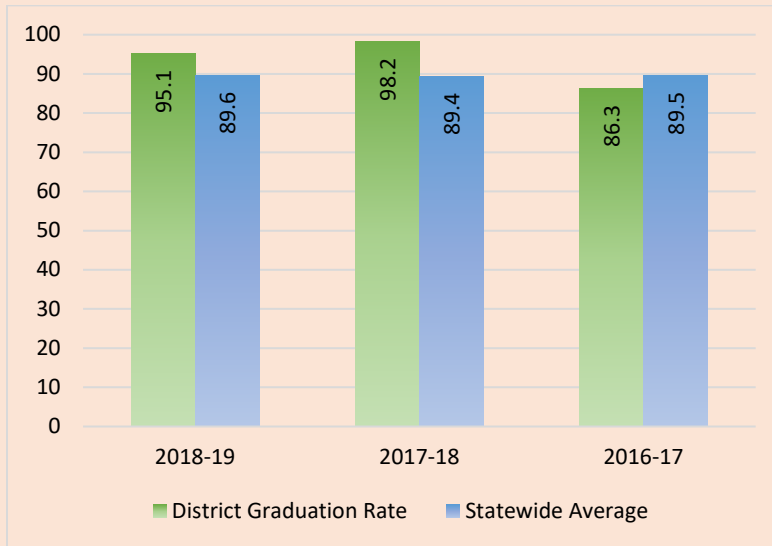


³ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1).

Academic Information Continued

What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.⁴



⁴ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information:
<http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate.aspx>.

Finding

Finding

The District Failed to Obtain the Required Supporting Documentation to Verify the More Than \$3.1 Million Received in Regular Transportation Reimbursement for the 2015-2016 Through 2018-19 School Years.

Criteria relevant to the finding:

Student Transportation Subsidy

The Public School Code (PSC) provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 (relating to Payments on account of pupil transportation) of the PSC specifies the transportation formula and criteria. *See* 24 P.S. § 25-2541.

Total Students Transported

Section 2541(a) of the PSC states, in part: “School districts shall be paid by the commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district’s aid ratio. In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes...” *See* 24 P.S. § 25-2541(a).

The Allegheny-Clarion Valley School District (District) failed to obtain the required supporting documentation necessary for us to verify the accuracy of the \$3,179,574 received in regular transportation reimbursements received for the 2015-16, 2016-17, 2017-18, and 2018-19 school years. The District made multiple transportation reporting errors due to its lack of understanding of the Pennsylvania Department of Education’s (PDE) requirements in regard to compiling and reporting transportation data; however, we were unable to quantify these reporting errors due to the District’s failure to obtain and maintain the required supporting documentation.

School districts receive two separate transportation reimbursement payments from PDE. One reimbursement is broadly based on the number of students transported on each vehicle, the number of days each vehicle was used for transporting students, and the number of miles that vehicles are in service, both with and without students (regular transportation reimbursement). The other reimbursement is based solely on the number of nonpublic school and charter school students transported (supplemental transportation reimbursement). The issues discussed in this finding pertain to the District’s regular transportation reimbursements received.

It is also important to note that the Public School Code (PSC) requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for transportation reimbursements. The District completed a sworn statement for all four school years discussed in this finding. It is essential that the District accurately report transportation data to PDE and retain the supporting documentation for this transportation data. Further, the sworn statement of student transportation data should not be filed with the state Secretary of Education unless the data has been double-checked for accuracy by personnel trained on PDE’s reporting requirements. An official signing a sworn statement must be aware that by submitting the transportation data to PDE, he/she is asserting that the information is true and that they have verified evidence of accuracy.⁵

⁵ Please note that while a sworn statement is different from an affidavit, in that a sworn statement is not typically signed or certified by a notary public but are, nonetheless, taken under oath. *See* <https://legaldictionary.net/sworn-statement/> (accessed September 4, 2019).

Criteria relevant to the finding (continued):

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. See 24 P.S. § 25-2543.

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphases added.) Ibid.

The table below illustrates the number of vehicles, students, and annual miles reported by the District to PDE along with the regular transportation reimbursement received for the 2015-16 through 2018-19 school years.

Allegheny-Clarion Valley School District Regular Transportation Reimbursement Data				
School Year	Number of Vehicles Reported	Total Number of Students Transportation	Total Annual Miles Reported	Regular Transportation Reimbursement Received
2015-16	33	759	420,026	\$ 648,332
2016-17	34	708	439,538	\$ 775,869
2017-18	33	743	493,175	\$ 851,792
2018-19	37	775	517,406	\$ 903,581
Totals	137	2,985	1,870,145	\$3,179,574

The District contracted with multiple vendors to transport students during the audit period. We found that the District did not obtain odometer readings for some vendors, but instead relied on summary information provided by vendors. Without complete and adequate source documents, we were unable to verify the accuracy of the information reported for those vendors. Additionally, PDE guidelines state that districts are required to report the number of miles per day, to the nearest tenth, that each vehicle travels with and without students. We found that the District accepted odometer readings that were not complete to the tenth of the mile and lacked odometer readings recorded at every stop as required by PDE. Without this supporting documentation, we were unable to determine if miles with and without students was accurately reported.

Furthermore, we found that the District failed to accurately report all vehicles used to transport students and, for the vehicles for which source documentation was obtained and retained, we found multiple reporting errors in the data. Some of the errors identified were incorrectly reporting mileage used to transport students outside of the school year and failing to accurately report the number of students transported. Despite the errors we identified, we were unable to calculate the financial impact on the District as a result of the District’s lack of supporting documentation for all vehicles reported to PDE.

It was evident to us during our review and conversations with District officials that the District official responsible for reporting this data did not have an understanding of PDE transportation guidelines. This official did not know what supporting documentation was required to accurately report transportation data and therefore accepted some supporting documentation was not complete or received none at all. The District

*Criteria relevant to the finding
(continued):*

PDE instructions for Local Education Agencies (LEA) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE. <http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf> (Accessed on 8/27/20.)

Daily Miles With

Report the number of miles per day, to the nearest tenth, that the vehicle traveled with pupils. If this figure changed during the year, calculate a weighted average or sample average.

Daily Miles Without

Report the number of miles per day, to the nearest tenth, that the vehicle traveled without pupils. If this figure changed during the year, calculate a weighted average or sample average.

Pupils Assigned

Report the greatest number of pupils assigned to ride this vehicle at any one time during the day. Report the number of pupils assigned to the nearest tenth. The number cannot exceed the seating capacity. If the number of pupils assigned changed during the year, calculate a weighted average or a sample average.

official solely responsible for reporting this data did not have the knowledge to accurately report the required data to PDE, nor did the District have internal controls adequate to ensure the appropriate manner of compiling, processing, and reporting of transportation data.

Additionally, the District did not have written procedures regarding the accurate compilation and reporting of transportation data. The District was reliant on merely one District official to compile and report transportation data and, despite signing the sworn statement each school year, the District Superintendent did not review this data or ensure that complete supporting documentation was obtained. The District did not have an employee independent of the employee compiling and calculating transportation data review the data prior to reporting to PDE.

Recommendations

The Allegheny-Clarion Valley School District should:

1. Ensure District personnel in charge of calculating, reviewing, and reporting transportation data are all trained with regard to PDE’s reporting requirements. Training should include identifying the required supporting documents the District needs to obtain so data can be accurately reported to PDE.
2. Develop written administrative procedures that specifically address how transportation data is collected, reviewed, and reported to PDE. These procedures should include a review of transportation data by an employee other than the employee who prepared the data to provide additional assurance of the accuracy of the information before it is submitted to PDE.
3. Ensure that the sworn statement of student transportation data is not filed with the Secretary of Education until the data has been properly double-checked for accuracy by someone other than the employee compiling the data and who has also been trained on PDE’s reporting requirements.
4. Review the transportation report completed for the 2019-20 school year and, if necessary, submit revisions to PDE.

Management Response

District management provided the following response:

“The Allegheny-Clarion Valley School District will follow the state auditors’ recommendations.”

Auditor Conclusion

We are hopeful that the District will follow our recommendations. It is imperative for the District to maintain documentation for the transportation reimbursement subsidies it receives. We will review the District's implementation of our recommendations during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior Limited Procedures Engagement of the Allegheny-Clarion Valley School District resulted in no findings or observations.

Appendix A: Audit Scope, Objectives, and Methodology

School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, the Pennsylvania Department of Education (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,⁶ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of transportation operations, bus driver requirements, and school safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2015 through June 30, 2019. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.⁷ *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.⁸ The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contain principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

⁶ 72 P.S. §§ 402 and 403.

⁷ District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

⁸ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

Principle	Description
Control Environment	
1	Demonstrate commitment to integrity and ethical values
2	Exercise oversight responsibility
3	Establish structure, responsibility, and authority
4	Demonstrate commitment to competence
5	Enforce accountability
Risk Assessment	
6	Define objectives and risk tolerances
7	Identify, analyze, and respond to risks
8	Assess fraud risk
9	Identify, analyze, and respond to change

Principle	Description
Control Activities	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
Information and Communication	
13	Use quality information
14	Communicate internally
15	Communicate externally
Monitoring	
16	Perform monitoring activities
17	Evaluate issues and remediate deficiencies

In compliance with generally accepted government auditing standards, we must determine whether internal control is significant to our audit objectives. We base our determination of significance on whether an entity’s internal control impacts our audit conclusion(s). If some, but not all, internal control components are significant to the audit objectives, we must identify those internal control components and underlying principles that are significant to the audit objectives.

During the planning phase of our audit, we obtained a general understanding of the District’s control environment. In performing our audit, we obtained an understanding of the District’s internal control sufficient to identify and assess the internal control significant within the context of the audit objectives. Figure 2 represents a summary of the internal control components and underlying principles that we identified as significant to the overall control environment and the specific audit objectives (denoted by an “X”).

Figure 2 – Internal Control Components and Principles Identified as Significant

Principle →	Internal Control Significant ?	Control Environment					Risk Assessment				Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
General/overall	Yes	X	X	X	X	X	X	X		X				X	X	X		
Transportation	Yes							X	X		X		X	X	X	X	X	
Bus Drivers	Yes										X		X			X	X	
Safe Schools	No																	

With respect to the principles identified, we evaluated the internal control(s) deemed significant within the context of our audit objectives and assessed those controls to the extent necessary to address our audit objectives. The results of our evaluation and assessment of the District's internal control for each objective is discussed in the following section.

Objectives/Scope/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District's annual financial reports, annual General Fund budgets, and the independent audit reports of the District's basic financial statements for the 2014-15 through 2017-18 fiscal years. We conducted analytical procedures on the District's state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's effectiveness in four areas as described below. As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

Transportation Operations

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct regular transportation reimbursements from the Commonwealth?⁹
 - ✓ To address this objective, we assessed the District's internal controls for obtaining, inputting, processing, and reporting transportation data to PDE. We then interviewed District personnel to get a better understanding of the District's reporting of transportation data and specifically the supporting documentation retained during this process. We then attempted to review 18 of the 33 vehicles used to transport students during the 2017-18 school year; however, we found that the District did not have the required supporting documentation for us to conclude on the transportation data reported and reimbursement received. Due to the District not having the required documentation, we expanded our review the remaining 15 vehicles in the 2017-18 school year and all vehicles used to transport students during the 2015-16, 2016-17, and 2018-19 school years.¹⁰

Conclusion: The results of our procedures identified significant internal control deficiencies related to the reporting of regular transportation data to PDE. Our results are detailed in the finding beginning on page 7 of this report.

⁹ See PSC 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; State Board of Education's regulations 22 Pa. Code Chapter 11.

¹⁰ The District reported 33 total vehicles used to transport students for the 2015-16 school year, 34 total vehicles for the 2016-17 school year, and 37 total vehicles for the 2018-19 school year.

Bus Driver Requirements

- Did the District ensure that all bus drivers transporting District students are board approved and had the required driver's license, physical exam, training, background checks, and clearances¹¹ as outlined in applicable laws?¹² Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
 - ✓ To address this objective, we assessed the District's internal controls for reviewing, maintaining, and monitoring the required bus driver qualification documents. We determined if all drivers were board approved by the District. We randomly selected 10 of the 66 bus drivers transporting District students on March 12, 2020, and reviewed documentation to determine if the District complied with the requirements for bus drivers' qualifications and clearances.¹³ We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals.

Conclusion: The results of our procedures did not identify any significant internal control deficiencies required to be reported. In addition, our procedures related to this objective did not disclose any reportable issues.

School Safety

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, memorandums of understanding with local law enforcement?¹⁴ Also, did the District follow best practices related to physical building security and providing a safe school environment?
 - ✓ To address this objective, we reviewed a variety of documentation including safety plans, risk and vulnerability assessments, anti-bullying policies, safety committee meeting minutes, and memorandums of understanding with local law enforcement.

Conclusion: Due to the sensitive nature of school safety, the results of our review for this portion of the objective are not described in our audit report, but they were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.¹⁵

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?¹⁶ Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?

¹¹ Auditors reviewed the required state, federal, and child abuse background clearances that the District obtained from the most reliable sources available, including the FBI, the Pennsylvania State Police, and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

¹² PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education's regulations 22 *Pa. Code Chapter 8*.

¹³ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective, accordingly, the results of this audit procedure are not, and should not be, projected to the population.

¹⁴ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

¹⁵ Other law enforcement agencies include the Pennsylvania State Police, the Attorney General's Office, and local law enforcement with jurisdiction over the District's school buildings.

¹⁶ PSC (Fire and Security Drills) 24 P.S. § 15-1517.

- ✓ To address this objective, we obtained and reviewed the fire and security drill records for the 2018-19 school year. We determined if a security drill was held within the first 90 days of the school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation.

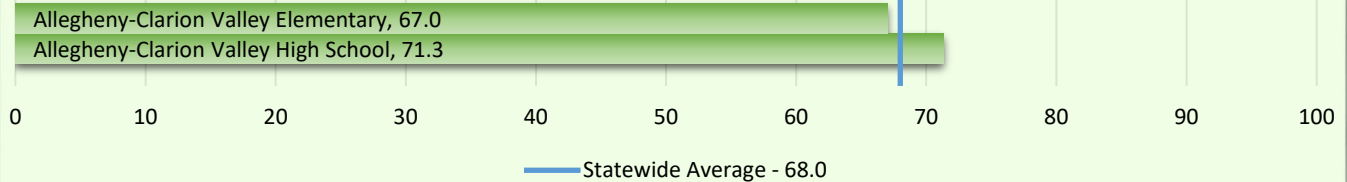
Conclusion: The results of our procedures for this portion of the objective did not disclose any reportable issues.

Appendix B: Academic Detail

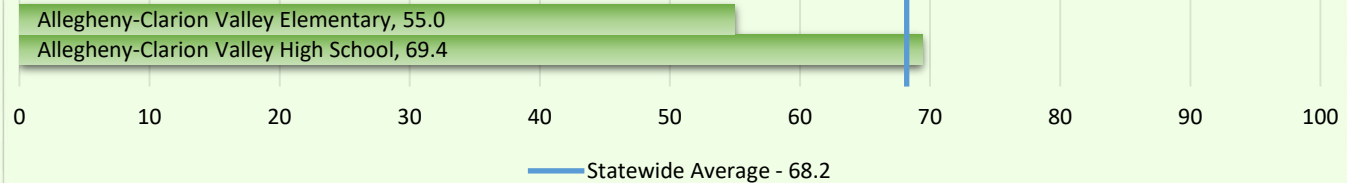
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.¹⁷ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.¹⁸

SPP School Scores Compared to Statewide Averages

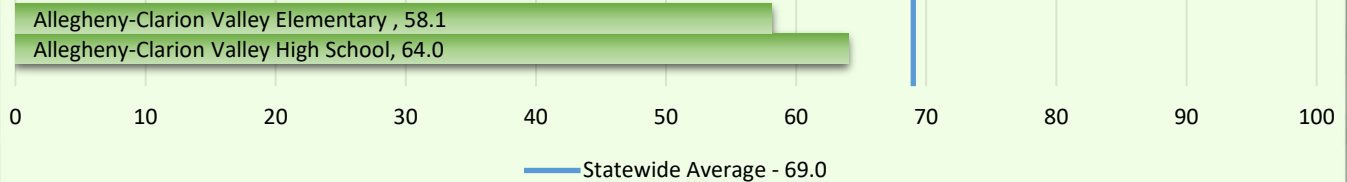
2018-19



2017-18



2016-17

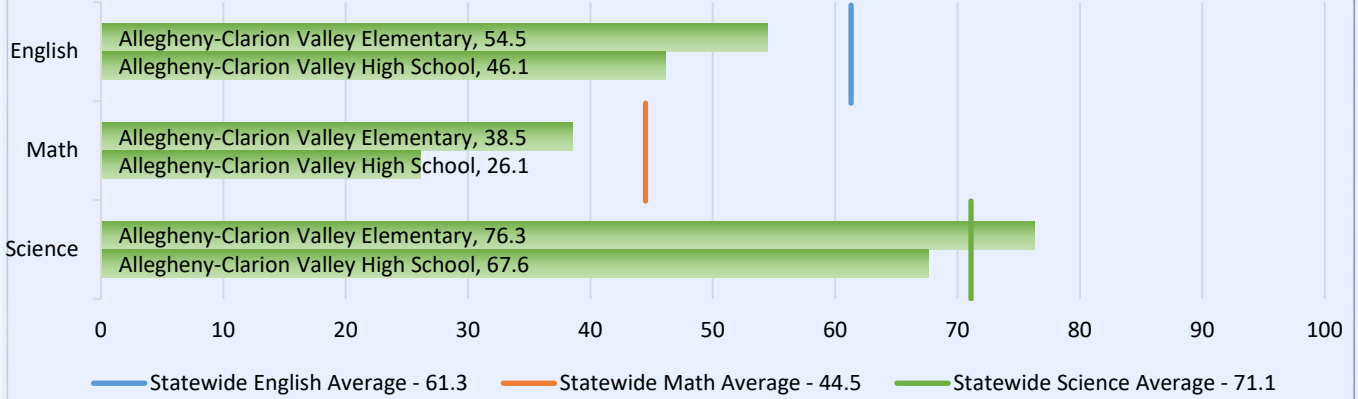


¹⁷ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

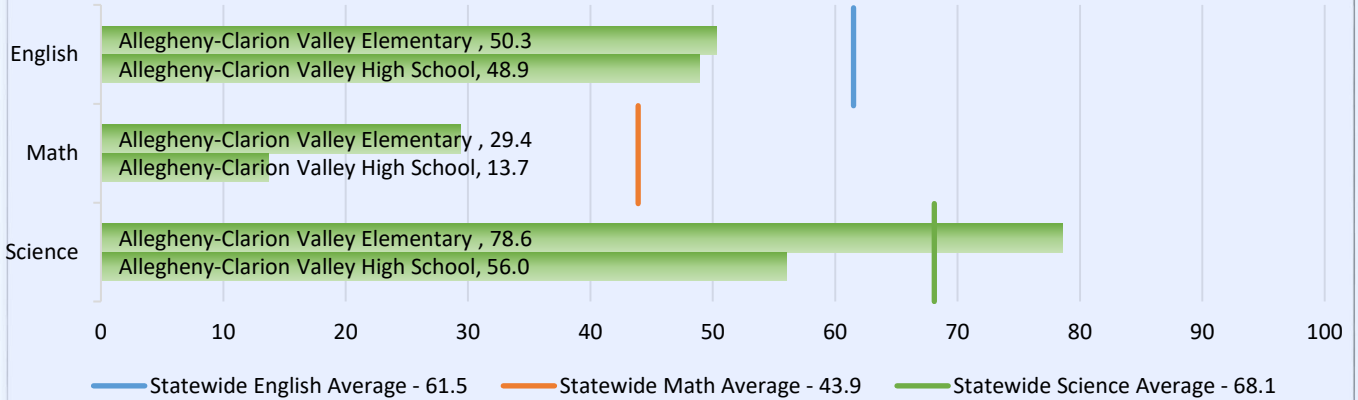
¹⁸ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

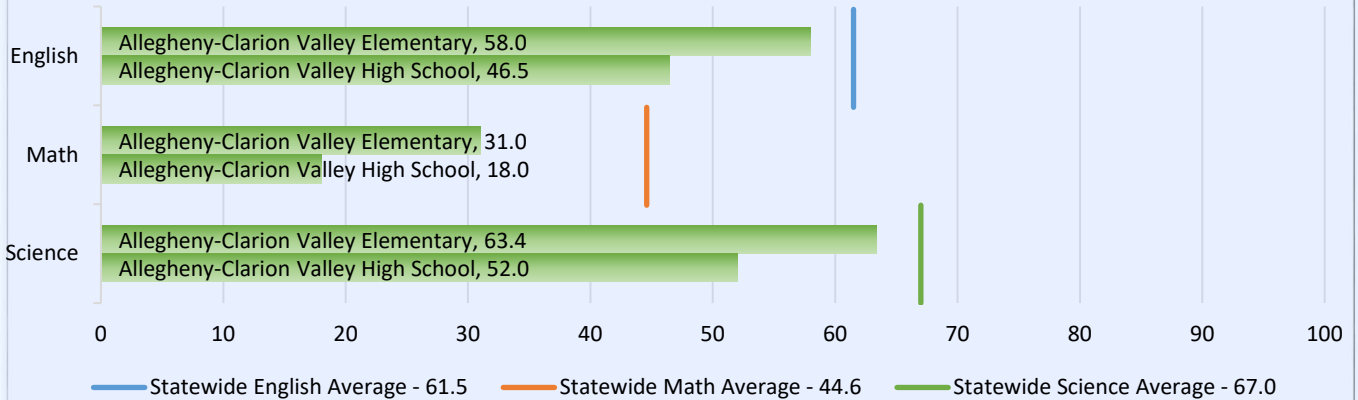
2018-19



2017-18

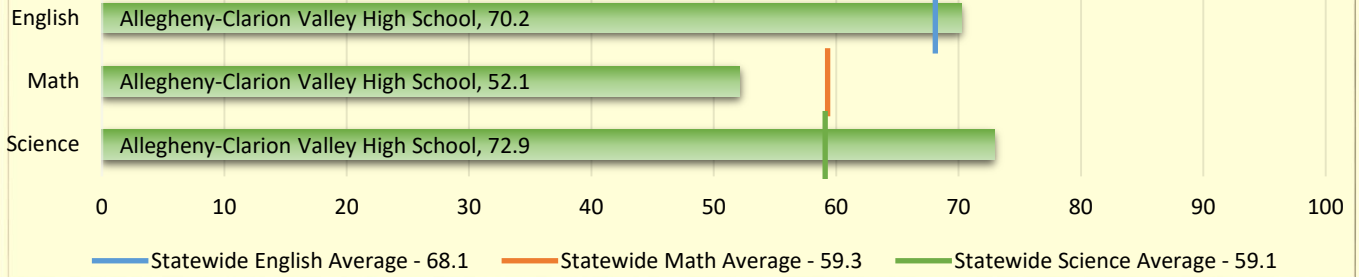


2016-17

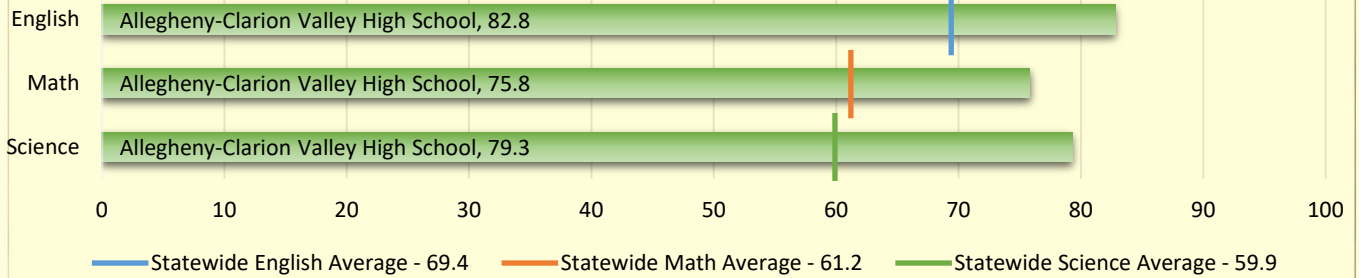


Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

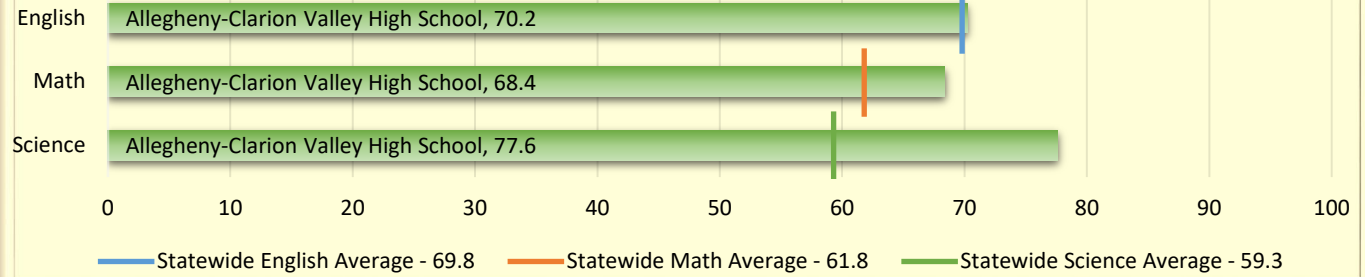
2018-19



2017-18



2016-17



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