

# PERFORMANCE AUDIT

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## Cumberland Valley School District Cumberland County, Pennsylvania

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June 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania  
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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Dr. David E. Christopher, Superintendent  
Cumberland Valley School District  
6746 Carlisle Pike  
Mechanicsburg, Pennsylvania 17050

Mrs. Heather Dunn, Board President  
Cumberland Valley School District  
6746 Carlisle Pike  
Mechanicsburg, Pennsylvania 17050

Dear Dr. Christopher and Mrs. Dunn:

We have conducted a performance audit of the Cumberland Valley School District (District) for the period July 1, 2014 through June 30, 2018, 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
- ❖ Administrator Separations
- ❖ Bus Driver Requirements
- ❖ Facility Usage Policy

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 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.

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.

Our audit found that the District performed adequately in the bulleted areas listed above.

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".

Eugene A. DePasquale  
Auditor General

February 20, 2020

cc: CUMBERLAND VALLEY SCHOOL DISTRICT Board of School Directors

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## Background Information

School Characteristics 2018-19 School Year <sup>A</sup>	
County	Cumberland
Total Square Miles	100
Number of School Buildings	11 <sup>B</sup>
Total Teachers	612
Total Full or Part-Time Support Staff	465
Total Administrators	65
Total Enrollment for Most Recent School Year	9,250
Intermediate Unit Number	15
District Vo-Tech School	Cumberland-Perry Area Vocational Technical School

A – Source: Information provided by the District administration and is unaudited.

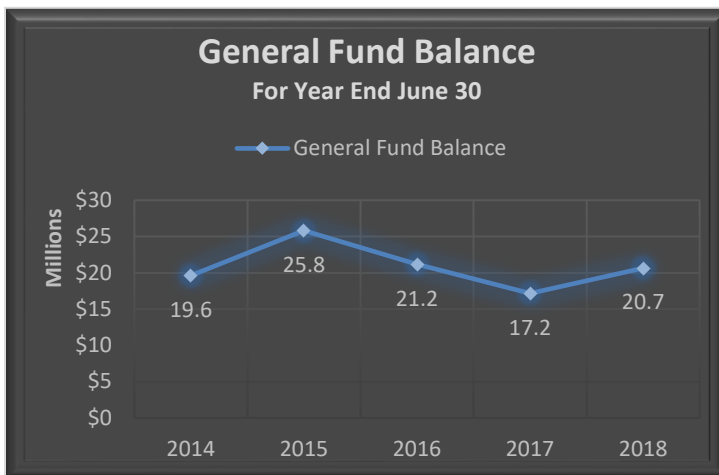
B – There is only ten buildings listed on the Academic section of this report. The Winding Creek Elementary School opened during the 2018-19 school year.

## Mission Statement<sup>A</sup>

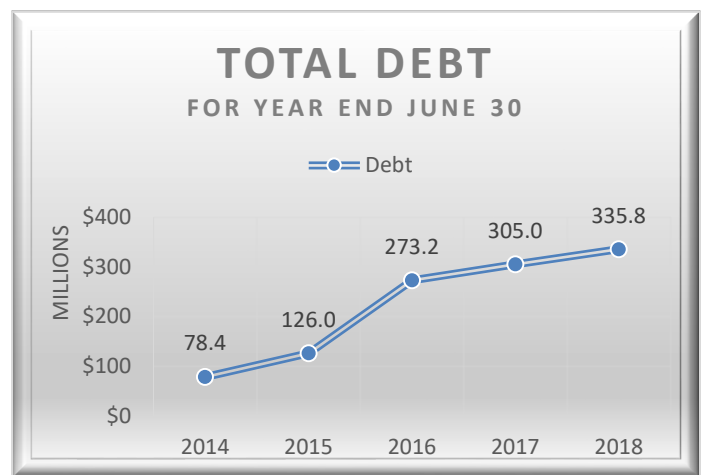
The Cumberland Valley School District, in collaboration with students, educators, parents and the community, is committed to developing 21<sup>st</sup> century learning and thinking skills through a rigorous, relevant, and comprehensive curriculum, while preparing students to be innovative, productive citizens in an interconnected world.

## Financial Information

The following pages contain financial information about the Cumberland Valley School District (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**.

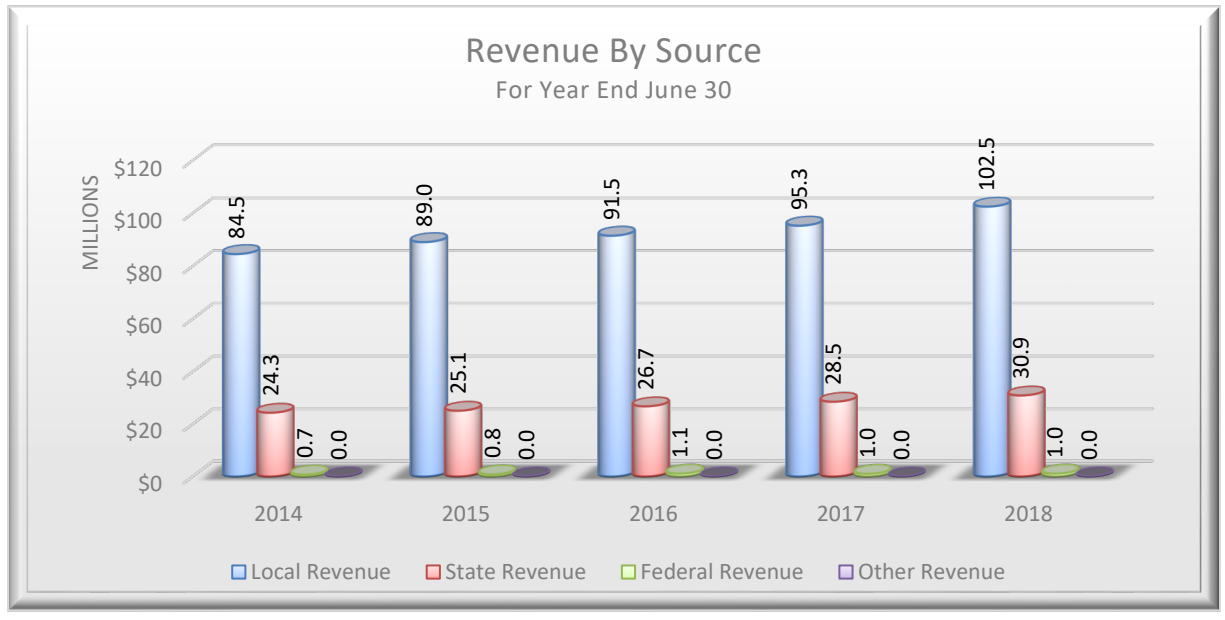
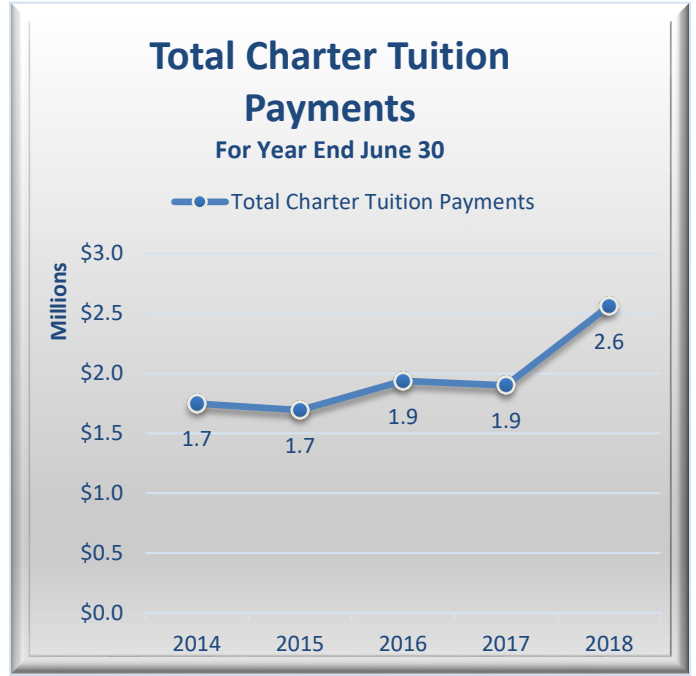
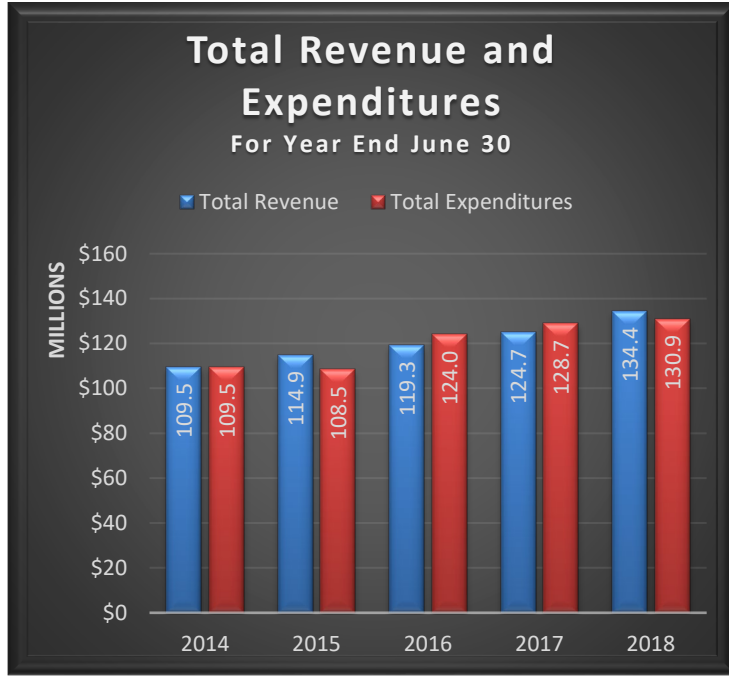


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.

## Financial Information Continued

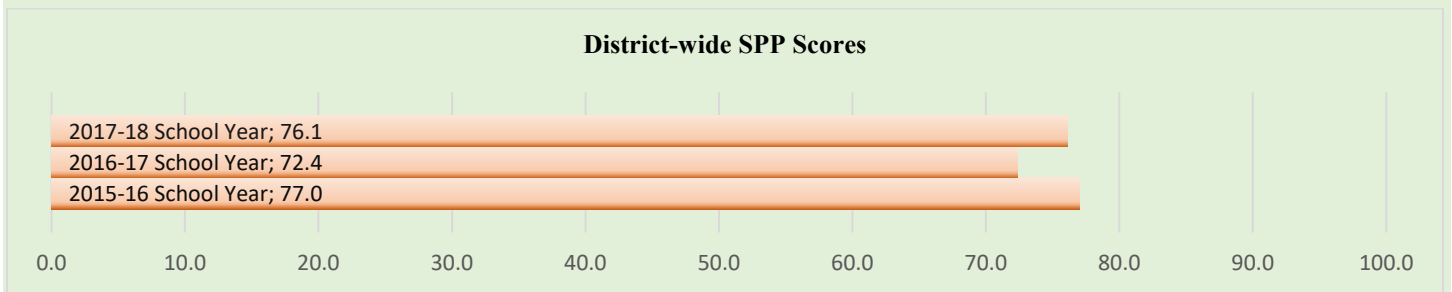


## Academic Information

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 2015-16, 2016-17, and 2017-18 school years.<sup>1</sup> 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. 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.<sup>2</sup>

### 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.<sup>3</sup>



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<sup>1</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publicly available website.

<sup>2</sup> 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.

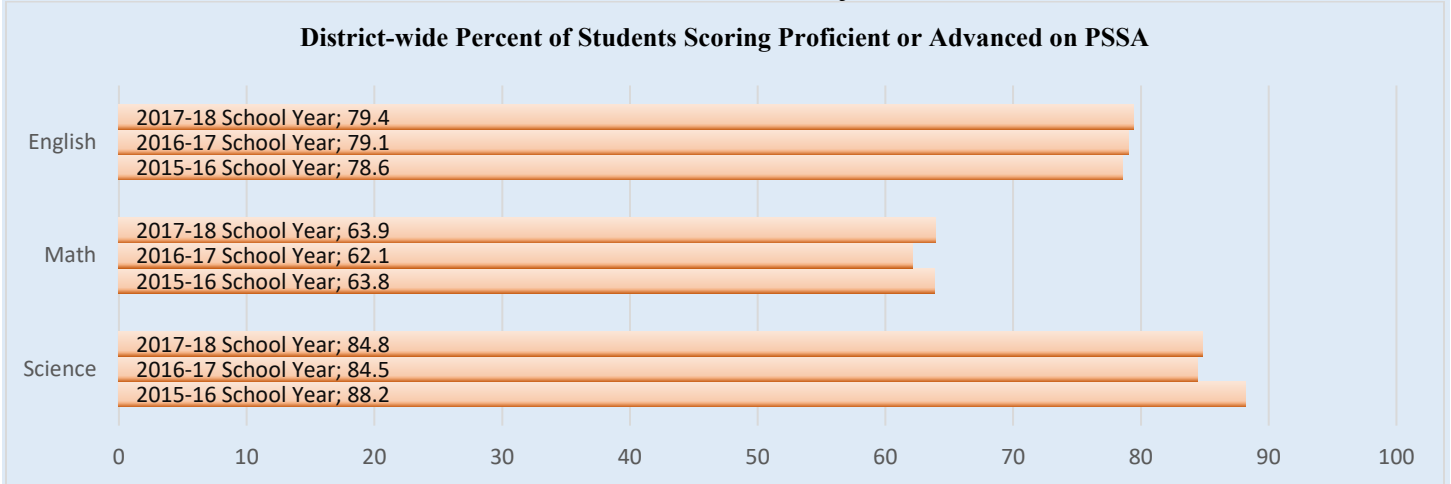
<sup>3</sup> PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

## Academic Information Continued

### What is the PSSA?

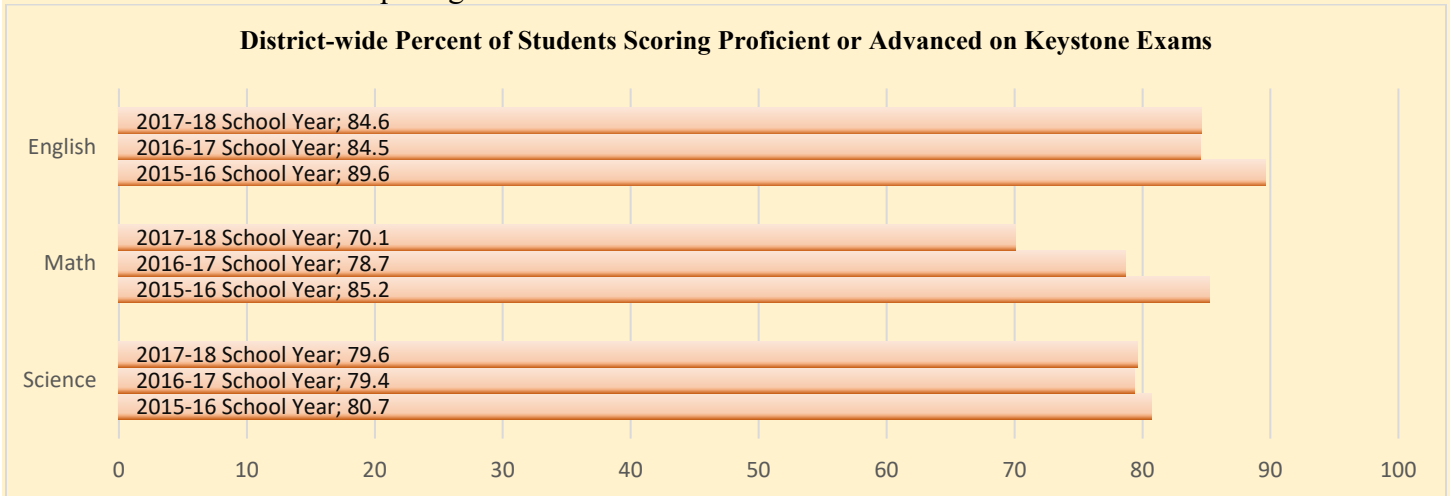
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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



### 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.<sup>4</sup> 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.

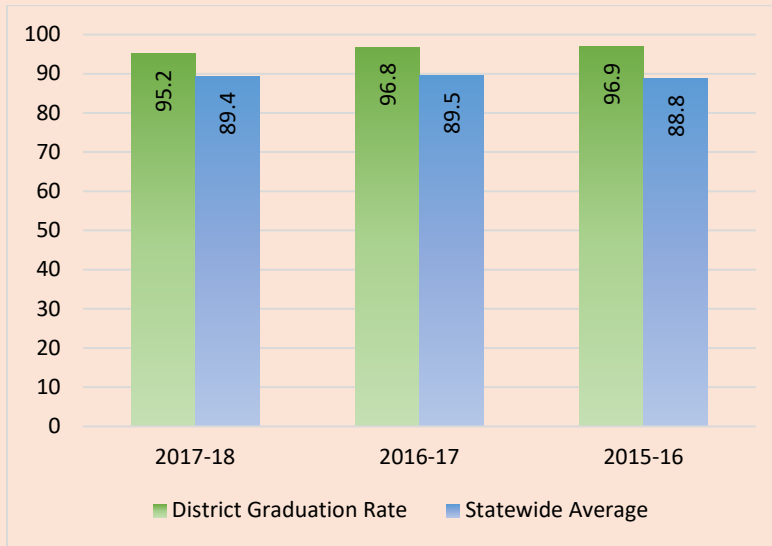


<sup>4</sup> Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. See 24 P.S. § 1-121(b) (1).

## 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.<sup>5</sup>



<sup>5</sup> 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

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For the audited period, our audit of the Cumberland Valley School District resulted in no findings.

## Status of Prior Audit Findings and Observations

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Our prior audit of the Cumberland Valley School District (District) released on January 28, 2016, resulted in two findings, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in each status section below.

### Auditor General Performance Audit Report Released on January 28, 2016

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**Prior Finding No. 1: The District Failed to Obtain Board-Approved Contracts for Transportation Services for the 2009-10 and 2013-14 School Years**

Prior Finding Summary: The administration engaged the services of transportation vendors without board approval of contracts in two school years, 2009-10 and 2013-14. In addition, while our review confirmed the Board of School Directors (Board) approved contracts for the three school years from 2010-11 through 2012-13, the District was unable to provide auditors with copies of the executed contracts for those years, thereby limiting our ability to verify compliance with approved contract terms when auditing payments to vendors.

Prior Recommendations: We recommended that the District should:

1. Require that a contract or written agreement be approved by an affirmative vote of the Board *prior* to engaging in any business with transportation vendors. It should also ensure that all transportation contracts are reviewed by the District's solicitor *prior* to board approval.
2. Prepare written procedures to ensure the District complies with the Public School Code and the District's contracting policy.

Current Status: The District did take corrective action to address our prior recommendations. The District worked with the District's solicitor and each of the bus contractors to revamp the entire structure of the contracts. The new contracts include a Master Service Agreement for the bus contractors coupled with a fee arrangement agreement. The new contracts were provided to the Board for their consideration and subsequently approved on August 22, 2017.

In regards to Recommendation No. 2, although the administration did not prepare specific written procedures to document the approval process, it has improved the oversight capabilities by saving the contracts in a digital format instead of just a paper format. This has allowed for a more centralized record keeping process and reduces the likelihood that contracts would be unavailable due to manager turnover. The digital format has also allowed for improved access by all required parties to oversee timeliness, approval processes and general compliance.

**Prior Finding No. 2: Poor Recordkeeping and District Errors Resulted in a Transportation Subsidy Overpayment in Excess of \$18,000 for the 2011-12 School Year**

Prior Finding Summary: During our review of the District's transportation data, we found clerical and formula errors associated with bus route mileage calculations for the 2011-12 school year, which resulted in a subsidy overpayment of \$18,204.

Prior Recommendations: We recommended that the District should:

1. Prepare written procedures to ensure the District properly accounts for all transportation services and costs, including the preparation of end-of-year reports. These procedures should include a secondary review process with documented evidence of the reviewer's verification of data. The procedures should include at a minimum:
  - a. Consistent computation of mileage based on PDE guidelines for reporting.
  - b. Implementation of safeguards on district-generated spreadsheets to prevent modifications.
2. Review the transportation data for the 2014-15 school year to ensure the new contract stipulations have been properly calculated and the contractors have been properly paid.

Current Status:

The District provided written procedures, which were effective during the 2014-15 school year, to address the collection, recording and reporting of transportation data to PDE. These procedures also included an end of year reconciliation process. The District completed a review of the 2014-15 school year data which did not disclose any transportation data calculation errors or any errors in the amount paid to the contractors. As of February 6, 2020, PDE has not recovered the \$18,204 overpayment from the District's subsidy. However, in an email dated November 12, 2019 from PDE's Division of Subsidy Administration, PDE confirmed the deduction from the District had not been processed and planned to process the adjustment during the 2019-20 fiscal year.

We recommend PDE recover the \$18,204 in transportation subsidy which the District was overpaid.

## Appendix A: Audit Scope, Objectives, and Methodology

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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,<sup>6</sup> 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.

### Scope

Overall, our audit covered the period July 1, 2014 through June 30, 2018. In addition, the scope of each individual audit objective is detailed on the next page.

The Cumberland Valley School District's (District) management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements).<sup>7</sup> In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

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<sup>6</sup> 72 P.S. §§ 402 and 403.

<sup>7</sup> Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

## Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2014 through June 30, 2018. 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 efficiency and effectiveness in the following areas:

- ❖ Transportation Operations
- ❖ Administrator Separations
- ❖ Bus Driver Requirements
- ❖ Facility Usage Policy
- ❖ School Safety

As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?<sup>8</sup>
  - ✓ To address this objective, we randomly selected 18 of 175 vehicles, used to transport District students during the 2016-17 school year<sup>9</sup> to determine if transportation data was accurately reported to PDE.<sup>10</sup> We obtained monthly odometer readings, student rosters, and school calendars and verified the accuracy of the data on the District's sample average calculation worksheet, the PDE-1049, and the PDE-2518 reports submitted to the PDE for the 2016-17 school year. Our review of this objective did not disclose any reportable issues.
- Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code<sup>11</sup> and Public School Employees' Retirement System guidelines?
  - ✓ To address this objective, we reviewed the contracts, leave records, board meeting minutes, board policies, and payroll records for all three individually contracted administrators who separated employment from the District during the period of July 1, 2014 through October 23, 2019. We verified the reason for the separation was made public through the board meeting minutes<sup>12</sup> and that a board vote was conducted according to Section 508 of the Public School Code. Our review of this objective did not disclose any reportable issues.

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<sup>8</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

<sup>9</sup> While representative selection is a required factor of audit sampling methodologies, audit sample 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.

<sup>10</sup> Ibid.

<sup>11</sup> 24 P.S. § 10-1073(e) (2) (v).

<sup>12</sup> Required for all superintendent and assistant superintendent contracts signed or renewed from the date of September 12, 2012, forward.

- Did the District ensure that bus drivers transporting District students had the required driver’s license, physical exam, training, background checks, and clearances<sup>13</sup> as outlined in applicable laws?<sup>14</sup> Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
  - ✓ To address this objective, we randomly selected 40 of the 165 bus drivers transporting District students as of September 25, 2019.<sup>15</sup> We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not result in any reportable issues.
  
- Did the District comply with Board Policy No. 700 to address requests for the use of the District’s facilities by outside organizations?
  - ✓ To address this objective, we reviewed documentation for the 2016-17 and 2017-18 school years. The documentation included 2016-17 and 2017-18 year-to-date revenue detail for all building rental fees from local organizations and a list of organization requests for the use of the high school and two middle schools from July 1, 2016 through June 30, 2018. We reviewed the list of organization requests to confirm the administration approved and/or denied the use of district buildings. We reviewed Board Policy No. 700 and the Administrative Guideline No. 707 for the processing of facility use requests to determine if the District complied with the policy and guidelines. Our review of this objective did not disclose any reportable issues.
  
- Did the District comply with the 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, and fire drills?<sup>16</sup> Also, did the District follow best practices related to providing a safe school environment?<sup>17</sup>
  - ✓ To address this objective, we reviewed a variety of documentation for the 2019-20 school year, including safety plans, training schedules, anti-bullying policies, and school climate surveys. We also reviewed fire drill reports and supporting documentation for the 2017-18 school year. Our procedures for this objective did not disclose any reportable compliance issues. Due to the sensitive nature of school safety, the full results of our review of this objective area are not described in our audit report, but are shared with District officials, PDE, and other appropriate agencies deemed necessary.

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<sup>13</sup> 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.

<sup>14</sup> 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code Chapter 8*.

<sup>15</sup> While representative selection is a required factor of audit sampling methodologies, audit sample 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.

<sup>16</sup> 24 P.S. § 13-1301-A *et seq.*, 35 Pa.C.S. § 7701, and 24 P.S. § 15-1517.

<sup>17</sup> 24 P.S. § 13-1301-A *et seq.*

➤ Did the District comply with the Public School Code’s annual safe schools reporting and Safe2Say requirements?<sup>18</sup> Also, does the District have policies and procedures related to bullying, discrimination, and harassment, and what action has the District taken to address complaints of bullying, discrimination, and harassment?

- ✓ To address this objective, we conducted a five-year trend analysis of the District’s safe schools reports from the 2014-15 school year through the 2018-19 school year, documented the District’s current controls and procedures for determining reportable incidents, and reviewed the District’s current policies, procedures, and training efforts regarding bullying, discrimination, and harassment. We also reviewed the District’s policies and procedures, training efforts, tracking and monitoring, and reporting of data specific to the Safe2Say requirements from January through December 2019. Additionally, we interviewed select parents, students, and District administrators regarding the District’s historical and current efforts to address alleged problems of bullying, discrimination, and harassment.

We found that the District complied with the PSC’s annual safe schools reporting and Safe2Say requirements. We also determined that the District has updated bullying, discrimination, and harassment policies and procedures and a defined incident reporting process. Further, we found the District initiated several proactive measures to address bullying, discrimination, and harassment, particularly over the past two school years, including holding regular Inclusion Advisory Committee meetings, working with outside agencies to hold student and peer-group workshops, providing additional training to administrators and staff, and conducting a district-wide school climate survey. Our review of this objective did not disclose any reportable issues.

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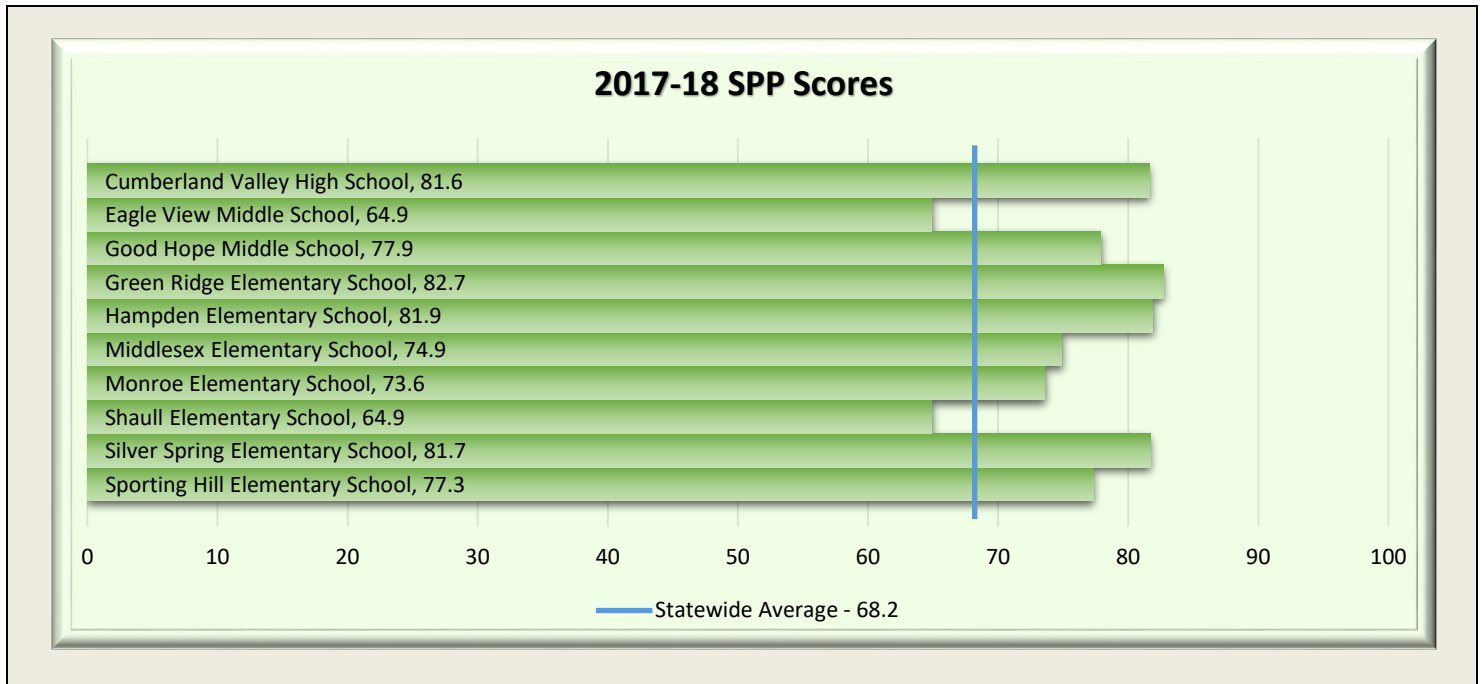
<sup>18</sup> 24 P.S. § 13-1301-A *et seq.* and 24 P.S. § 13-1301-D *et seq.*

## Appendix B: Academic Detail

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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.<sup>19</sup>

### 2017-18 Academic Data School Scores Compared to Statewide Averages

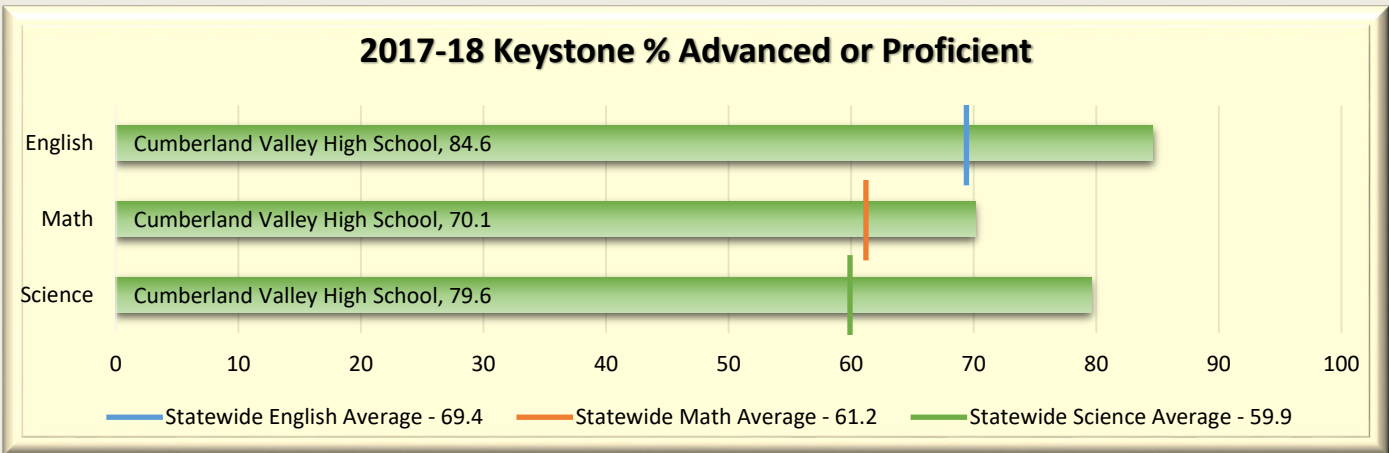
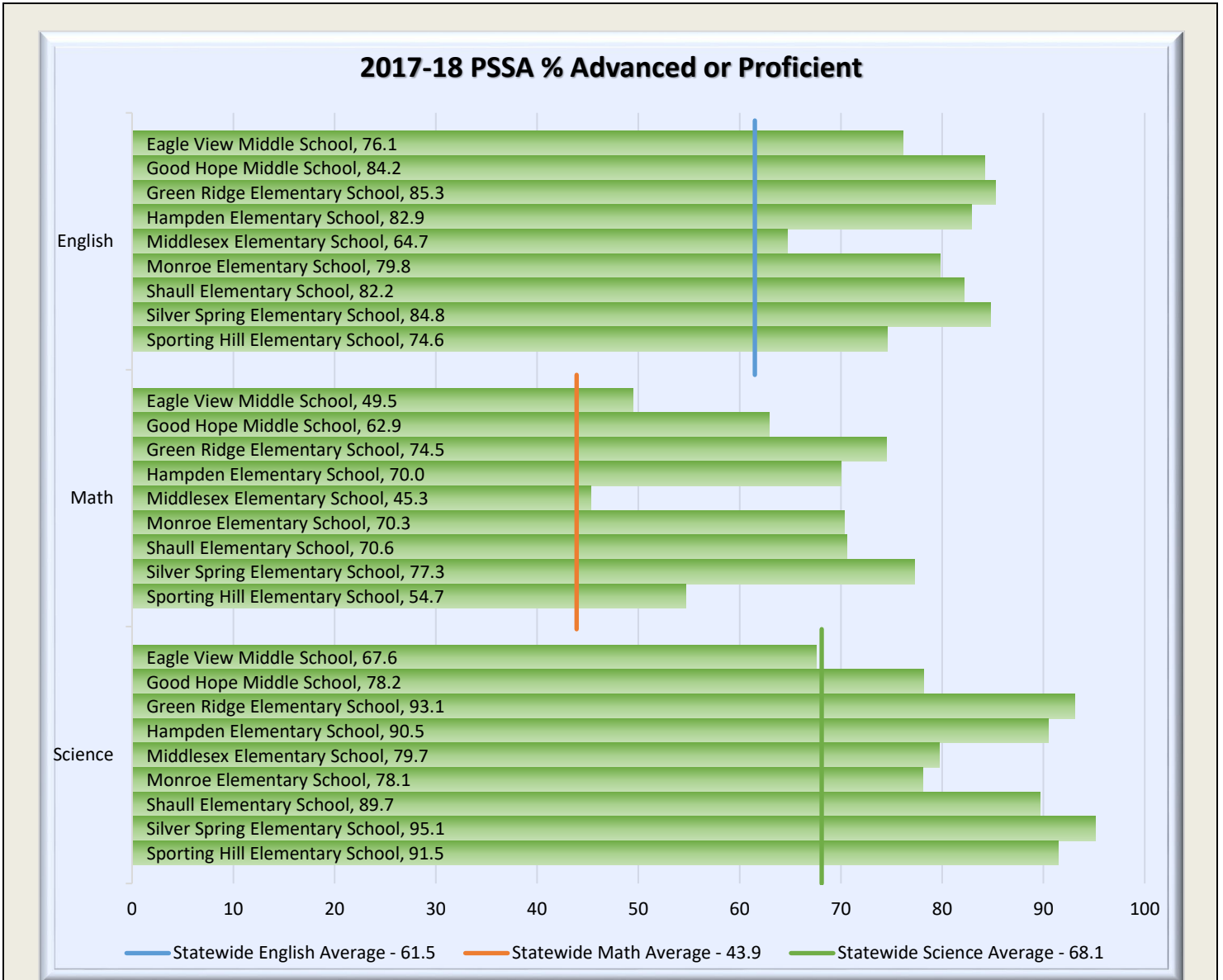


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<sup>19</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

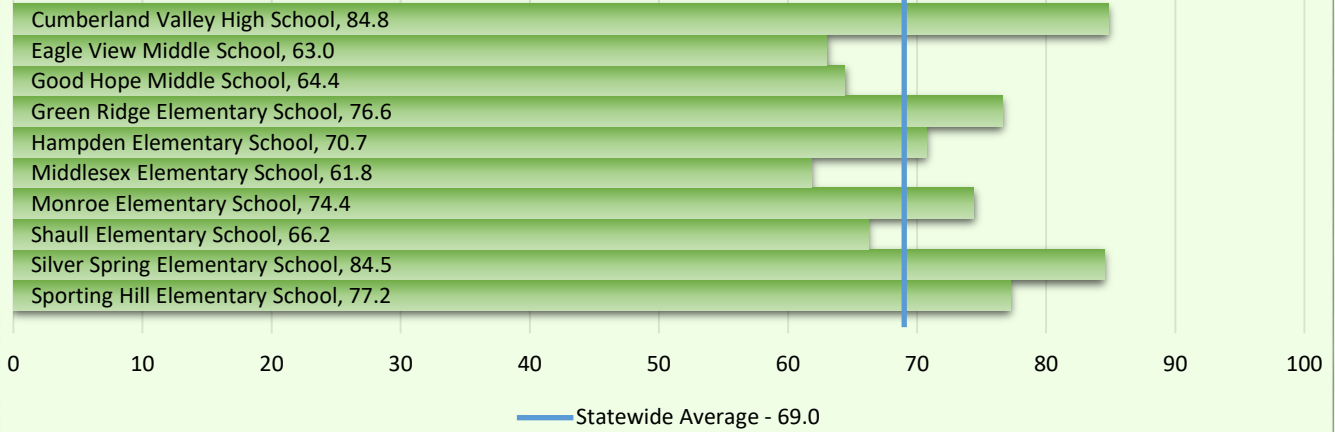


**2017-18 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**

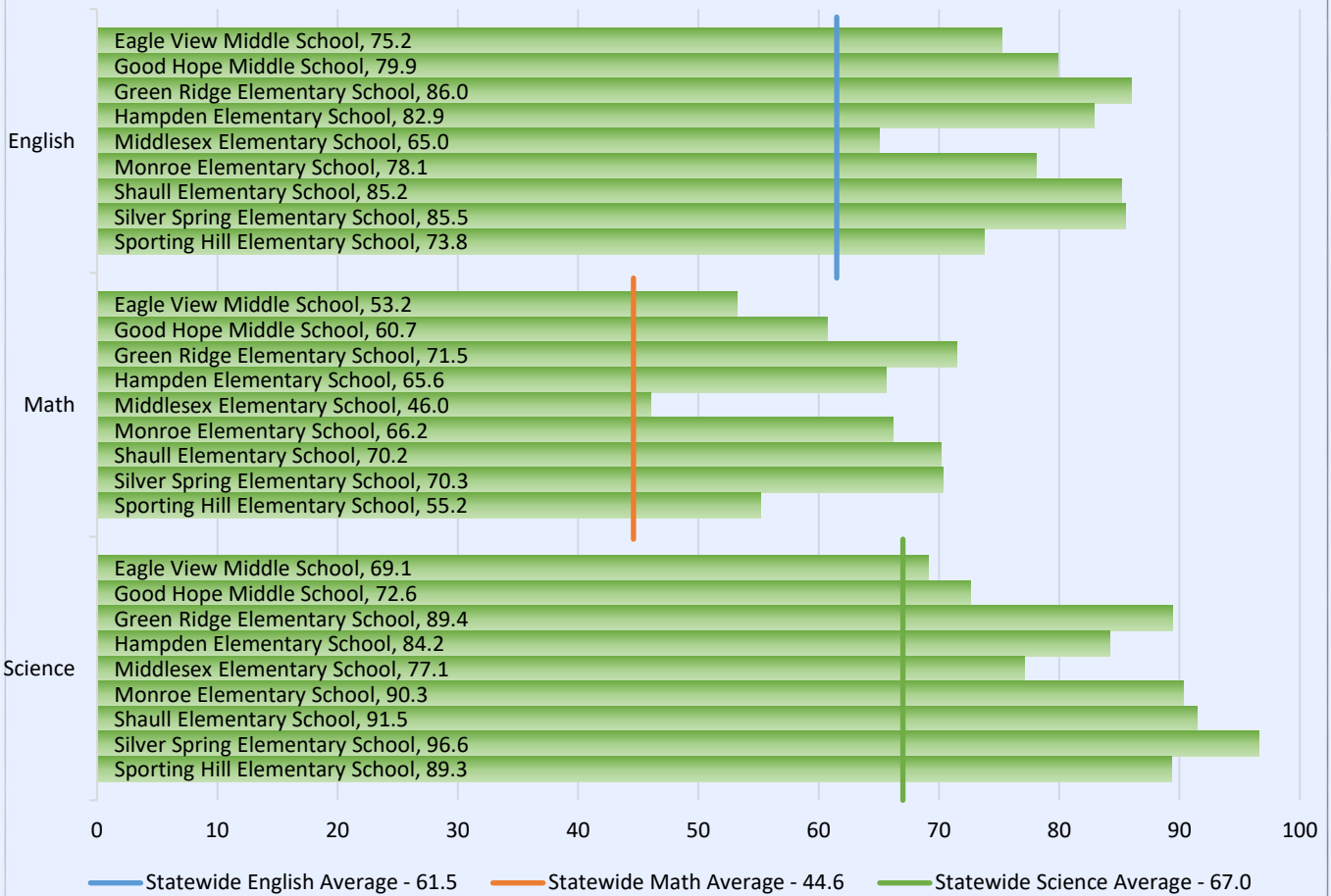


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

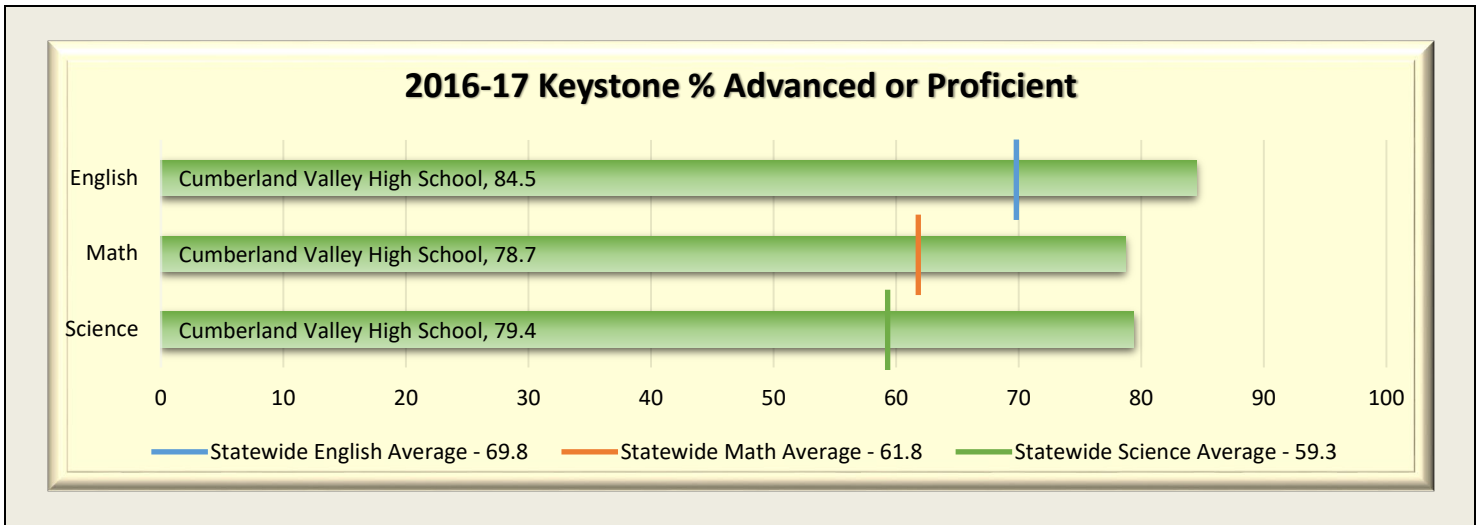
**2016-17 SPP Scores**



**2016-17 PSSA % Advanced or Proficient**

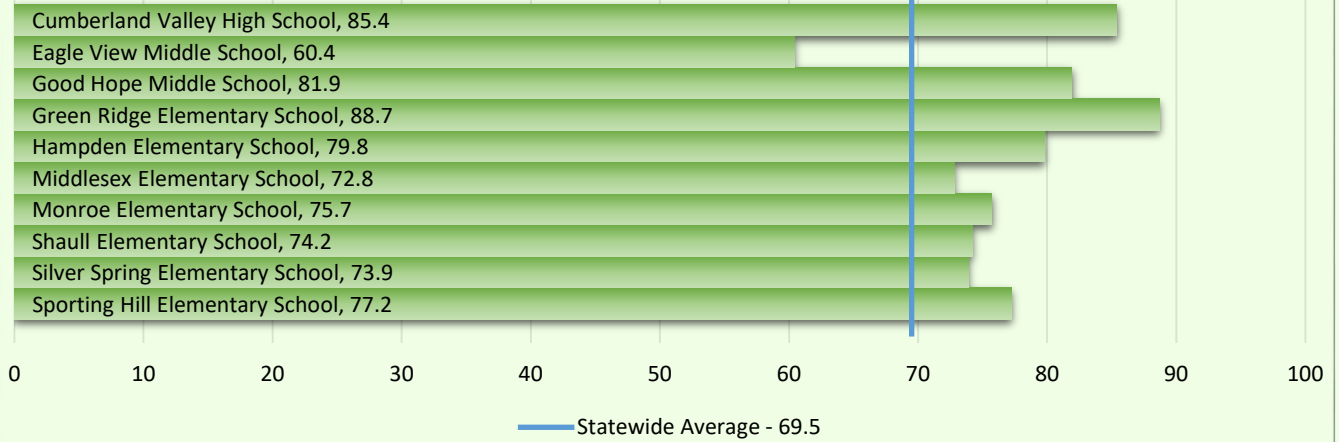


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**

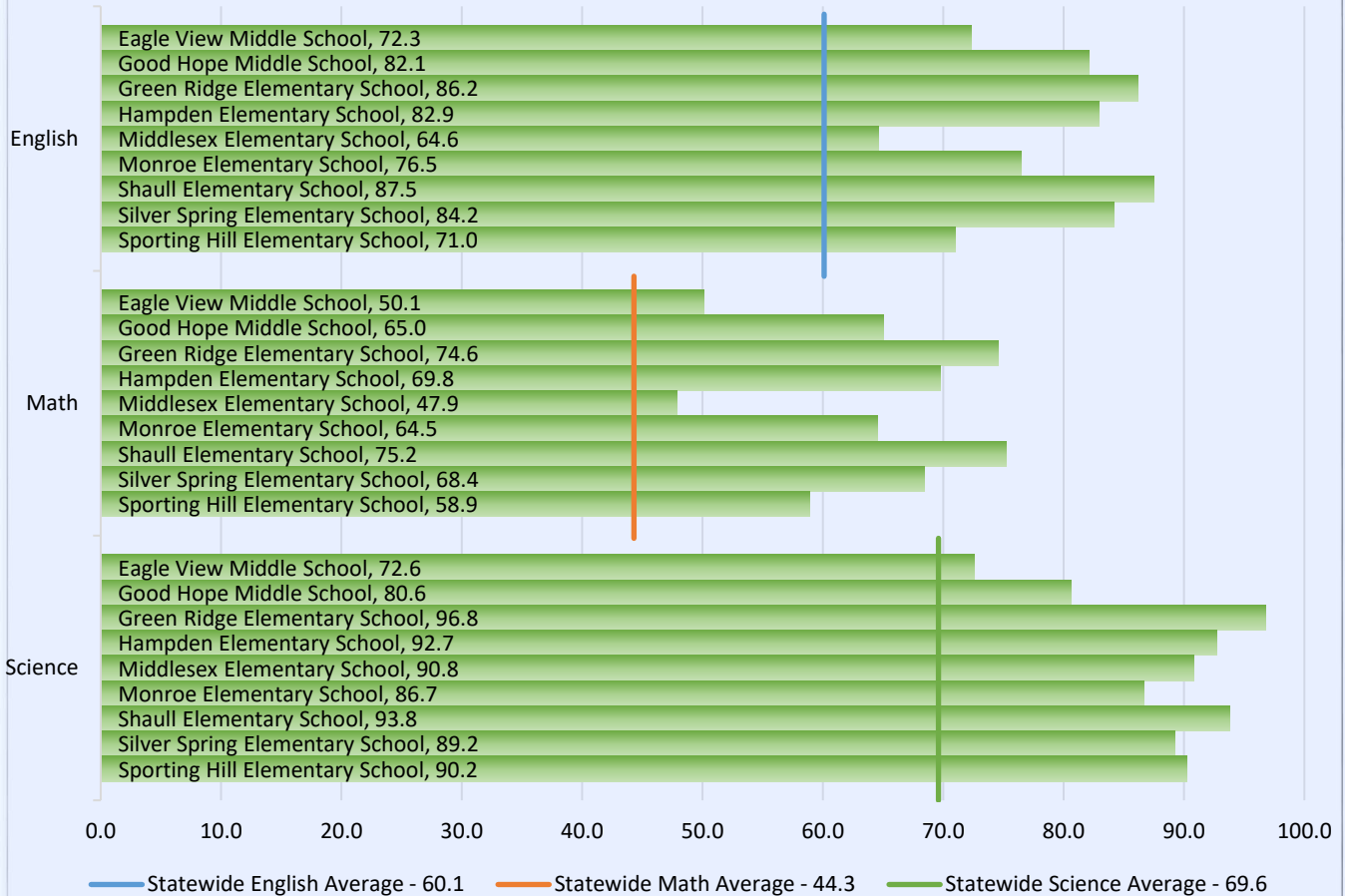


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

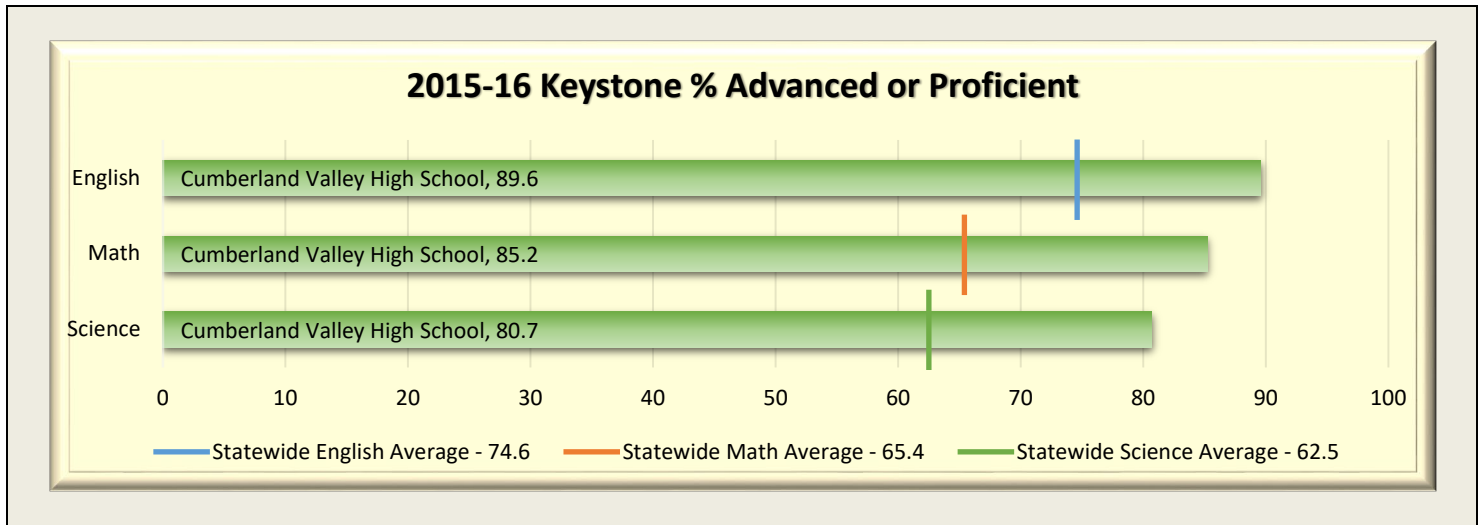
**2015-16 SPP Scores**



**2015-16 PSSA % Advanced or Proficient**



**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**



## **Distribution List**

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This report was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

**The Honorable Tom W. Wolf**

Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**

Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

**The Honorable Joe Torsella**

State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

**Mrs. Danielle Mariano**

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