

PERFORMANCE AUDIT

Bellefonte Area School District Centre County, Pennsylvania

August 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Ms. Tammie Burnaford, Interim Superintendent
Bellefonte Area School District
318 North Allegheny Street
Bellefonte, Pennsylvania 16823

Mr. Jon Guizar, Board President
Bellefonte Area School District
318 North Allegheny Street
Bellefonte, Pennsylvania 16823

Dear Ms. Burnaford and Mr. Guizar:

We have conducted a performance audit of the Bellefonte Area 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:

- Bus Driver Requirements
- Transportation Operations
- Administrator Separations

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 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, except as noted in the following finding:

- The District Failed to Comply With Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers

Ms. Tammie Burnaford
Mr. Jon Guizar
Page 2

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

August 25, 2020

cc: **BELLEFONTE AREA SCHOOL DISTRICT** Board of School Directors

Table of Contents

	Page
Background Information	1
Finding	6
Finding – The District Failed to Comply With Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers	6
Status of Prior Audit Findings and Observations	12
Appendix A: Audit Scope, Objectives, and Methodology	13
Appendix B: Academic Detail	16
Distribution List	20

Background Information

School Characteristics 2018-19 School Year ^A	
County	Centre
Total Square Miles	118
Number of School Buildings	6
Total Teachers	212
Total Full or Part-Time Support Staff	173
Total Administrators	22
Total Enrollment for Most Recent School Year	2,675
Intermediate Unit Number	10
District Career and Technical School	Central Pennsylvania Institute of Science and Technology

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

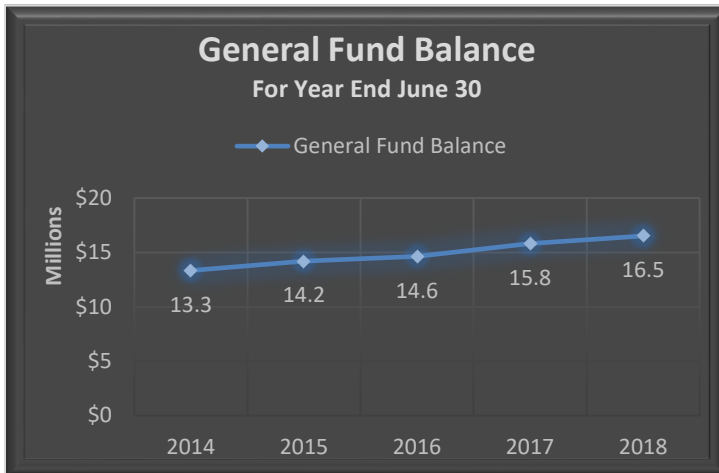
Mission Statement^A

Vision: Working collaboratively, we inspire a passion for learning, a commitment to excellence, and a respect for individuals and diversity as we prepare all students to be successful in an ever-changing global society.

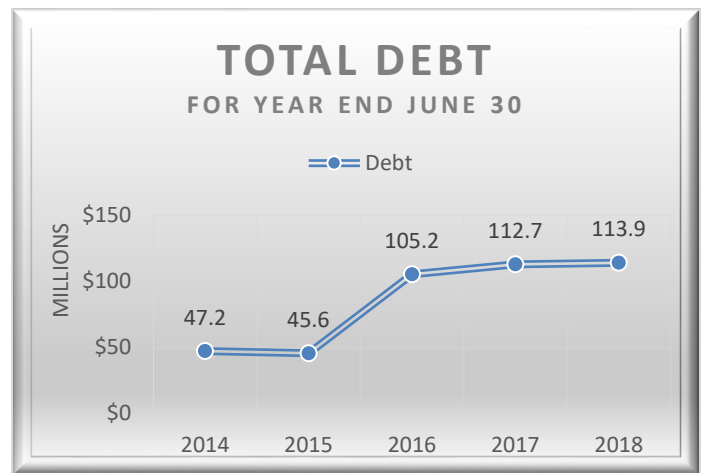
Mission: Inspiring and Preparing Today's Learners to Embrace Tomorrow's Challenges

Financial Information

The following pages contain financial information about the Bellefonte Area 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**.

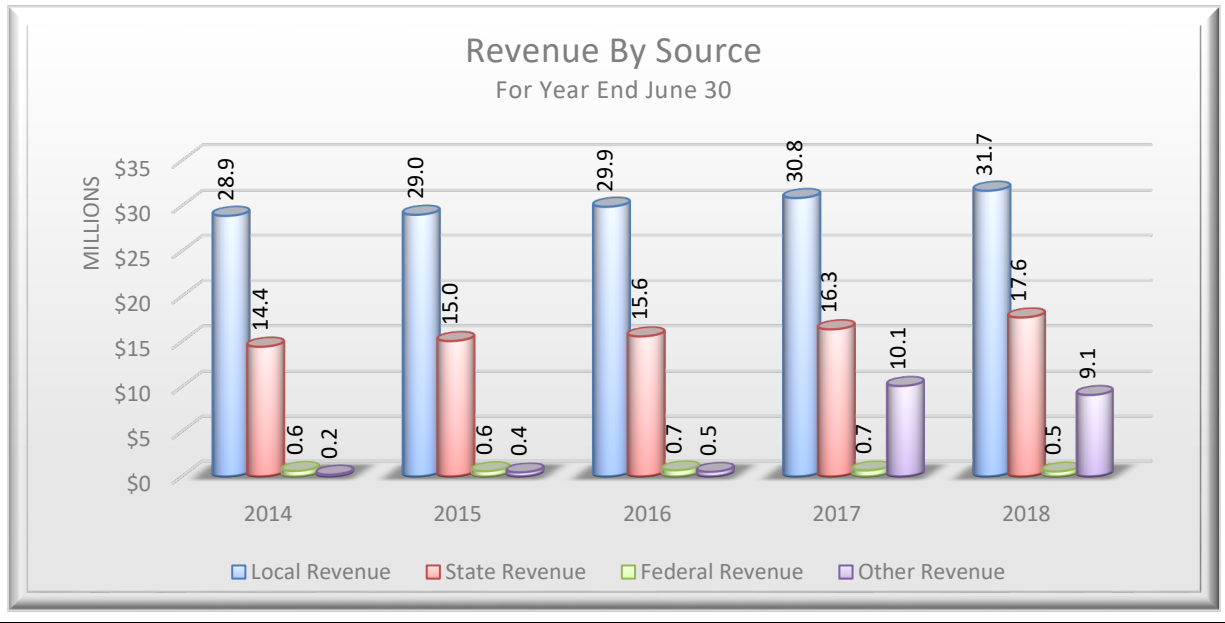
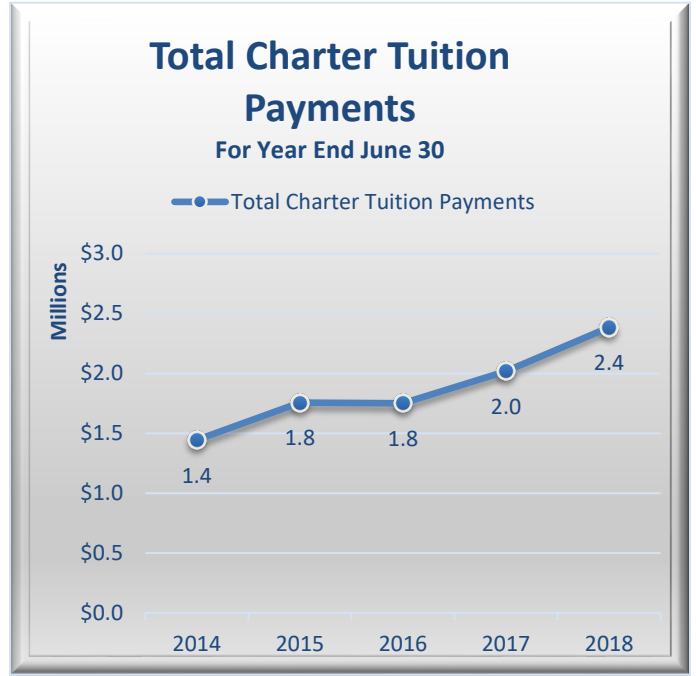
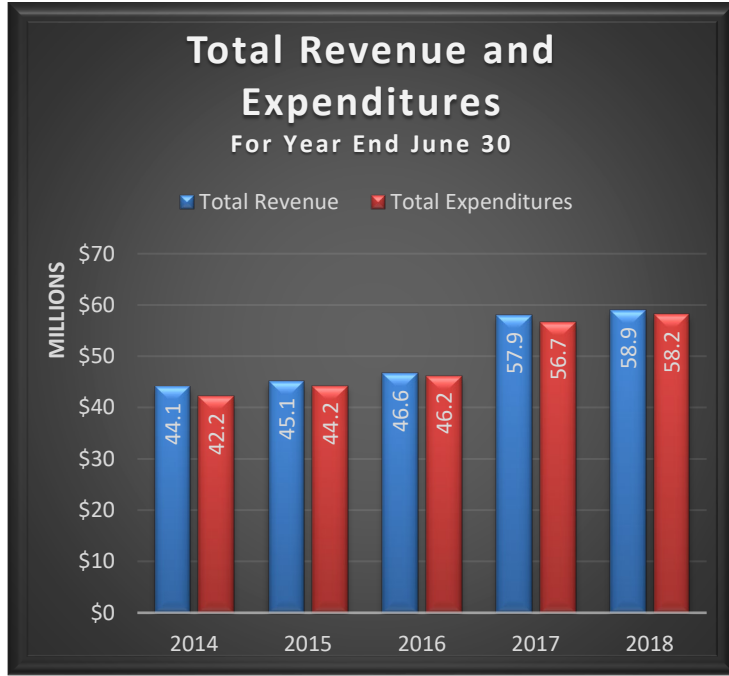


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

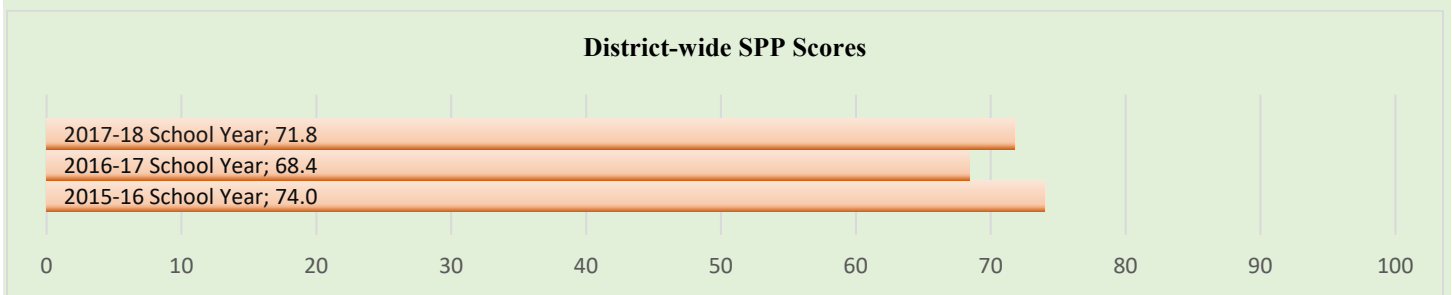


Academic Information

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.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



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

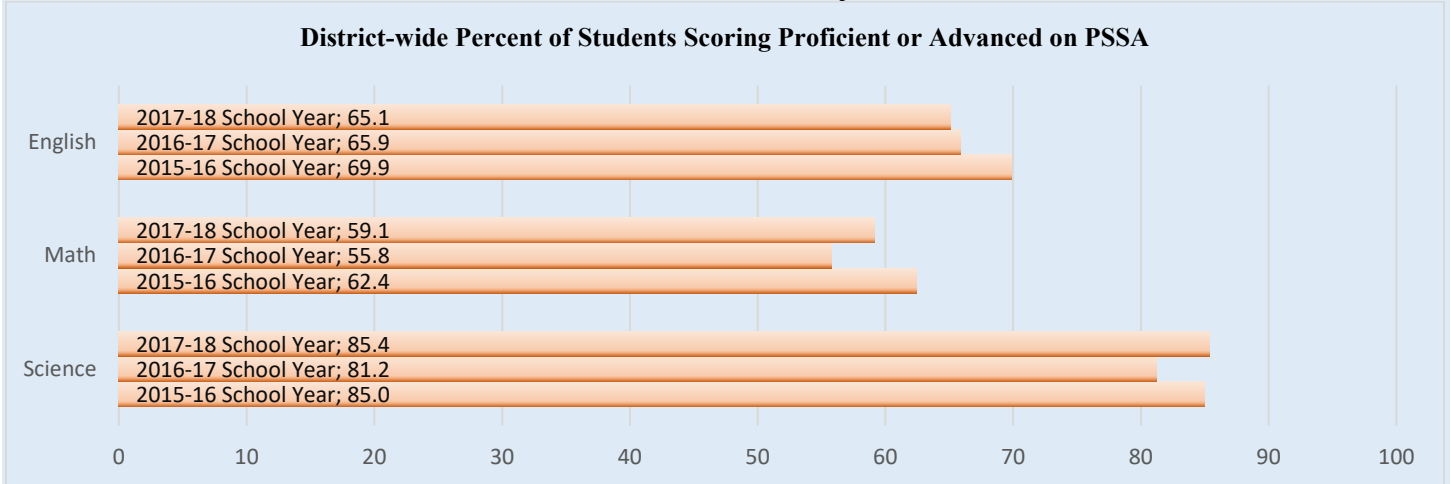
² PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE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

Academic Information Continued

What is the PSSA?

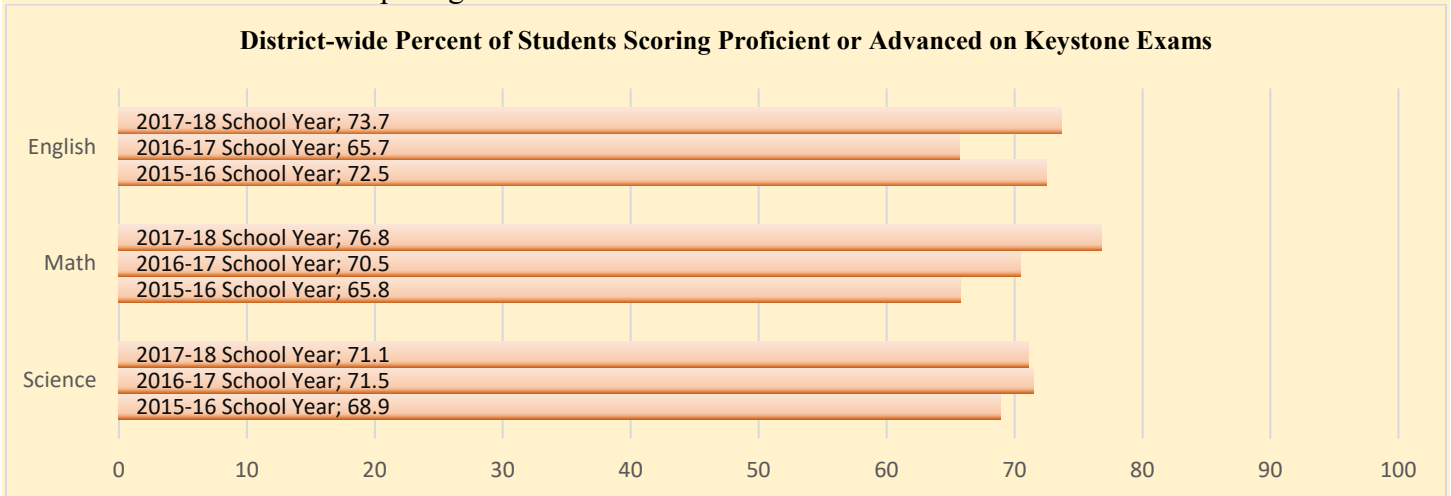
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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



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.

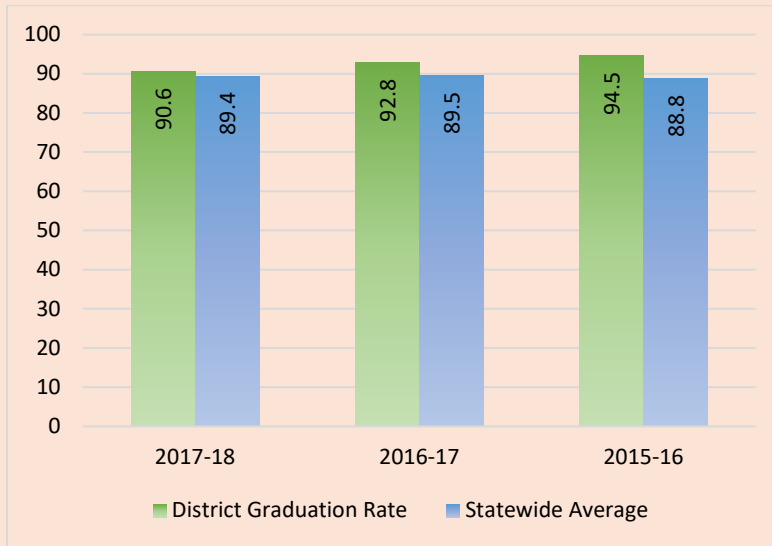


³ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1).

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 Comply With Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers

Criteria relevant to the finding:

Chapter 23 (relating to Pupil Transportation) of the State Board of Education regulations, among other provisions, provides that the board of directors of a school district is responsible for the selection and approval of eligible operators who qualify under the law and regulations. *See*, in particular, 22 Pa. Code § 23.4(2).

Section 111 of the Public School Code (PSC) requires state and federal criminal background checks and Section 6344(b) of the Child Protective Services Law (CPSL) requires a child abuse clearance. *See* 24 P.S. § 1-111 and 23 Pa.C.S. § 6344(b), as amended. Additionally, administrators are required to maintain copies of all required clearances. *See* 24 P.S. § 1-111(b) and (c.1) and 23 Pa.C.S. § 6344(b.1).

Furthermore, both the PSC and the CPSL now require recertification of the required state and federal background checks and the child abuse clearance every 60 months (or every five years). *See* 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

The Bellefonte Area School District (District) failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2019-20 school year by not maintaining complete and updated records and monitoring qualifications for all drivers transporting students. The District utilized three transportation contractors, and the District had an outdated policy regarding contracted services that does not include the legal requirement to renew background clearances every five years. Finally, the District's Board of School Directors (Board) did not approve drivers prior to the start of the school year for two of its three transportation contractors. By not adequately maintaining and monitoring driver qualifications, the District could not ensure that all contracted drivers were properly qualified and cleared to transport students.

Background

The District employs its own van drivers and utilizes a primary transportation contractor to provide school bus drivers. The District also has two supplemental contractors to provide additional van routes. The weaknesses noted in this finding deal with the three contracted services providers who provide transportation services to the District. No problems were found with the District's own van drivers.

Employment Requirements

Several state statutes and regulations establish the minimum required qualifications for school bus drivers. The ultimate purpose of these requirements is to ensure the protection, safety, and welfare of the students transported on school buses.

Regardless of whether they hire their own drivers or use a contractor's drivers, school districts are required to verify and have on file a copy of the following documents for each employed or contracted driver *before* he

*Criteria relevant to the finding
(continued):*

With regard to criminal background checks, Sections 111(b) and (c.1) of the PSC require prospective school employees who have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police, as well as a report of Federal criminal history record information obtained from the Federal Bureau of Investigation. *See* 24 P.S. § 1-111(b) and (c.1).

Moreover, Section 6344(a.1) and (b)(1) of the CPSL require school employees to obtain a Pennsylvania Child Abuse History Clearance to certify whether an applicant is named in the Statewide database as an alleged perpetrator in a pending child abuse investigation or as the perpetrator of a founded report or an indicated report. *See* 23 Pa.C.S. § 6344(a.1) and (b)(1).

As for contracted school bus drivers, Section 111(a.1)(1) specifies that bus drivers employed by a school entity through an independent contractor who have direct contact with children must also comply with Section 111 of the PSC. *See* 24 P.S. § 1-111(a.1)(1). *See also* CPSL 23 Pa.C.S. § 6344(a.1)(1).

Pursuant to Section 111(c.4) of the PSC, administrators are required to review the background clearances and determine if the clearance reports disclose information that may require further action. *See* 24 P.S. § 1-111(c.4).

or she can transport students with Board approval:

1. Driver qualification credentials,⁵ including:
 - a. Valid driver's license (Commercial driver's license if operating a school bus).
 - b. Valid school bus endorsement card, commonly referred to as an "S" card, indicating completion of skills and safety training (if operating a school bus).
 - c. Annual physical examination (if operating a school bus).
2. Criminal history reports/clearances:
 - a. State Criminal History Clearance (PSP clearance).
 - b. Federal Criminal History Clearance, based on a full set of fingerprints (FBI clearance).
 - c. PA Child Abuse History Clearance.

Failure to Meet Employment Requirements

We obtained a list of 54 drivers who were eligible to transport students for the District during the 2019-20 school year. Forty-seven were contracted drivers and seven were directly employed by the District. We verified the completeness of the driver list with the District's primary bus contractor and two supplemental contractors who provide van service transportation for the District. On June 10, 2020, we requested and reviewed the District's personnel files for 10 of the 54 drivers to determine whether the District complied with driver and background clearance requirements and maintained and monitored the required documentation during our review period. We also conducted a follow-up review on June 16, 2020.

Our review found that the District had incomplete records and was not adequately monitoring required driver documentation for its primary transportation contractor. Moreover, it was not properly maintaining or monitoring driver records or obtaining board approval of drivers for the two supplemental van contractors.

The detailed results of our review, by contractor, are as follows:

Primary Bus Contractor

The primary contractor employs 31 drivers that are eligible to provide transportation services for the District. While we determined that most of the required documentation was available at the District for our test group, the District failed to adequately maintain, update, and monitor credentials prior to and throughout employment. Instead, the District was relying on its contractor to provide all required documentation and updates. In most instances, the documentation was received from the contractor via email

⁵ Pennsylvania's Vehicle Code, 75 Pa.C.S. §§ 1508.1 (relating to Physical examinations) and 1509 (relating to Qualifications for school bus driver endorsement).

*Criteria relevant to the finding
(continued):*

Administrators are also required to review the required documentation according to Section 111(g)(1) of the PSC. This section provides that an administrator, or other person responsible for employment decisions in a school or institution under this section who willfully fails to comply with the provisions of this section commits a violation of this act, subject to a hearing conducted by the Pennsylvania Department of Education (PDE), and shall be subject to a civil penalty up to \$2,500. *See* 24 P.S. § 1-111(g)(1).

Section 111(e) of the PSC lists convictions for certain criminal offenses that require an absolute ban to employment. Section 111(f.1) to the PSC requires that a **ten, five, or three** year look-back period for certain convictions be met before an individual is eligible for employment. *See* 24 P.S. § 1-111(e) and (f.1).

Section 8.2 of Title 22, Chapter 8 (relating to Criminal Background Checks) of the State Board of Education regulations requires, in part, “(a) School entities shall require a criminal history background check **prior to hiring an applicant or accepting the services of a contractor**, if the applicant, contractor or contractor’s employees would have direct contact with children.” [Emphasis added]. *See* 22 Pa. Code § 8.2(a).

See also PDE’s “Clearances/Background Check” web site for current school and contractor guidance (<https://www.education.pa.gov/Educators/Clearances/Pages/default.aspx>).

and never printed and maintained in individual files or in another organized manner.

After informing the District of missing documentation, all required information was obtained from the contractor except for an FBI clearance for one driver, which was not available during our follow-up review on June 16, 2020.

Additionally, while the District maintained a monitoring spreadsheet for the primary contractor’s drivers, we found that some of the expiration dates on the monitoring spreadsheet did not match the dates on the documentation we reviewed. In order for the spreadsheet to be an effective monitoring tool, the District must to ensure that it is accurate and routinely updated.

Supplemental Van Contractors

The two supplemental transportation contractors provide a combined 16 van drivers to the District. Based on interviews with District personnel and our review of a test group of drivers, we determined that no documentation was maintained on file at the District for these two supplemental van contractors. We also found that the District’s Board did not annually approve the contracted drivers for the two supplemental contractors, as required by the State Board of Education’s regulations.⁶

Upon our request and after a follow-up visit to the District on June 16, 2020, the District obtained documentation from one of the supplemental contractors, but still nothing was obtained from the other supplemental contractor. Moreover, since the District was not obtaining qualification documents from these two contractors prior to the audit, the van drivers were not included on the District’s monitoring spreadsheet maintained for the primary contractor.

The District indicated that it historically never maintained documentation or obtained board approval for these supplemental contractors’ drivers. Overall, the District had no procedures in place to determine contracted driver qualifications and eligibility prior to and during employment.

Lack of Standardized Review Process and Ongoing Monitoring Procedures with All Contractors

The District lacked a standardized review process and ongoing monitoring procedures to ensure that all contracted transportation employees having direct contact with children were properly qualified prior to and throughout employment. The lack of a standardized process for all three contractors resulted in missing documentation for the primary bus contractor and no documentation initially being available for the two

⁶ 22 Pa. Code § 23.4(2).

supplemental van contractors. Further, there was insufficient monitoring of ongoing driver qualifications for the primary contractor and no monitoring for the supplemental contractors.

Ultimately, the District is responsible for determining both pre-employment and post-employment driver fitness, and not the contractor. As such, establishing a standardized review process and ongoing monitoring procedures is crucial to a district ensuring that its contracted bus and van drivers meet all employment requirements. This responsibility has been heightened by recent amendments to the Public School Code (PSC) and Child Protective Services Law (CPSL) requiring that all clearances be renewed every five years.⁷ Without a process to monitor the expiration dates for these items, the District would be unaware of when drivers with expired credentials and/or clearances are transporting students.

The District's lack of monitoring of ongoing bus driver qualifications and clearances due to reliance on the contractor caused the District to have incomplete files, which resulted in the District not complying with the PSC, the CPSL, the State Vehicle code, the State Board of Education regulations, and PDE guidance.

Outdated Board Policy

During our review, we noted that the District's Policy No. 818, *Contracted Services*, was adopted in 2003 and last revised in 2014. The 2014 revision does not include significant changes to laws and regulations related to background clearances.⁸ For example, Section 111 of the PSC was amended to require contracted personnel to report certain arrests or convictions to the District within 72 hours of an occurrence on the Arrest/Conviction Report and Certification Form.⁹ Further, both the PSC and the CPSL were amended to require that all three background clearances be obtained every five years.¹⁰ Policy No. 818 does not address either of these legislative changes.

⁷ See 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

⁸ Please note that our General Assembly has continually refined and enhanced the background clearance requirements first enacted in the mid-1990s and related child protection provisions by enacting more **than 20 pieces** of legislation since 2013, including improved reporting and mandated reporter requirements, to ensure that individuals such as bus drivers do not have criminal offenses on their record that would preclude them from having direct contact with children and to prevent and decrease child abuse in Pennsylvania. See <http://www.keepkidssafe.pa.gov/about/cpsl/index.htm> (accessed July 14, 2020).

⁹ 24 P.S. § 1-111(j)(4) and PDE Form 6004.

¹⁰ 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

Conclusion

The District and its Board did not meet their statutory obligations to ensure that bus drivers were qualified and eligible to transport students. Specifically, the District and its Board failed to comply with all applicable laws, regulations, and PDE guidance documents by failing to obtain, review, and maintain all required bus driver qualifications and clearances pursuant to the PSC and to have the Board approve all drivers as required by state regulations. Additionally, the District lacked a standardized process to adequately monitor and update ongoing driver requirements throughout employment and failed to update its board policy specific to contracted services. Ensuring that ongoing credential and clearance requirements are satisfied are vital student protection legal and governance obligations and responsibilities placed on the District and its Board. The ultimate purpose of these requirements is to ensure the safety and welfare of students transported on school buses. The use of a contractor to provide student transportation does not negate these legal and governance obligations and responsibilities.

Recommendations

The *Bellefonte Area School District* should:

1. Comply with the PSC's requirements to obtain, review, and maintain required credentials and background clearances for all contracted employees.
2. Require the Board to approve a vetted list of drivers for each contractor before the start of each school year.
3. Develop and implement standardized written procedures requiring the District to determine driver eligibility prior to employment and to conduct routine and ongoing monitoring of driver records. These procedures should ensure that all required credentials and clearances are obtained, reviewed, and on file at the District prior to individuals transporting students, and that all required documentation continues to be updated and complete. The procedures should also require the administration to attest in an open and public meeting before the Board that the list of drivers provided for approval contains only drivers for whom the District has obtained all of the required records.
4. Promptly update board policies and procedures for transportation and contracted services to address the requirements of all laws, regulations, and the PDE guidance document that governs transportation and student safety of all District students. These policies should clearly establish the District's and the Board's legal duty to ensure that drivers are qualified and have obtained all clearances, regardless of whether they are employed by contractors, before the District authorizes them

to transport District students, as well as the requirement to obtain updated clearances every five years.

Management Response

District management provided the following response:

The transportation office did not keep a copy of clearances for all bus drivers or contracted van drivers in the office. They received them via email but did not print them off to file. Bus drivers were approved by the Board of School Directors but contracted van drivers were not approved.

1. The District will comply with PSC's requirements to obtain, review and maintain required credentials and background clearances for all contracted bus and van drivers.
2. The Board of School Directors will approve all contracted bus and van drivers before the start of each school year. Only drivers whom the District has obtained all required records will be listed for approval.
3. Procedures will be implemented where a business office employee not assigned to the transportation office will be responsible for maintaining the files for the drivers required documents and checklist(s). This will provide for a check and balance for this requirement.
 - a. A separate list of bus drivers by company and van drivers by company will be maintained with expiration dates for various clearances.
 - b. A file will be maintained on each driver with a copy of all required clearances on hand.
 - c. The Board approved list will only include drivers who have all of the required clearances on file and this employee will confirm who is being approved at the board level.
 - d. Director of Fiscal Affairs will spot check the files and review the files several times a year.
4. Transportation policies will be moved to the front of the queue for the Policy committee to review and move to the Board for approval.

Auditor Conclusion

We are pleased that the District has implemented or plans to implement all four of our recommendations and has initiated appropriate corrective actions to address each recommendation as noted above. We will review the effectiveness of these and any other action taken by the District during our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Bellefonte Area 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,¹¹ 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, 2015 through June 30, 2019. In addition, the scope of each individual audit objective is detailed on the next page.

The Bellefonte Area 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).¹² 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.

¹¹ 72 P.S. §§ 402 and 403.

¹² 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, 2015 through June 30, 2019. 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:

- ❖ Bus Driver Requirements
- ❖ Transportation Operations
- ❖ Administrator Separations
- ❖ 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 that all bus drivers transporting District students are board approved and had the required driver's license, physical exam, training, background checks, and clearances¹³ as outlined in applicable laws?¹⁴ 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 interviewed District officials and assessed the District's internal controls for maintaining and reviewing required bus and van driver qualification documents and procedures for being made aware of who transported students daily. We determined if all drivers were board approved by the District. We randomly selected 10 of the 54 bus and van drivers transporting District students as of March 11, 2020,¹⁵ including drivers directly employed by the District and contracted through three service providers. We reviewed documentation for each of the 10 drivers to ensure the District complied with the requirements for bus and van drivers. Based on interviews and our randomly selected test results, no further documentation testing occurred due to internal control weaknesses resulting in non-existent driver records for two contractors and incomplete driver records for the third contractor. 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. The results of our review can be found in the Finding on page 6 of this report.

¹³ 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.

¹⁴ 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.

¹⁵ 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.

- 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?¹⁶
 - ✓ To address this objective, we assessed the District’s internal controls over inputting, processing and reporting nonpublic and charter school pupils to PDE. We reviewed all 115 nonpublic and 60 charter school students reported by the District to PDE as transported during the 2017-18 school year. We interviewed District officials to get an understanding of how the District categorized and reported nonpublic and charter school students and we reviewed individual student’s requests for transportation to ensure that the District accurately reported this data. Our review of this information did not result in 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 Code¹⁷ and Public School Employees’ Retirement System (PSERS) guidelines?
 - ✓ To address this objective, we reviewed the contract, settlement agreement, board meeting minutes, board policies, and payroll records for the one individually contracted administrator who separated employment with the District during the period July 1, 2015 through June 30, 2019. We also verified payments were accurately reported to PSERS. Our review did not disclose any errors.

- 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, and fire drills?¹⁸ 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, evidence of physical building security assessments, anti-bullying policies, safety committee meeting minutes, and fire drill reporting data. Due to the sensitive nature of school safety, the results of our review of this objective area 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.¹⁹

¹⁶ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹⁷ 24 P.S. § 10-1073(e)(2)(v).

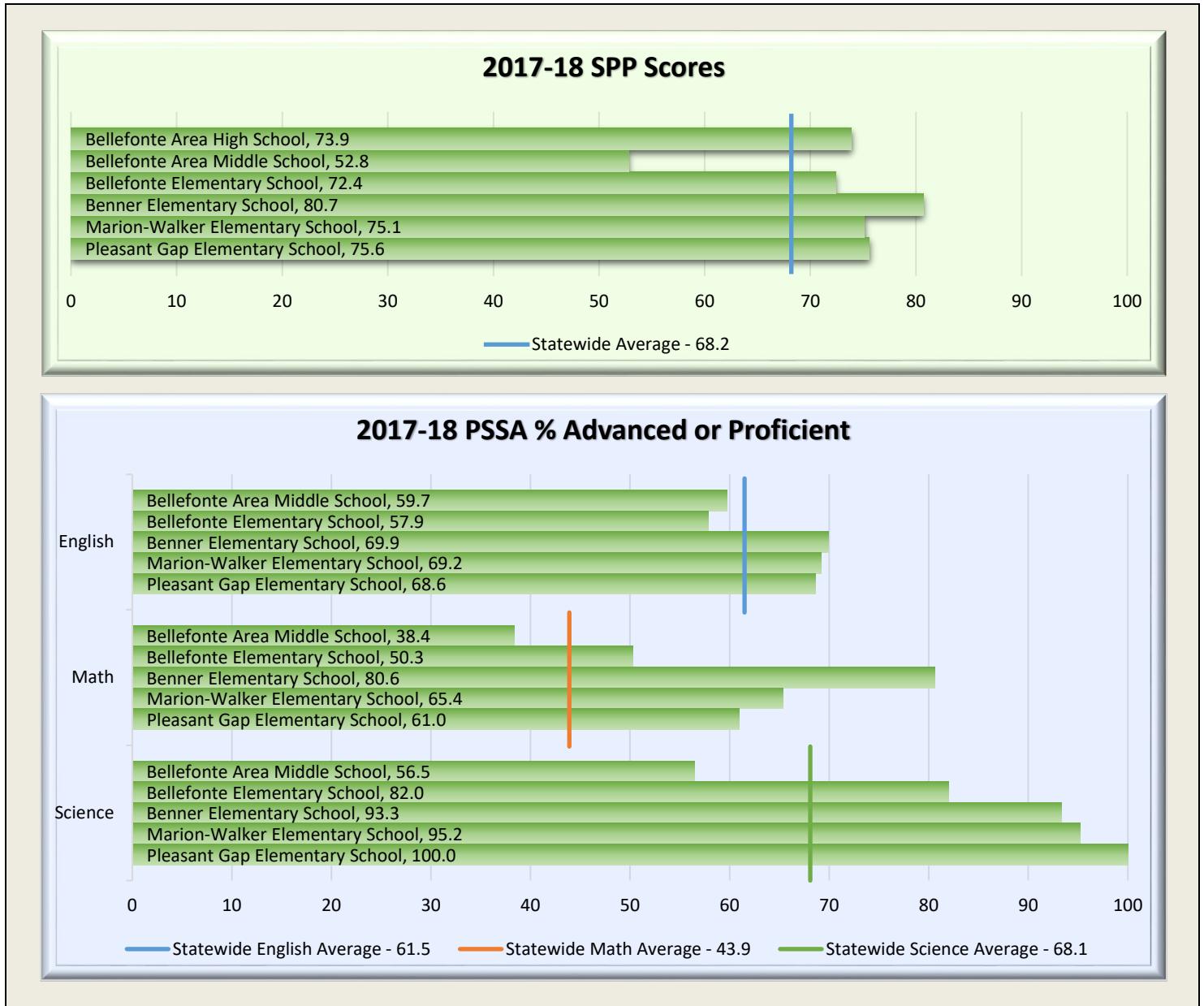
¹⁸ 24 P.S. § 13-1301-A *et seq.*, 35 Pa.C.S. § 7701, and 24 P.S. § 15-1517.

¹⁹ 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.

Appendix B: Academic Detail by School Building

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.²⁰ 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.²¹

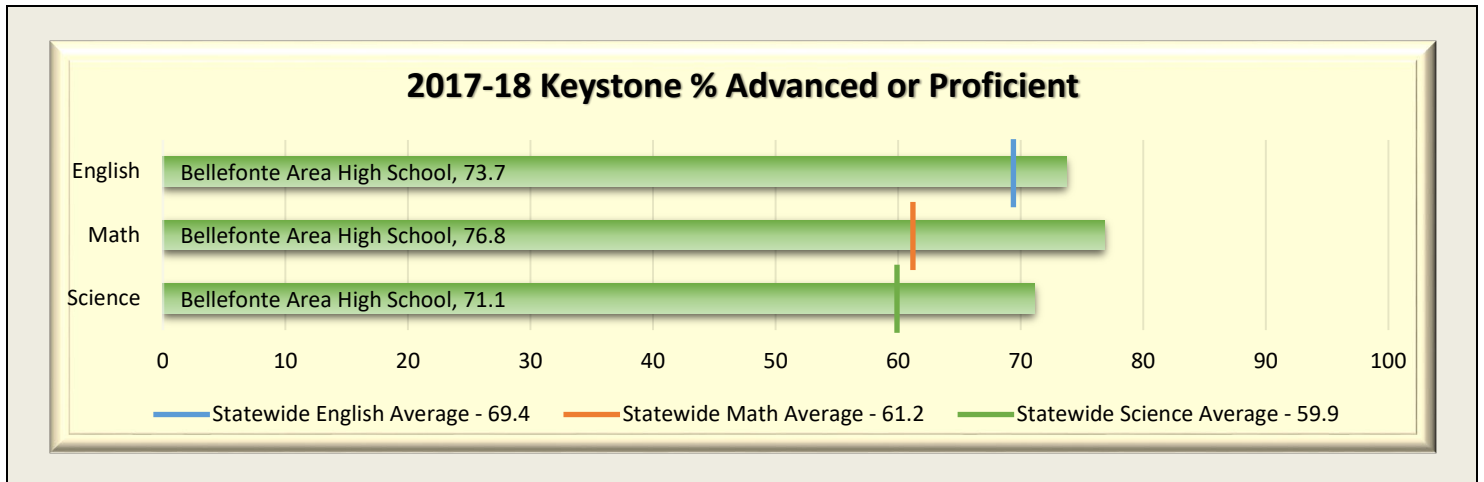
2017-18 Academic Data School Scores Compared to Statewide Averages



²⁰ 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.

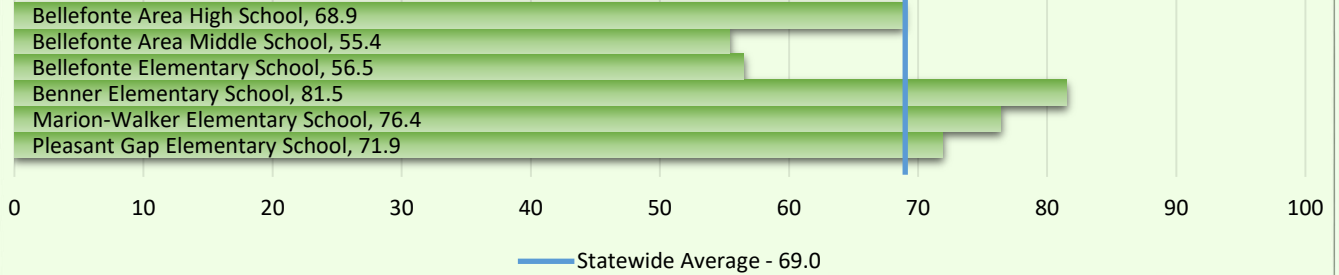
²¹ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

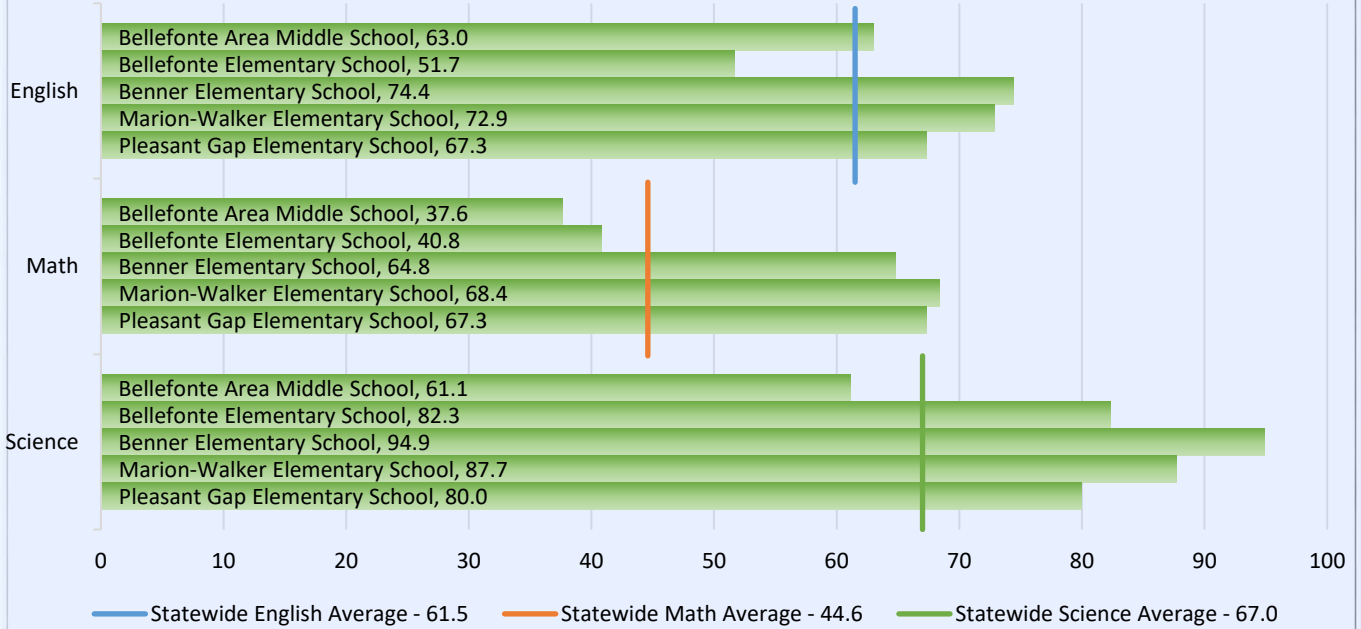


2016-17 Academic Data
School Scores Compared to Statewide Averages

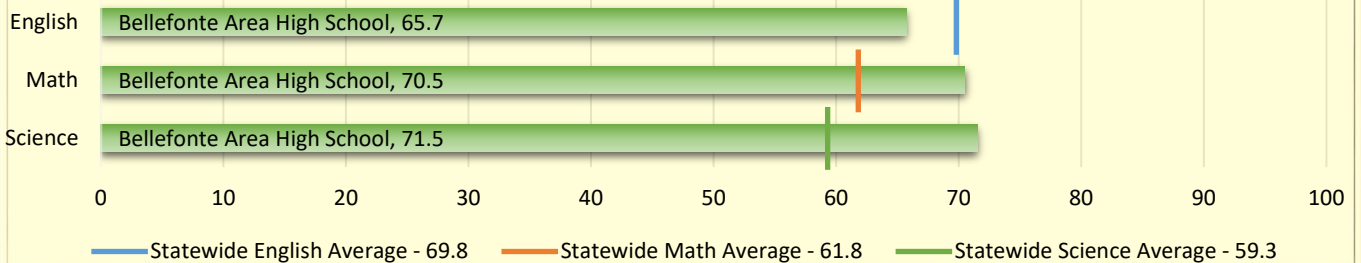
2016-17 SPP Scores



2016-17 PSSA % Advanced or Proficient

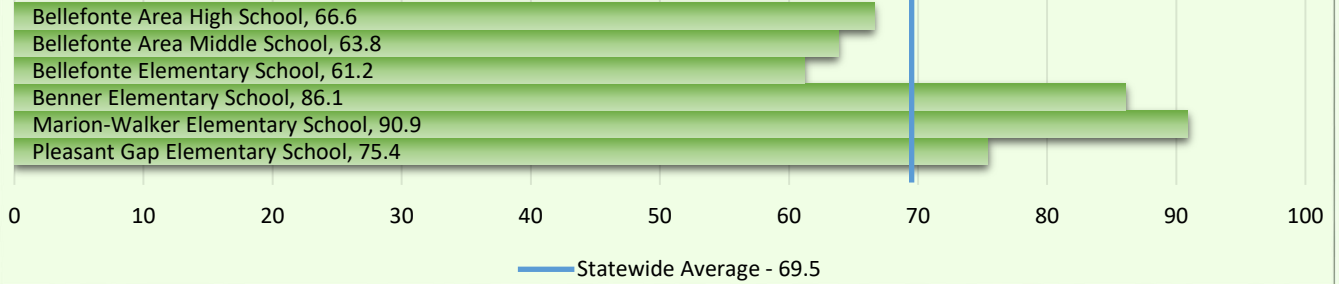


2016-17 Keystone % Advanced or Proficient

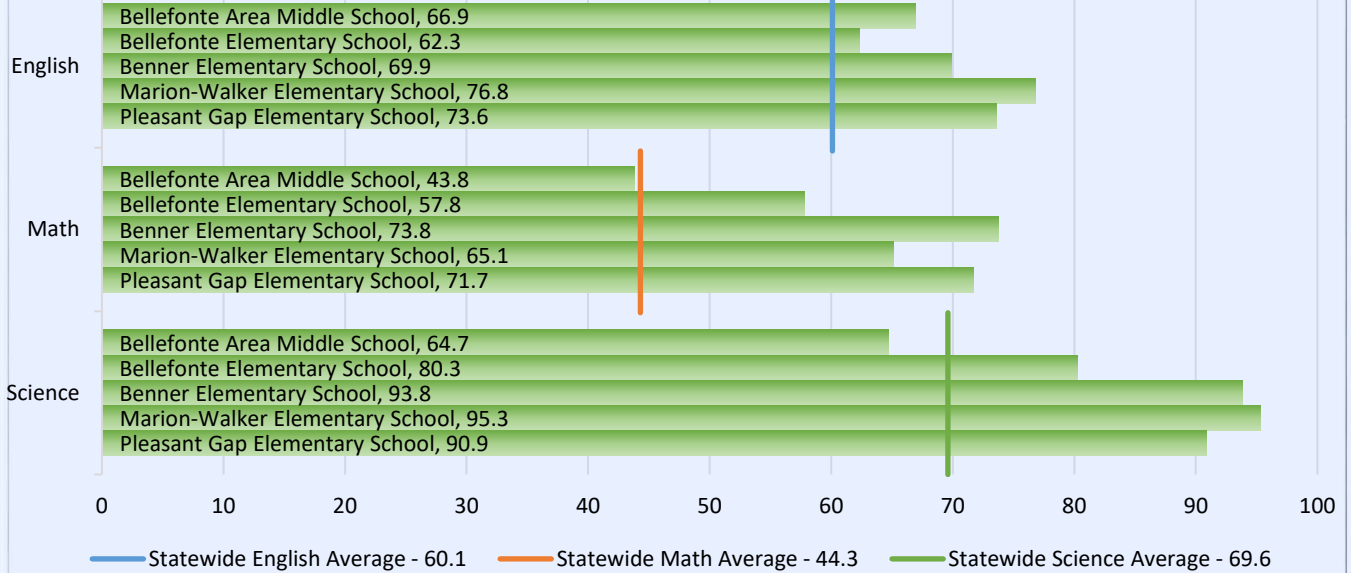


2015-16 Academic Data
School Scores Compared to Statewide Averages

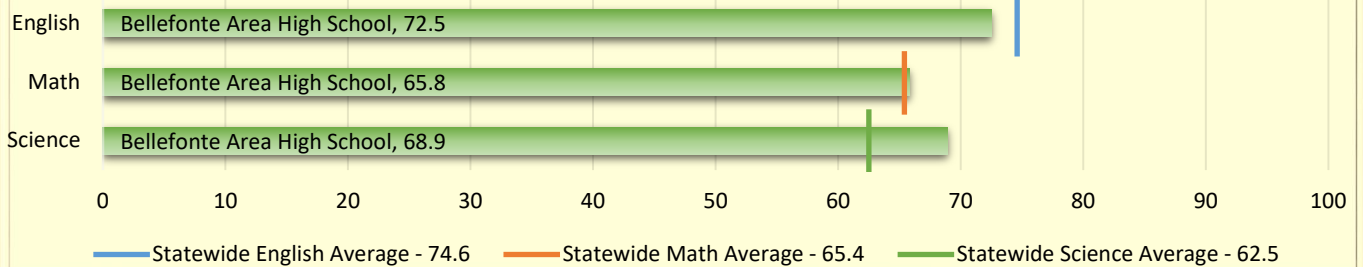
2015-16 SPP Scores



2015-16 PSSA % Advanced or Proficient



2015-16 Keystone % Advanced or Proficient



Distribution List

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