

# PERFORMANCE AUDIT

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## Big Spring School District Cumberland County, Pennsylvania

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July 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Dr. Richard W. Fry, Superintendent  
Big Spring School District  
45 Mount Rock Road  
Newville, Pennsylvania 17241

Mr. William Swanson, Board President  
Big Spring School District  
45 Mount Rock Road  
Newville, Pennsylvania 17241

Dear Dr. Fry and Mr. Swanson:

We have conducted a performance audit of the Big Spring School District (District) for the period July 1, 2013 through June 30, 2017, 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:

- Administrator Separations
- Transportation Operations
- Bus Driver Requirements

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, except as noted in the following finding:

- The District Reported Unqualified Earnings to PSERS for Four Administrators Totalling Over \$108,000

Dr. Richard W. Fry  
Mr. William Swanson  
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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

July 8, 2019

cc: **BIG SPRING SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2017-18 School Year <sup>A</sup>	
County	Cumberland
Total Square Miles	198
Number of School Buildings	5
Total Teachers	226
Total Full or Part-Time Support Staff	125
Total Administrators	15
Total Enrollment for Most Recent School Year	2,524
Intermediate Unit Number	15
District Vo-Tech School	Cumberland-Perry AVTS

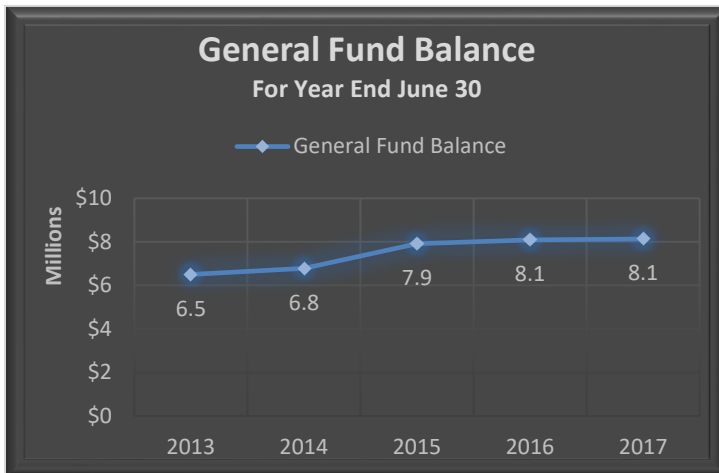
A - Source: Information provided by the District administration and is unaudited.

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

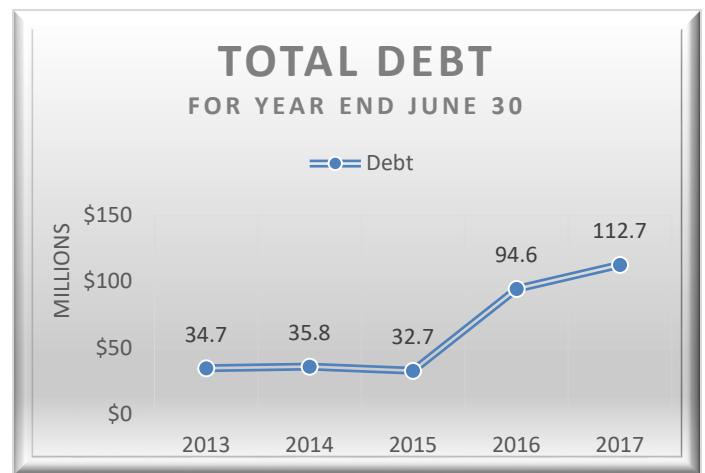
To provide challenging curricular and extracurricular opportunities, within a safe environment, that meet the unique needs of every individual by expanding interests, enhancing abilities, and equipping every student with knowledge, skills, and character essential to become a responsible citizen of our community, our nation, and the world.

## Financial Information

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

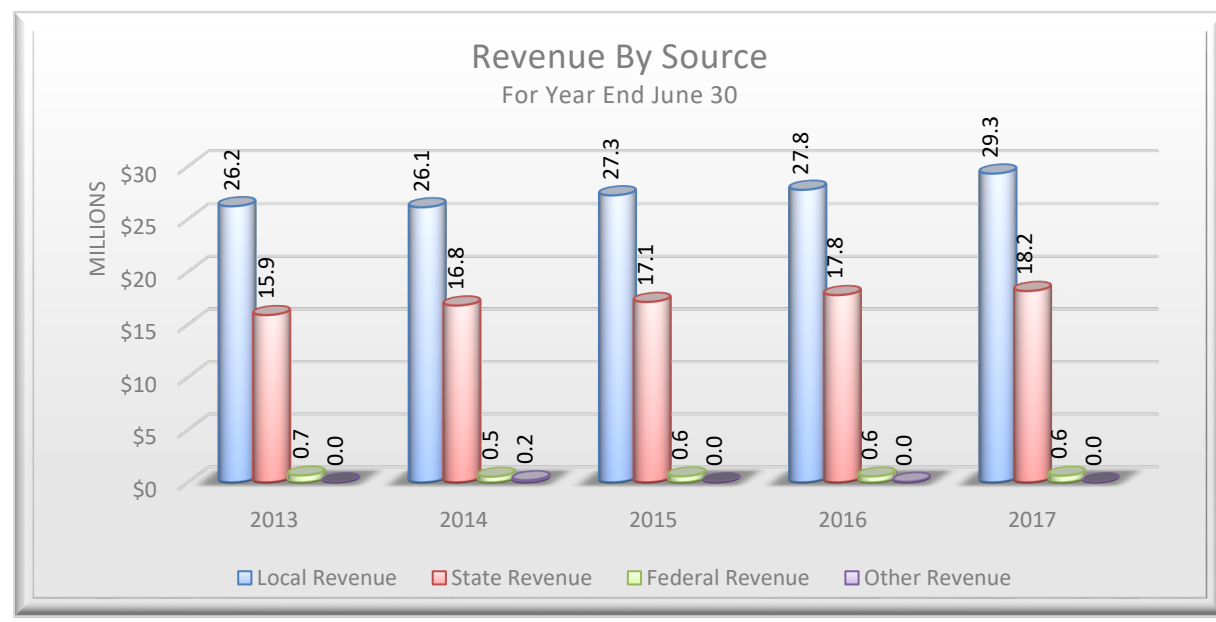
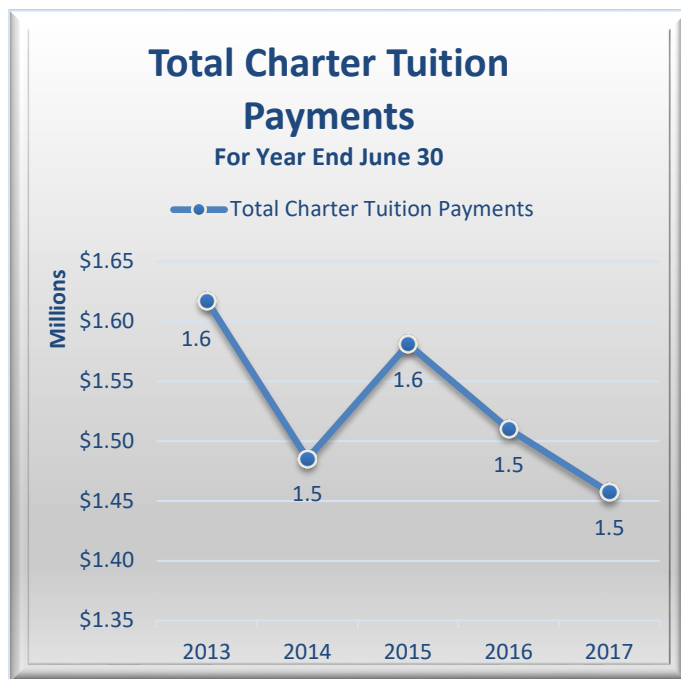
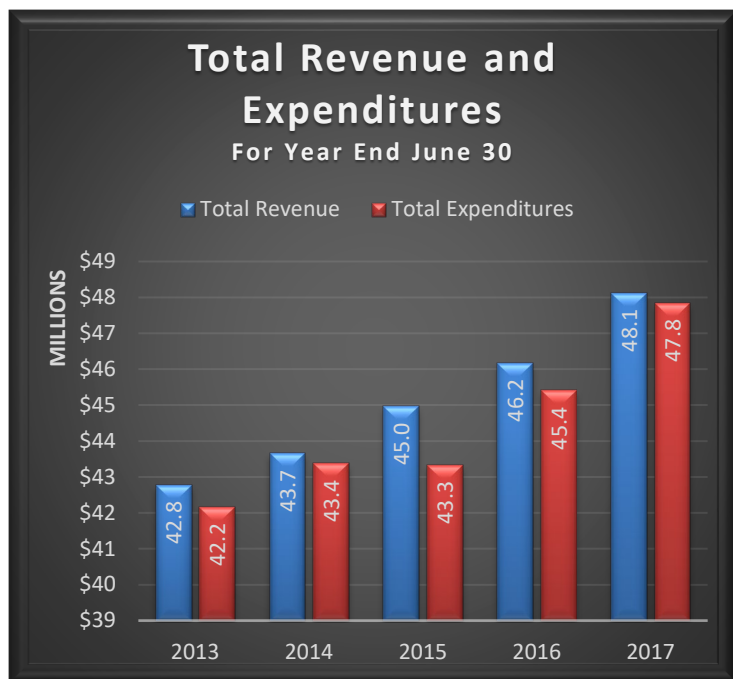


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**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 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 the PDE's data files for the 2014-15, 2015-16 and 2016-17 school years.<sup>1</sup> These scores are provided in the District's 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> Finally, 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>3</sup>

### **What is a SPP score?**

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. The PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, 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.

The PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, the PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle schools were put on hold due to changes with PSSA testing.<sup>4</sup> The PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

### **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>5</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.

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

<sup>2</sup> The 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 the PDE's website for general information regarding the issuance of academic scores.

<sup>3</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.

<sup>4</sup> According to the PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with PA Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

<sup>5</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).

### **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 and Math. 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.<sup>6</sup> 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 a 4-Year Cohort Graduation Rate?**

The 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.<sup>7</sup>

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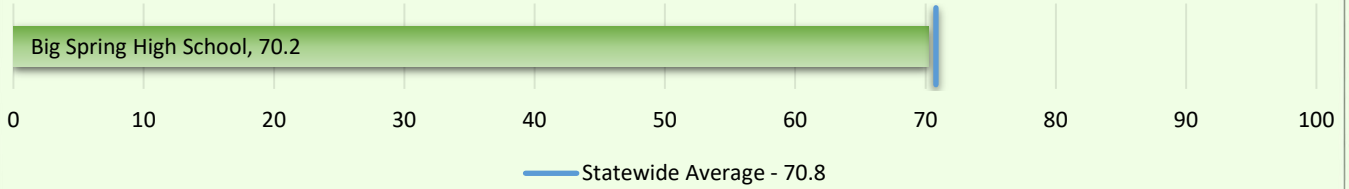
<sup>6</sup> The PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

<sup>7</sup> The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

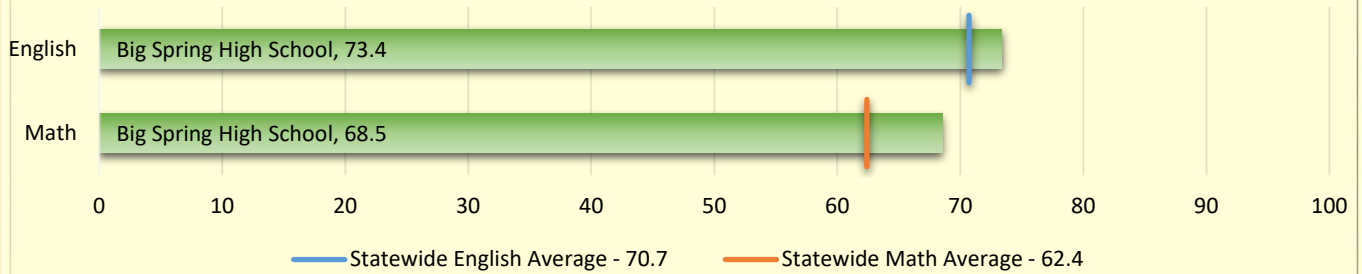


**2014-15 Academic Data**  
**School Scores Compared to Statewide Averages**

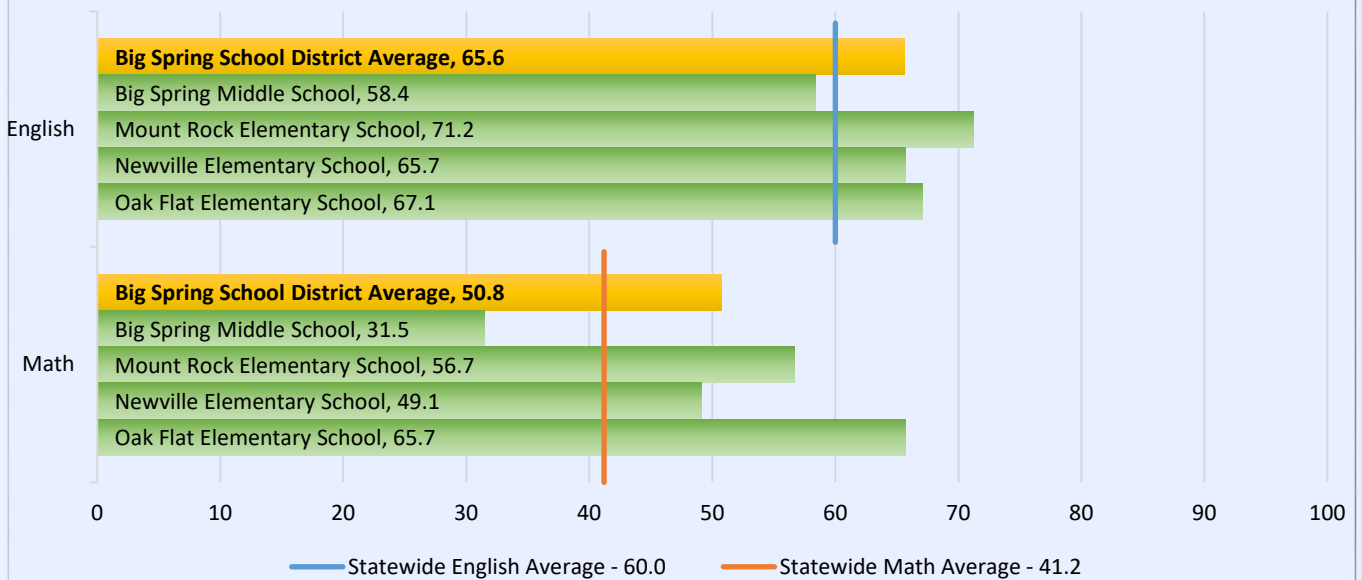
**2014-15 SPP Scores**



**2014-15 Keystone % Advanced or Proficient**

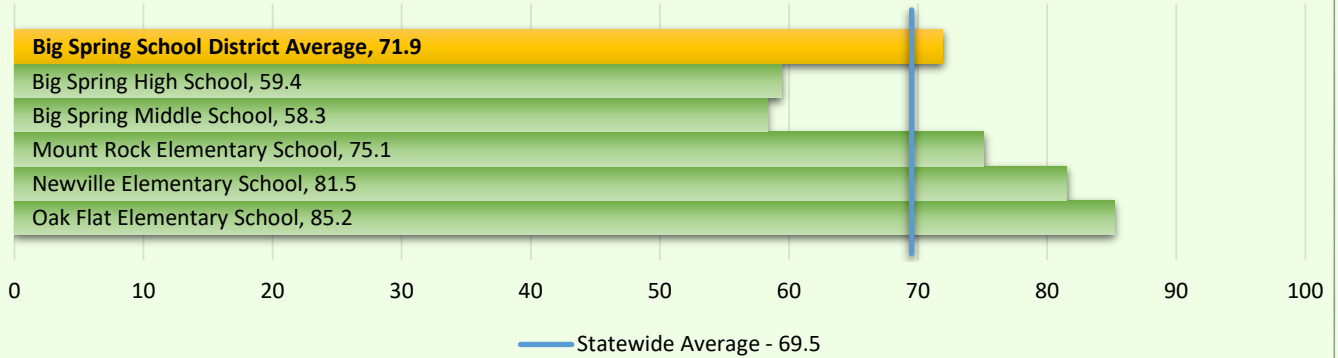


**2014-15 PSSA % Advanced or Proficient**

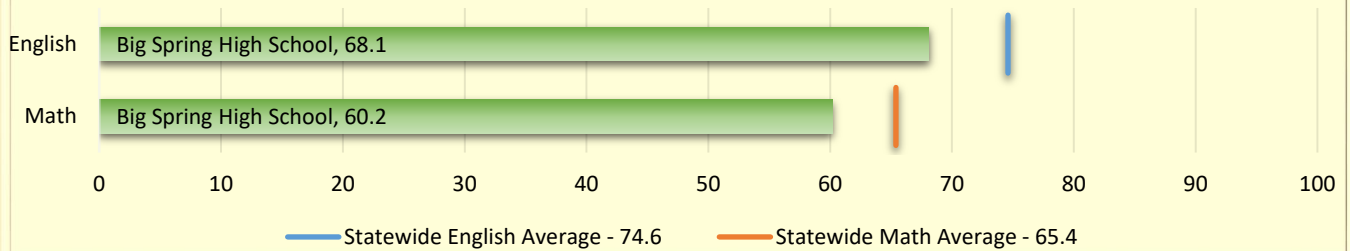


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

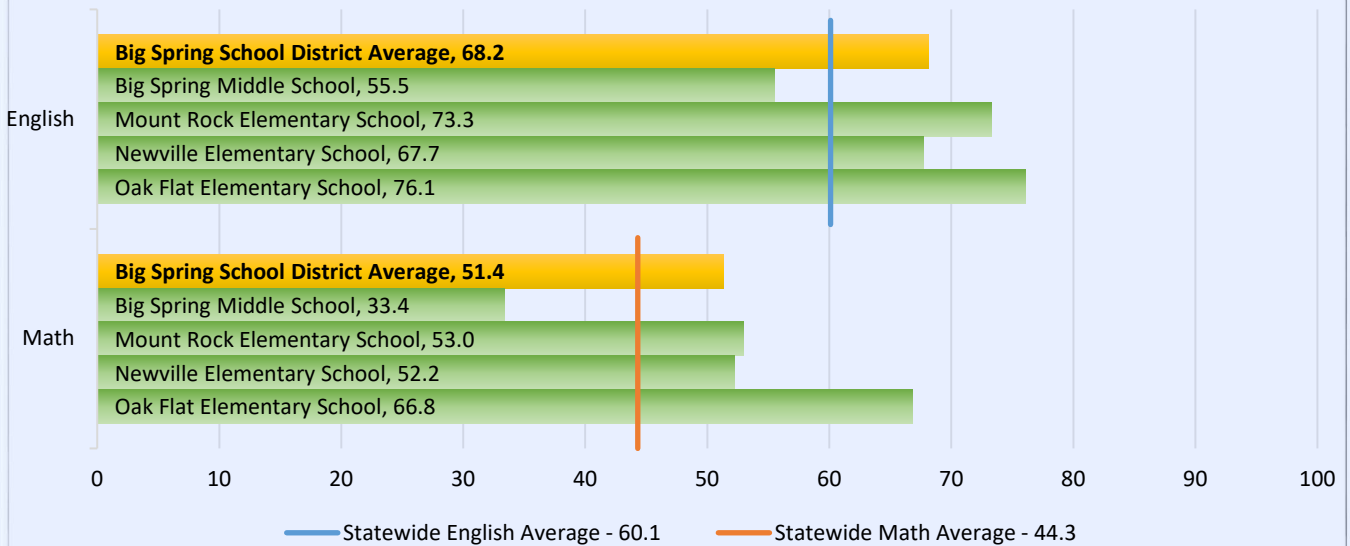
**2015-16 SPP Scores**



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

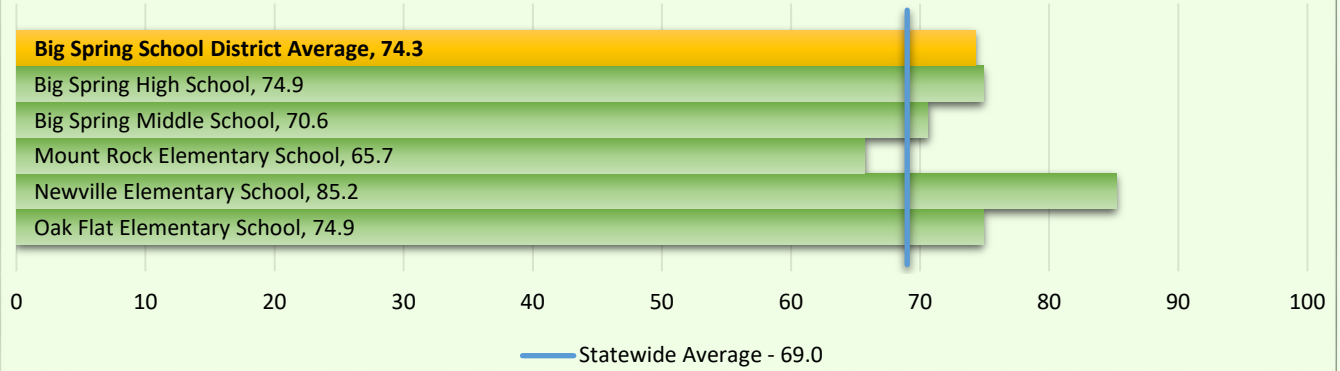


**2015-16 PSSA % Advanced or Proficient**

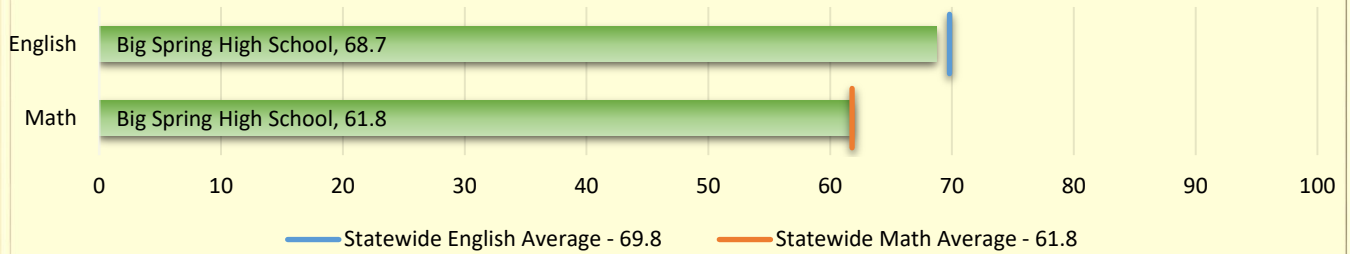


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

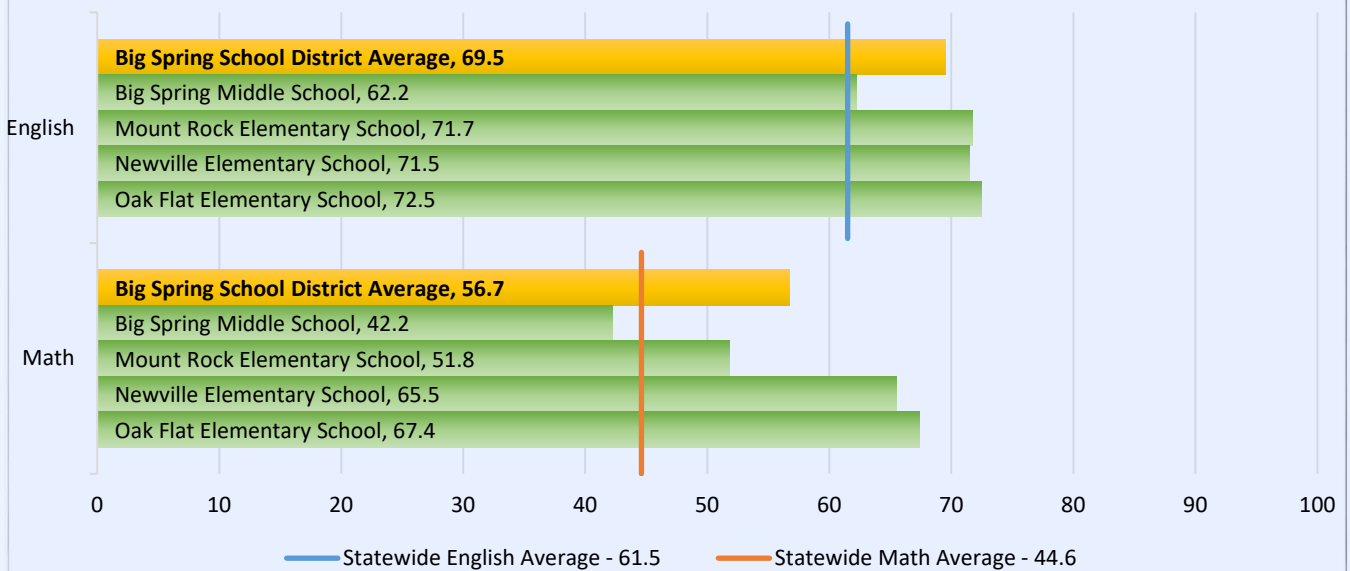
**2016-17 SPP Scores**



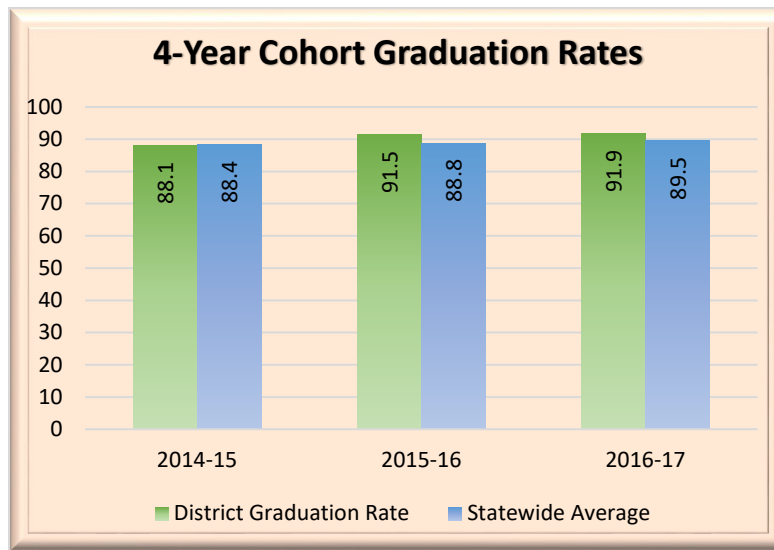
**2016-17 Keystone % Advanced or Proficient**



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



**Graduation Data**  
**District Graduation Rates Compared to Statewide Averages**



## Finding

### Finding

### The District Reported Unqualified Earnings to PSERS for Four Administrators Totaling Over \$108,000

#### *Criteria relevant to the finding:*

The Public School Employees Retirement Code defines a school employee as “[A]ny person **engaged in work** relating to a public school for any governmental entity and for which work he is receiving regular remuneration as an officer, administrator or employee excluding, however, any independent contractor or a person compensated on a fee basis.” (Emphasis added). See 24 Pa.C.S. § 8102.

According to the Public School Employees’ Retirement System (PSERS) Employers’ Retirement Manual (ERM):

- Payments for unused leave whether as a lump sum or as part of periodic payments do not qualify as retirement-covered compensation.

Only qualified earnings are to be reported for the determination of retirement benefits, including regular salary/wages, overtime, and wages paid for extracurricular activities.

The Big Spring School District (District) incorrectly reported *unqualified earnings* to the Public School Employees’ Retirement System (PSERS) for four administrators.<sup>8</sup> Since PSERS retirement benefits are calculated using a formula that factors in an employee’s final average salary,<sup>9</sup> the reported unqualified earnings of \$108,081 may have improperly inflated one administrator’s retirement benefits.<sup>10</sup>

According to the PSERS Employers’ Reference Manual (ERM), only *qualified earnings* should be reported to the PSERS. Defined broadly, qualified earnings include salary and wages paid to an employee for work performed. The ERM defines qualified and unqualified earnings, and it specifically excludes wages paid to reimburse an employee for the unused accumulated sick, vacation, and/or personal leave days.<sup>11</sup> The ERM also excludes payment in lieu of a benefit such as health care.<sup>12</sup>

We reviewed 21 District administrators employed by the District during our audit period and found that the District improperly reported payments made for unused vacation and personal leave days to the PSERS for four administrators. Additionally, one of the four administrators was contractually obligated to receive a payment in lieu of medical coverage and received this payment beginning July 1, 2015. The District incorrectly reported these payments as qualified earnings to the PSERS. After notifying the District about the

<sup>8</sup> The four administrators cited in this finding are the District’s current Superintendent, current Assistant Superintendent, current Business Manager, and prior Assistant Superintendent.

<sup>9</sup> According to the PSERS, the final average salary factors into the retirement benefit calculation.

<sup>10</sup> The District’s prior Assistant Superintendent retired on June 30, 2014.

<sup>11</sup> Public School Employees’ Retirement System. *Employers’ Reference Manual – Chapter 10. Reporting – Leaves of Absence*. Revised May 23, 2016. Page 28.

<sup>12</sup> Public School Employees’ Retirement System. *Employers’ Reference Manual – Chapter 8. Reporting – Retirement-Covered Compensation*. Revised April 15, 2016. Page 12.

*Criteria relevant to the finding  
(continued):*

- Payments that are not tied to actual work while an active PSERS member . . . are ineligible as retirement-covered compensation:  
Payment to an employee in

incorrect processing of payments in lieu of medical coverage, the District has now identified these payments as unqualified PSERS earnings. The District's employment contracts with the four administrators cited in this finding stated that the administrators were eligible for payments for unused vacation and personal days. Additionally, the employment contracts allowed payments to administrators who elected not to enroll in the District's health care plan. The District officials responsible for reporting payroll information to the PSERS and reviewing this information were not aware that the payments were not PSERS qualified earnings.

In addition to the District reporting unqualified earnings to the PSERS, we found that it inappropriately withheld employee and employer contributions from the unqualified earnings and submitted the contributions to the PSERS. Districts should not withhold such contributions from unqualified earnings.

The following table shows the total unqualified earnings made by the District to the PSERS for the four administrators. Additionally, the table shows the employee and employer contributions made to the PSERS.

Big Spring SD Unqualified Earnings Reported to PSERS and Related Contributions Made to PSERS			
Payment Type	Unqualified Earnings	Employee Contributions	Employer Contributions
Unused Leave	\$94,281	\$6,970	\$22,549
In Lieu of Health Benefits	\$13,800	\$1,035	\$4,187
<b>Total:</b>	<b>\$108,081</b>	<b>\$8,005</b>	<b>\$26,736</b>

We provided this information to the PSERS so the PSERS can adjust the individual administrator's accounts. The PSERS will refund the District \$26,736 in employer contributions that were incorrectly submitted to the PSERS. Additionally, the PSERS will refund the District \$8,005 in employee contributions that the District will be responsible for refunding to the individual administrators.

### Recommendations

The *Big Spring School District* should:

1. Require District personnel responsible for reporting compensation data to the PSERS to review the ERM, in particular the specific definitions and examples of

qualified and unqualified earnings. This will improve the accuracy of its reporting. It should also ensure that there is a routine and timely review and approval of compensation reported to the PSERS.

2. Ensure all District personnel responsible for reporting compensation data to the PSERS are appropriately trained on the ERM and specifically the distinction between qualified and unqualified earnings.

The *Public School Employees' Retirement System* should:

1. Make the necessary adjustments to the four administrators' retirement accounts for the unqualified payments reported to the PSERS.
2. Refund the District the employer and employee contributions submitted to the PSERS as part of the unqualified payments.

### **Management Response**

District management provided the following response:

“The District concurs with this finding and appreciates the help of the Auditors in identifying and resolving this issue. After internal review and discussion of our process, none of us were aware of this specific issue as this process was just handed down from the payroll assistant from nearly 30 years ago. In fact, we didn't have a current PSERS ERM. We have since downloaded the ERM and provided copies to administration and HR staff. With that we've reviewed this specific issue and double checked our 403B process to ensure no unqualified earnings were reported there.

The District implemented your recommendation by acquiring and distributing the latest PSERS ERM and subsequently reviewing the reporting for qualified and unqualified earnings within the Business and HR office.”

### **Auditor Conclusion**

We are encouraged the District is taking appropriate measures to implement our recommendations, as well as other corrective actions. We will determine the effectiveness of the District's corrective actions during our next audit of the District.

## **Status of Prior Audit Findings and Observations**

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Our prior audit of the Big Spring School District (District) released on December 4, 2014, 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 December 4, 2014**

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#### **Prior Finding No. 1: Inaccurate Transportation Data Resulted in Reimbursement Underpayments Totaling \$87,514**

Prior Finding Summary: During our prior audit of the District's student transportation records for the 2010-11 and 2011-12 school years, we found errors in the data the District submitted to the PDE and in the data used to calculate the amounts to be paid to transportation contractors. These errors resulted in transportation reimbursement underpayments to the District of \$23,731 for the 2010-11 school year and \$63,783 for the 2011-12 school year. The District also underpaid one bus contractor \$27,512 and overpaid two other bus contractors \$239 and \$232.

Prior Recommendations: We recommended that the District should:

1. Take any action necessary to resolve the over/underpayments to the vendors and submit the documents to the PDE for confirmation that the over/underpayments to each contractor were resolved.
2. Develop and follow written procedures for entering, compiling, reviewing, and reporting data to ensure the accuracy of the number of days transported, miles with and without pupils, the number of pupils transported, vehicle data, and amounts paid to contractors. This will help to ensure accuracy of the data being submitted to the PDE.
3. When preliminary transportation reports become available, compare the amount paid to the contractor to the formula allowance and if significant differences are noted, resolve the differences between the formula allowances and the amounts paid to the contractors. If amounts are due to or from any of the contractors based on this review, these amounts should be resolved. Reported data should then be revised to correct any errors that may be noted during this review.



4. When reviewing subsequent year data, compare computer-generated data to supporting documentation (odometer sheets, pupil rosters, and documentation supporting days transported) to help ensure that the data is accurate and supported by adequate documentation. Any unusual fluctuations in miles and pupils and any differences between calculations and documentation should be resolved prior to submission of data to the PDE.
5. Review subsequent years' transportation reports and revise if necessary.

We recommended that the *Pennsylvania Department of Education* should:

6. Adjust the District's allocations to resolve the reimbursement underpayments of \$87,514 upon receipt of the documentation on the resolution to contractor over/underpayments from the District.

Current Status:

The District resolved the \$27,512 underpayment with the one bus contractor as of September 1, 2015. The overpayments to the other two contractors were considered to be insignificant by the District so no attempt was made to recover the overpayments. However, the District could not provide evidence that documentation was submitted to the PDE for confirmation.

The District developed written procedures during the 2015-16 school year that detail how to accurately report transportation contractor costs to the PDE. The District also stated that it reviewed the 2012-13 and 2013-14 transportation data submitted to the PDE and the data did not require revisions. However, the District was unable to provide supporting documentation to show that these reviews occurred. As of June 13, 2019, the PDE reimbursed the District \$11,116.

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**Prior Finding No. 2:      Possible Certification Deficiency**

Prior Finding Summary: During our review of the District's professional employees' certification for the period November 28, 2011 through July 15, 2014, we found that the District employed a Speech/Language Clinician who did not have a valid certification during the period November 2012 through April 2014. In a letter dated January 29, 2015 to the District, the PDE confirmed the Private School certificate was not a valid certificate for her assignment from November 2012 through April 2014.

Prior Recommendations: We recommended that the District should:

1. Upon receipt of the Bureau of School Leadership and Teacher Quality determination, take necessary action to ensure compliance with certification regulations.
2. Review current certification procedures to ensure timely submission and receipt of emergency certification through the new on-line process.

The *Pennsylvania Department of Education* should:

3. Take action to recover any subsidy forfeitures that may be levied.

Current Status:

The PDE confirmed our Department's determination that the employee cited in our prior finding did not hold a valid certification from November 2012 through April 2014. Additionally, the District followed our recommendations by utilizing a report from the District's Pro-Soft personnel database to manually track assignments and each employee's certifications. The District uses this report to ensure all professional certifications are valid. The District has a process where all employees with temporary certifications are reviewed after three years. The PDE confirmed the citation and forfeiture amount in a letter to the District dated January 29, 2015. The PDE recovered the \$4,734 forfeiture on June 1, 2015.

## Appendix: 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>13</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, 2013 through June 30, 2017. In addition, the scope of each individual audit objective is detailed on the next page.

The Big Spring 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>14</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>13</sup> 72 P.S. §§ 402 and 403.

<sup>14</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, academic performance data, 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, 2013 through June 30, 2017. 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:

- ✓ Administrator Separations
- ✓ Transportation Operations
- ✓ Bus Driver Requirements
- ✓ 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 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>15</sup> and Public School Employees' Retirement System (PSERS) guidelines?
  - To address this objective, we reviewed the contracts, leave records, board meeting minutes, and payroll records for the only administrator with an individual employment contract who separated employment from the District during the period of July 1, 2013 through March 19, 2019. We verified that the reason for separation and the total cost of the separation were made public through the board meeting minutes<sup>16</sup> and that a board vote was conducted according to Section 508 of the Public School Code. We analyzed contracts and agreements to determine the cost of the separation. During this review, it was found wages were incorrectly reported to the PSERS, which resulted in expanding our review to all 4 individually contracted and 17 other Act 93 administrators employed from July 1, 2013 through March 19, 2019. See Finding on page 9 of this report for the results of our review for this objective.

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<sup>15</sup> 24 P.S. § 10-1073(e)(2)(v).

<sup>16</sup> Required for all superintendent and assistant superintendent contracts signed or renewed from the date of September 12, 2012, forward.

- ✓ 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>17</sup>
  - To address this objective, we obtained lists of all secondary students living within 2 miles of their respective schools and elementary students living within 1.5 miles of their respective schools for the 2013-14 school year. We randomly selected 60 of the 371 students and verified the distances between the students' home addresses and their schools to determine if these students lived on routes certified by the Pennsylvania Department of Transportation as having hazardous walking conditions.<sup>18</sup> Our review did not disclose any reportable issues.
  - In addition, we also randomly selected 10 of 55 vehicles used to transport District students during the 2015-16 school year<sup>19</sup> to determine if transportation data was accurately reported transportation data to the PDE.<sup>20</sup> We obtained copies of the 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 2015-16 school year. Our review did not disclose any issues.
- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances<sup>21</sup> as outlined in applicable laws?<sup>22</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 10 of the 68 bus drivers transporting District students as of January 14, 2019.<sup>23</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,

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<sup>17</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

<sup>18</sup> 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.

<sup>19</sup> 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.

<sup>20</sup> Ibid.

<sup>21</sup> Auditors reviewed the required state, federal and child abuse background clearances 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>22</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>23</sup> 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.

ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any issues.

- ✓ Did the District take actions to ensure it provided a safe school environment?<sup>24</sup>
  - To address this objective, we reviewed a variety of documentation including, safety plans, fire drills, training schedules, anti-bullying policies, and after action reports. In addition, we conducted on-site reviews at three out of the District's five school buildings (one from each education level)<sup>25</sup> to assess whether the District had implemented basic safety practices.<sup>26</sup> Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials, the PDE, and other appropriate agencies deemed necessary.

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

<sup>25</sup> 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.

<sup>26</sup> Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

## **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**

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Harrisburg, PA 17120

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