

LIMITED PROCEDURES ENGAGEMENT

Blairsville-Saltsburg School District Indiana County, Pennsylvania

July 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Jeffrey T. Soles, Superintendent
Blairsville-Saltsburg School District
102 School Lane
Blairsville, Pennsylvania 15717

Mr. Rick Harper, Board President
Blairsville-Saltsburg School District
102 School Lane
Blairsville, Pennsylvania 15717

Dear Mr. Soles and Mr. Harper:

We conducted a Limited Procedures Engagement (LPE) of the Blairsville-Saltsburg School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2013 through June 30, 2017, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and the Fiscal Code, 72 P.S. §§ 402 and 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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

- Did the District have documented board policies and administrative procedures related to the following?
 - Internal controls
 - The Right-to-Know Law
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law?
- 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 Code¹ and Public School Employees' Retirement System guidelines?

¹ 24 P.S. § 10-1073(e)(2)(v).

Mr. Jeffrey T. Soles

Mr. Rick Harper

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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 full results of this review to be confidential, we did not include the full results in this report. However, we communicated the full results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements except as detailed in the finding in this report.

The finding and our related recommendations have been discussed with the District's management, and their responses are included in the finding section of this letter. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal, administrative requirements, and best practices. We appreciate the District's cooperation during the conduct of the engagement.

Sincerely,

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

Eugene A. DePasquale
Auditor General

July 8, 2019

cc: **BLAIRSVILLE-SALTSBURG SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2016-17 School Year ^A	
Counties	Indiana & Westmoreland
Total Square Miles	142
Number of School Buildings	5
Total Teachers	136
Total Full or Part-Time Support Staff	40
Total Administrators	7
Total Enrollment for Most Recent School Year	1,600
Intermediate Unit Number	28
District Vo-Tech School	Indiana County Technology Center

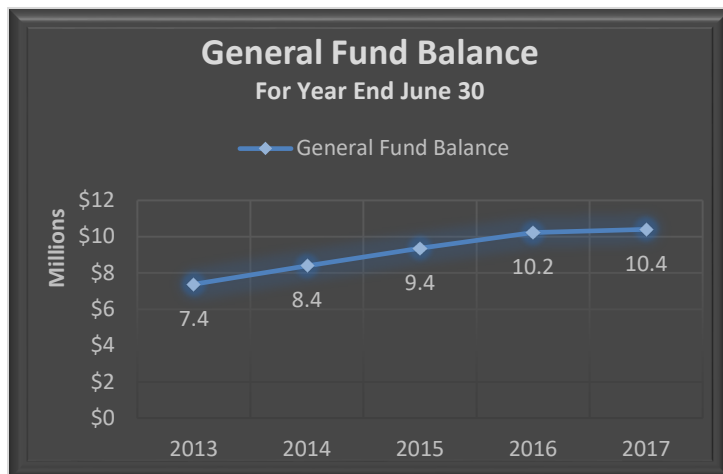
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

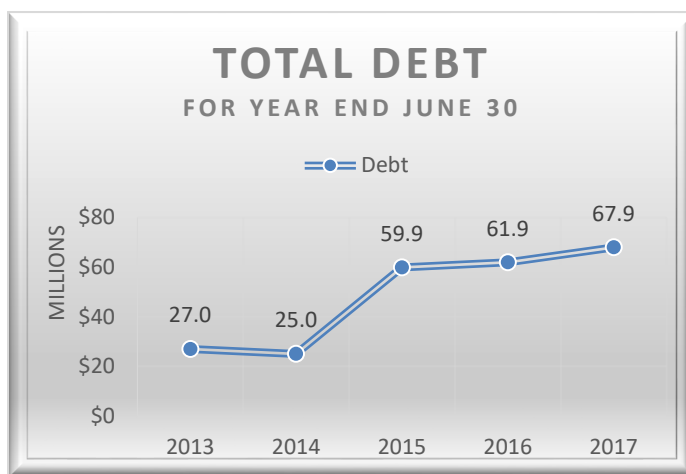
To prepare each student to become a responsible, productive and competitive member of an ever-changing global society.

Financial Information

The following pages contain financial information about the Blairsville-Saltsburg 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**.

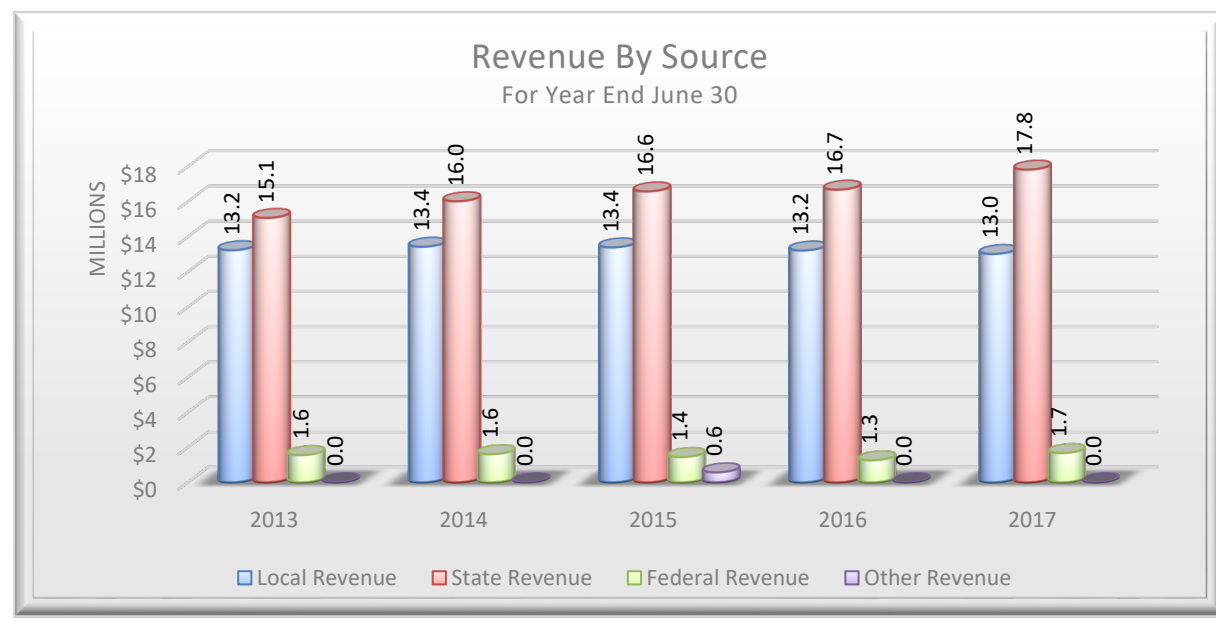
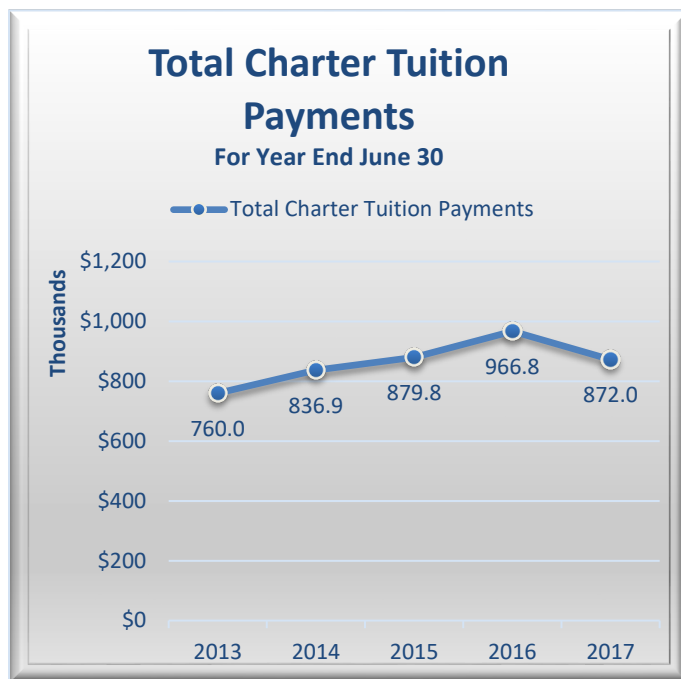
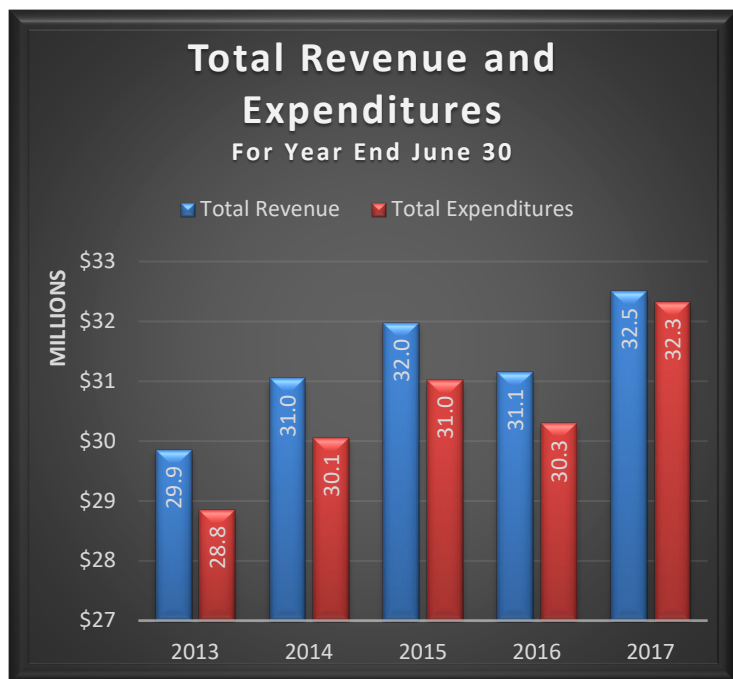


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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.² 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.³ 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.⁴

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.⁵ 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.⁶ 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.

² 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.

³ 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.

⁴ 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.

⁵ 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.

⁶ 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.⁷ 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?

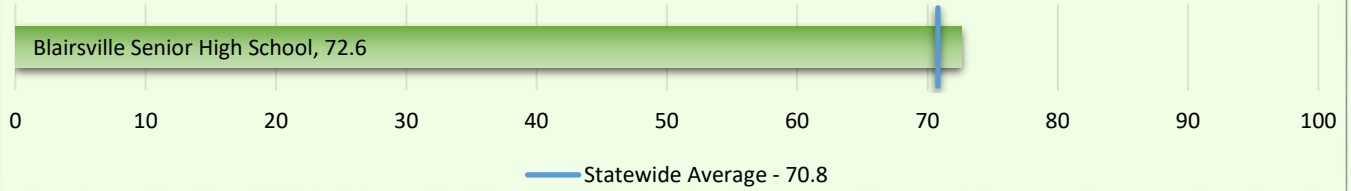
The PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student 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.⁸

⁷ 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.

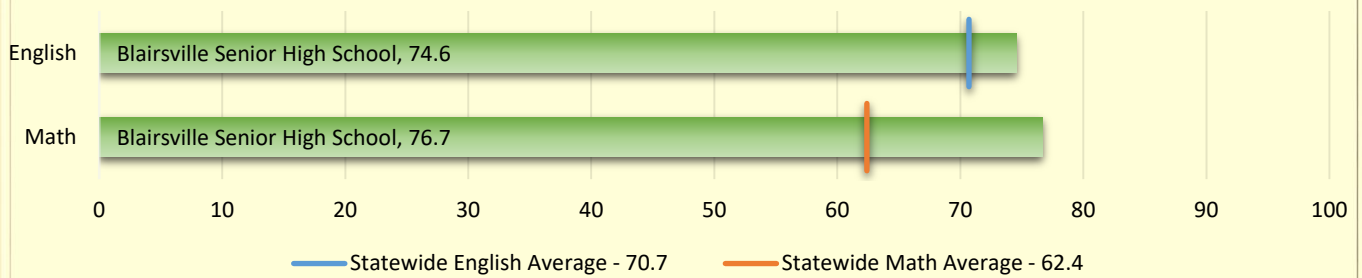
⁸ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

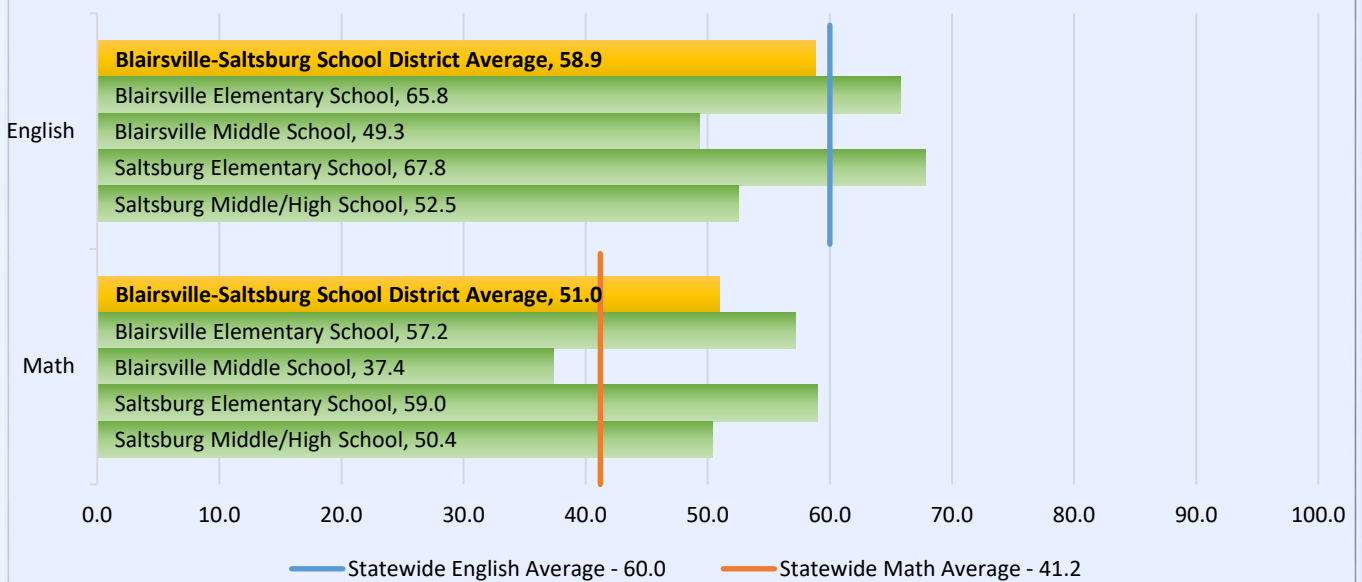
2014-15 SPP Scores



2014-15 Keystone % Advanced or Proficient

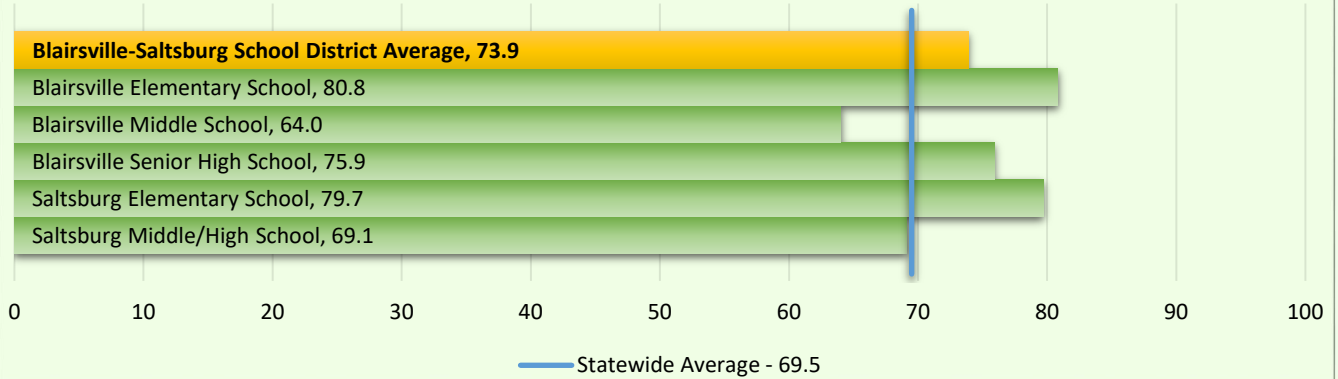


2014-15 PSSA % Advanced or Proficient

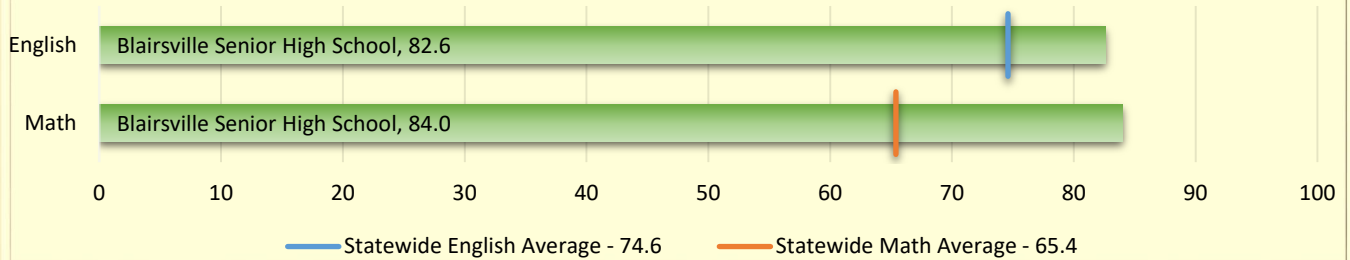


2015-16 Academic Data
School Scores Compared to Statewide Averages

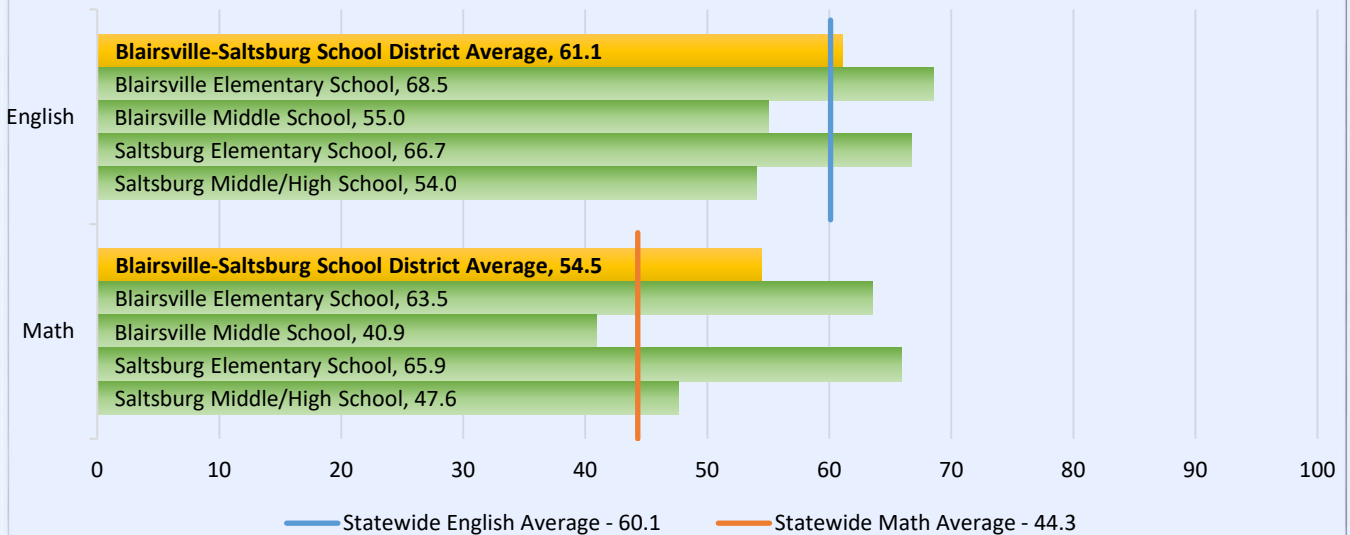
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

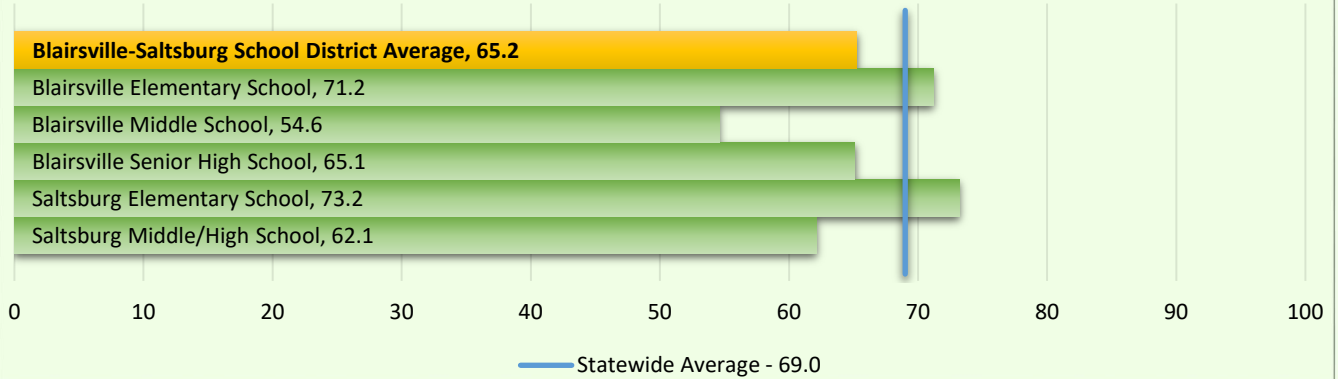


2015-16 PSSA % Advanced or Proficient

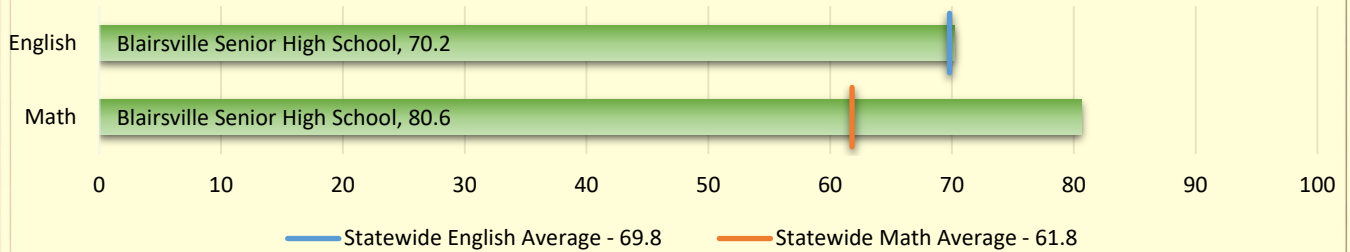


2016-17 Academic Data
School Scores Compared to Statewide Averages

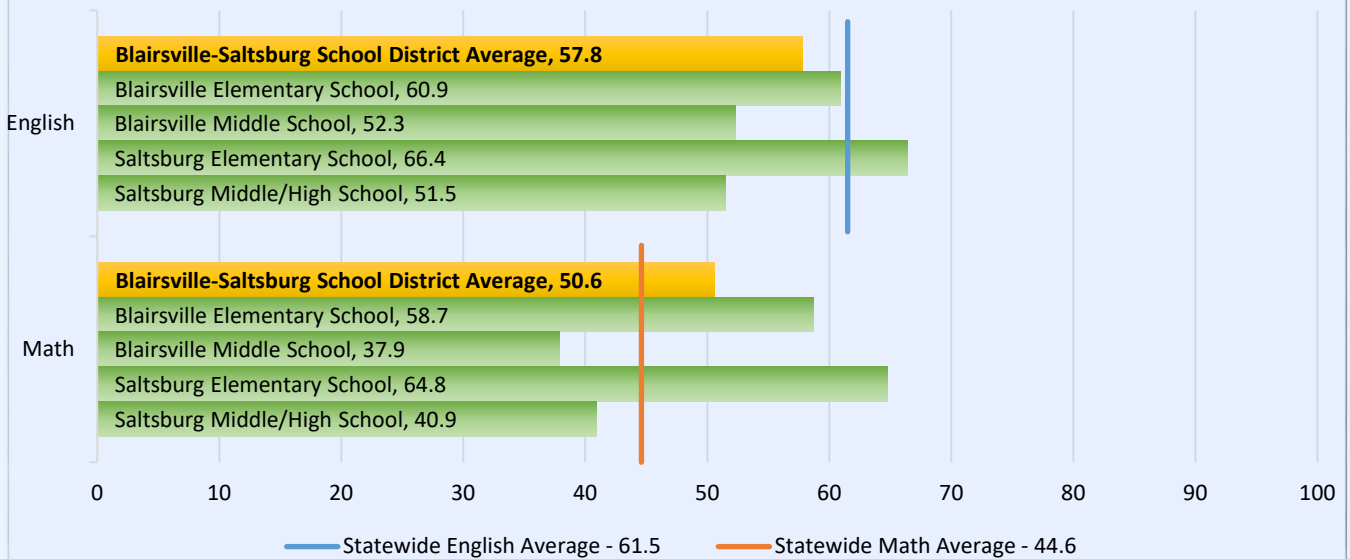
2016-17 SPP Scores



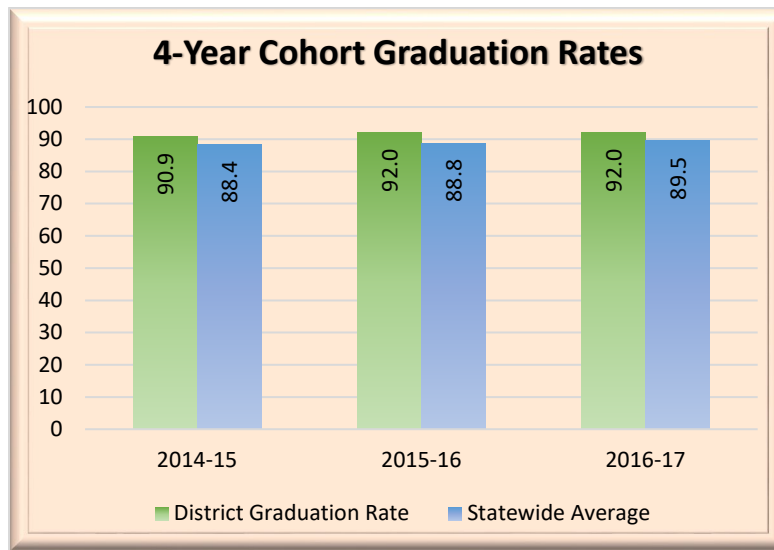
2016-17 Keystone % Advanced or Proficient



2016-17 PSSA % Advanced or Proficient



Graduation Data
District Graduation Rates Compared to Statewide Averages



Finding

The District Failed to Conduct All Required Monthly Fire Drills in Accordance with the Public School Code and Inaccurately Reported Fire Drill Data to the PDE

Criteria relevant to the finding:

The following Public School Code (PSC) provisions, as implemented by the Pennsylvania Department of Education (PDE) in its guidance for the 2017-18 school year, are relevant to the finding:

Section 1517(a) of the PSC requires:

“... in all school buildings of school entities where fire-escapes, appliances for the extinguishment of fires, or proper and sufficient exits in case of fire or panic, either or all, are required by law to be maintained, fire drills shall be periodically conducted, **not less than one a month**, by the teacher or teachers in charge, under rules and regulations to be promulgated by the chief school administrator under whose supervision such school entities are. In such fire drills the pupils and teachers shall be instructed in, and made thoroughly familiar with, the use of the fire-escapes, appliances and exits. **The drill shall include the actual use thereof, and the complete removal of the pupils and teachers,** in an expeditious and orderly manner, by means of fire-escapes and exits, from the building to a place of safety on the ground outside.” [Emphases added.] See 24 P.S. § 15-1517(a) (as amended by Act 55 of 2017, effective November 6, 2017).

Our review of the Blairsville-Saltsburg School District fire drill reports for the 2017-18 school year disclosed that the District failed to conduct fire drills each month at each of its school buildings as required by Section 1517(a) of the Public School Code (PSC).⁹ In addition, we found that the District inaccurately reported fire drill data to the Pennsylvania Department of Education (PDE). Consequently, the District’s Superintendent inappropriately attested to the accuracy of the fire drill data in the PDE-required report and certification statement.

During our review period, the PSC specifically mandated that monthly fire drills be conducted ***each and every*** month while school was in session with students and staff present. Fire drill data must be annually reported to the PDE. As such, we obtained and reviewed the District’s 2017-18 Fire Drill Accuracy Certification Statement (ACS) report filed with the PDE and the supporting fire drill logs for each of the District’s five school buildings. We found that the District only conducted 32 of the 45 required monthly fire drills during our review period of September 2017 through May 2018.¹⁰

The District reported that fire drills were not conducted at two of the District’s five buildings during the months of September 2017, April 2018, and May 2018. The District included comments for the missed fire drills, such as PSSA testing. However, the District was required to conduct fire drills for each of the nine months from September 2017 through May 2018 regardless of the stated reasons for not conducting the drills. We reviewed documentation that

⁹ 24 P.S. § 15-1517(a).

¹⁰ The District has five school buildings, and fire drills are required each month for each building. Therefore, we determined that a total of 45 fire drills should have been conducted (5 buildings x 9 months reviewed = 45 fire drills).

*Criteria relevant to the finding
(continued):*

Further, Sections 1517(b) and (e) of the PSC requires:

“(b) Chief school administrators are hereby required to see that the provisions of this section are faithfully carried out in the school entities over which they have charge.” (Note that the prior language only referred to “district superintendents.”)

“(e) On or before the tenth day of April of each year, each chief school administrator shall certify to the Department of Education that the emergency evacuation drills and school security drills herein required have been conducted in accordance with this section.” See 24 P.S. § 15-1517(d) and (e). (Act 55 of 2017, effective November 6, 2017.)

According to the PDE guidance emailed to all public school on October 7, 2016, and its Basic Education Circular entitled, *Fire Drill and School Bus Evacuations*, annual certification of the completion of fire drills must be provided to the PDE. Beginning with the 2016-17 school year, annual reporting was required through the PIMS and fire drill certifications require each school entity to report the date on which each monthly fire drill was held. Fire Drill Accuracy Certification Statements must be electronically submitted to the PDE by July 31 following the end of a school year. Within two weeks of the electronic PIMS submission, a printed, signed original must be sent to the PDE’s Office for Safe Schools.

provided evidence of the performance of the fire drills for the other six months at each of these two school buildings.

Additionally, we found that two other school buildings inaccurately reported that they conducted all monthly fire drills, but our review of supporting documentation found otherwise. Specifically, one building misreported four of nine fire drills, and the other building misreported three of nine. In total, 7 of the 18 monthly fire drills were inaccurately reported on the ACS report for these two schools. For example, both buildings reported fire drills for a date in May for an in-service day when students were not present. The PSC explicitly requires that fire drills include students and staff.

Furthermore, under Section 1517(b) of the PSC, chief school administrators are required to ensure that all requirements of Section 1517 are “faithfully carried out in the schools over which they have charge.” A chief school administrator, including a superintendent, also has a duty to affirm that all of the information in the ACS report filed with the PDE for the District’s five school buildings was valid and accurate and that the data was correct and true to the best of his knowledge (see criteria box to the left). Given that fire drills were reported for all months from September 2017 through May 2018 at two of the buildings when seven drills didn’t occur based on the District’s own documentation, the Superintendent inappropriately attested to the accuracy of the fire drill data.

Overall, only one of the District’s school buildings properly conducted all monthly fire drills for the 2017-18 school year. The District did not respond to our several requests as to why monthly fire drills were not conducted as required, and data was incorrectly reported on the District’s ACS report filed with the PDE.

In conclusion, it is vitally important that the District’s students and staff regularly participate in fire drills and other emergency drills throughout the school year as directed by the PSC and that fire drill data is timely and accurately reported to the PDE. As further explained in the criteria to the left, recent amendments to the PSC reinforce the importance of conducting both monthly fire drills and school security drills. Additionally, it is essential that each school building and the District maintain accurate

*Criteria relevant to the finding
(continued):*

The Fire Drill Accuracy Certification Statement that the chief school administrator was required to sign for the 2017-18 school year states, in part:

“I acknowledge that 24 PS 15-157 ...[requires that] fire drills shall be periodically conducted, not less than one a month...under rules and regulations to be promulgated by the district superintendent under whose supervision such schools are... District superintendents are hereby required to see that the provisions of this section are faithfully carried out in the schools over which they have charge. I certify that drills were conducted in accordance with 24 PS 15-157 and that information provided on the files and summarized on the above School Safety Report is correct and true to the best of my knowledge....”

Important Note: The following summary is provided as a courtesy for informational purposes only to highlight recent amendments to the PSC, but does **not** apply to the audit period (i.e., 2017-18 school year) for this finding.

In **2018**, the General Assembly amended Section 1517 of the PSC through Act 39 which **mandates** that each school entity conduct one school security drill per school year in each school building in place of a required fire drill within 90 days of the commencement of the school year after the subsection’s effective date (July 1, 2018) and in each school year thereafter. The school security drill **must** be conducted while the school entity is in session and students are present. Further, Act 39 provides that each school entity may conduct two school security drills per school year in each school building in place of two fire drills after 90 days from the commencement of each school year. [Emphases added.] See 24 P.S. § 15-1517 (as most recently amended by Act 39 of 2018, effective July 1, 2018).

documentation to support the fire drill data reported to the PDE so that the Superintendent can properly attest to the accuracy of the information reported to the PDE.

Recommendations

The *Blairsville-Saltsburg School District* should:

1. Conduct monthly fire/security drills at each of its school buildings with staff and students while school is in session, as required by the PSC.
2. Implement a process requiring someone other than the person who prepares the annual Fire Drill Accuracy Certification Statement to review the report, including comparing the data in the report to supporting documentation, to ensure the District is reporting factually correct data as certified by its Superintendent to the PDE.
3. Consult with its solicitor to ensure it is fully aware of all amendments (discussed in criteria box) to the PSC regarding fire and school security drill requirements for the 2018-19 school year.

Management Response

Management stated the following:

“The District agrees with the findings and have [*sic*] taken precautionary measures to ensure this incident will be rectified. The Superintendent provided each principal with the school code that relates to fire drills. This was also noted in the principal's evaluations that this code was to be followed to the letter.

The one principal was under the misconception that since the secondary and elementary are housed in one building that the fire drill would count even if the drill occurred after secondary dismissal or prior to the arrival of the elementary. The fire alarm system does ring throughout the entire campus, this is why the perception that the drill would count for both schools.

The District will also use a standardized form for recording the drill and all pertinent information to log the event appropriately.”

Auditor Conclusion

We are encouraged that the District has agreed with our finding and has begun implementation of corrective actions. We continue to emphasize the need for a review process to ensure fire drill documentation and the chief school administrator certification is factually correct and appropriate. Further, as a public auditing entity, we are most concerned about any of the PSC required monthly drills being held on an in-service day. The purpose of a fire drill is to help educate and prepare students for a disaster, and student participation in drills is necessary for the drills to be meaningful. We will review the corrective action taken by the District during our next engagement.

Status of Prior Audit Findings and Observations

Our prior Limited Procedures Engagement of the Blairsville-Saltsburg School District resulted in no findings or observations.

Distribution List

This letter 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
Director
Bureau of Budget and Fiscal Management
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4th Floor, 333 Market Street
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Dr. David Wazeter
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Harrisburg, PA 17105

Mr. Nathan Mains
Executive Director
Pennsylvania School Boards Association
400 Bent Creek Boulevard
Mechanicsburg, PA 17050

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