

PERFORMANCE AUDIT

California Area School District Washington County, Pennsylvania

October 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Dr. Laura B. Jacob, Superintendent
California Area School District
11 Trojan Way, Suite 100
Coal Center, Pennsylvania 15423

Mr. Barry Niccolai, Board President
California Area School District
11 Trojan Way, Suite 100
Coal Center, Pennsylvania 15423

Dear Dr. Jacob and Mr. Niccolai:

We have conducted a performance audit of the California 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 Appendix A of this report:

- Administrator Separations
- Bus Driver Requirements
- Transportation Operations
- Financial Stability

We also evaluated the application of best practices and determined compliance with certain legal and other requirements in the area of school safety, including compliance with fire and security drill requirements. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the full results in this report. However, we communicated the full 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.

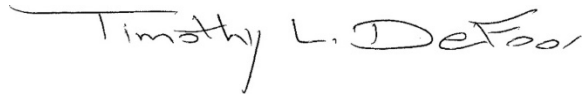
Our audit identified areas of noncompliance and significant internal control deficiencies in the areas of administrator separations, bus driver requirements, and transportation operations. These deficiencies are detailed in Findings No. 1, 3, and 4 of this report. We also identified noncompliance with safety related emergency planning and drill requirements, which are detailed in Finding No. 2 of this report. A summary of the results is presented in the Executive Summary section of this report. We also found that the District performed adequately in the area of financial stability.

Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the audit report. We believe that the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and relevant requirements.

Dr. Laura B. Jacob
Mr. Barry Niccolai
Page 2

We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending from the start of the name.

Timothy L. DeFoor
Auditor General

October 20, 2021

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

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the California Area School District (District). Our audit sought to answer certain questions regarding the District's application of best practices and compliance with certain relevant state laws, regulations, contracts, and administrative procedures and to determine the status of corrective action taken by the District in response to our prior audit recommendations.

Our audit scope covered the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objectives, and methodology section of the report (see Appendix A). Compliance specific to state subsidies and reimbursements was determined for the 2015-16 through 2018-19 school years.

Audit Conclusion and Results

Our audit found areas of noncompliance and significant internal control deficiencies as detailed in the four findings in this report.

Finding No. 1: The District's Failure to Implement an Adequate Internal Control System Resulted in Overpaying Two Former Contracted Officials \$9,468 When Separating Employment from the District.

We found that the District did not implement an adequate internal control system over the calculation and approval of final payments to individually contracted officials separating employment from the District. Consequently, the District paid two former District officials a cumulative total of \$9,468 more than these officials were contractually eligible to receive when the former officials separated employment from the District (see page 8).

Finding No. 2: The District Did Not Comply With Safety Related Emergency Planning and Drill Requirements.

The District failed to adequately develop and annually review its disaster response and emergency preparedness plan as required by the state Emergency Management Services Code and its associated regulations and did not file its Plan with the county emergency management agency as required. Additionally, the District did not file its annual Fire Evacuation and Security Drill Accuracy Certification Statement with the Pennsylvania Department of Education (PDE) and did not conduct all monthly fire drills for the 2018-19 school year as required. These noncompliance issues could jeopardize the safety and security of the District's students, staff, contractors, and visitors in the event of a disaster or an emergency situation (see page 12).

Finding No. 3: 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 Drivers.

The District failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2020-21 school year by not maintaining, reviewing, and monitoring required qualifications and background clearances for contracted drivers transporting students. Specifically, our review found that the District was not reviewing and monitoring its contracted drivers as required, and instead, placed complete reliance on the contractor for obtaining and evaluating required driver documents. Additionally, the District's Board of School Directors did not approve individual drivers as required. We determined that the District did not implement sufficient internal controls to meet these obligations (see page 17).

Finding No. 4: The District’s Failure to Implement an Adequate Internal Control System Resulted in a \$13,475 Overpayment and an Unauditable \$2.8 Million in Transportation Reimbursements.

We found that the District did not implement an adequate internal control system over the input, calculation, categorization, and reporting of regular and supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school students it transported during the 2016-17 through 2018 19 school years, which resulted in the District receiving a \$13,475 overpayment in supplemental transportation reimbursements. Additionally, the District did not comply with the record retention provisions of the Public School Code when it failed to obtain and retain adequate documentation to support the regular transportation data reported to PDE. Therefore, we could not determine the accuracy of the \$2,837,907 the District received in regular transportation reimbursements during the four-year audit period (see page 24).

Status of Prior Audit Findings and Observations.

Our prior audit of the District was released on August 11, 2016 and resulted in two findings and six recommendations. During our current audit, we found that the District had not taken appropriate corrective actions to implement our prior recommendations.

Specifically, we found that the District did not implement our prior audit recommendations related to errors in reporting transportation data to PDE. Our fourth finding in the current audit report details the continuing issues in this area.

The District partially implemented our recommendations to our first prior audit finding concerning the District’s declining General Fund balance (see page 30)

Background Information

School Characteristics 2020-21 School Year*	
County	Washington
Total Square Miles	35
Number of School Buildings	2 ¹
Total Teachers	63
Total Full or Part-Time Support Staff	28
Total Administrators	8
Total Enrollment for Most Recent School Year	912
Intermediate Unit Number	1
District Career and Technical School	Mon Valley Career & Technology Center

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

Mission Statement*

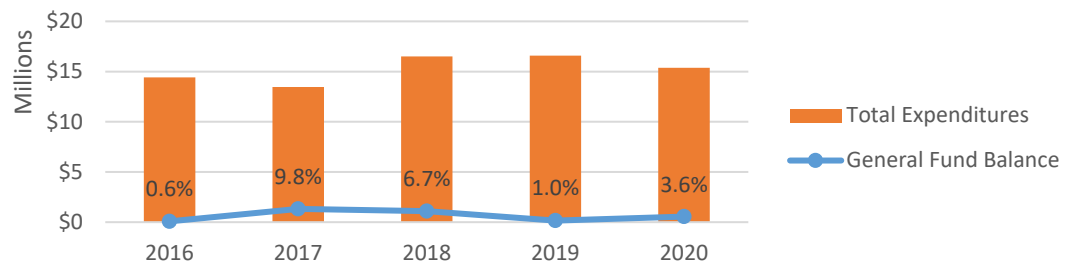
California Area School District is a learning community dedicated to providing the environment and resources for the development of student responsibility, civility, achievement, and success.

Financial Information

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

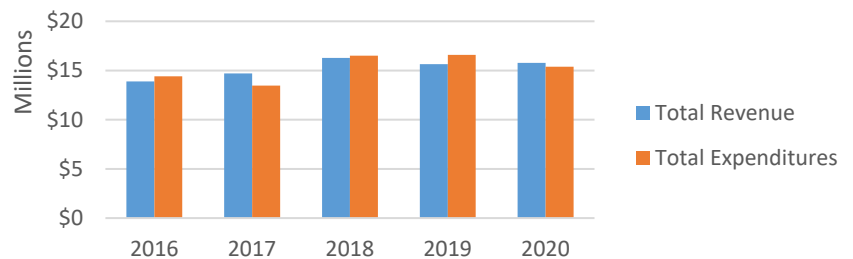
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$82,814
2017	\$1,323,067
2018	\$1,100,468
2019	\$162,357
2020	\$555,545



Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$13,892,849	\$14,412,504
2017	\$14,698,830	\$13,458,575
2018	\$16,284,831	\$16,507,430
2019	\$15,648,480	\$16,586,591
2020	\$15,772,253	\$15,379,068



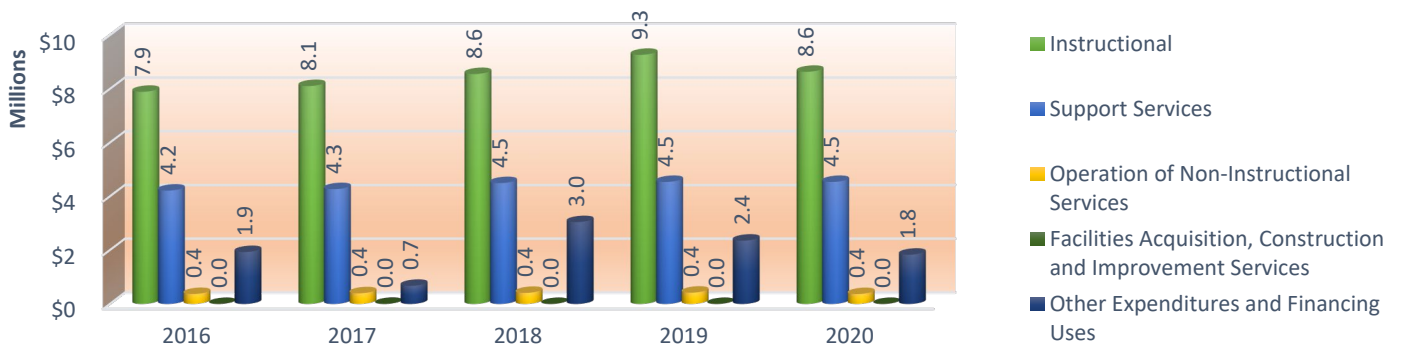
¹ The District is composed of four academic distinctions housed in two physical buildings. The elementary and intermediate schools are housed in one building, and the middle and high schools are housed in the second District physical building.

Financial Information Continued

Revenues by Source

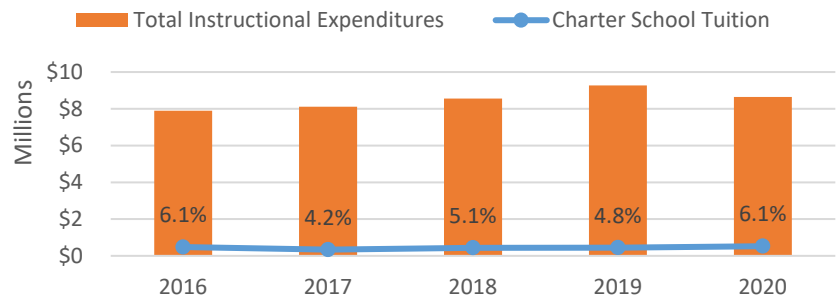


Expenditures by Function

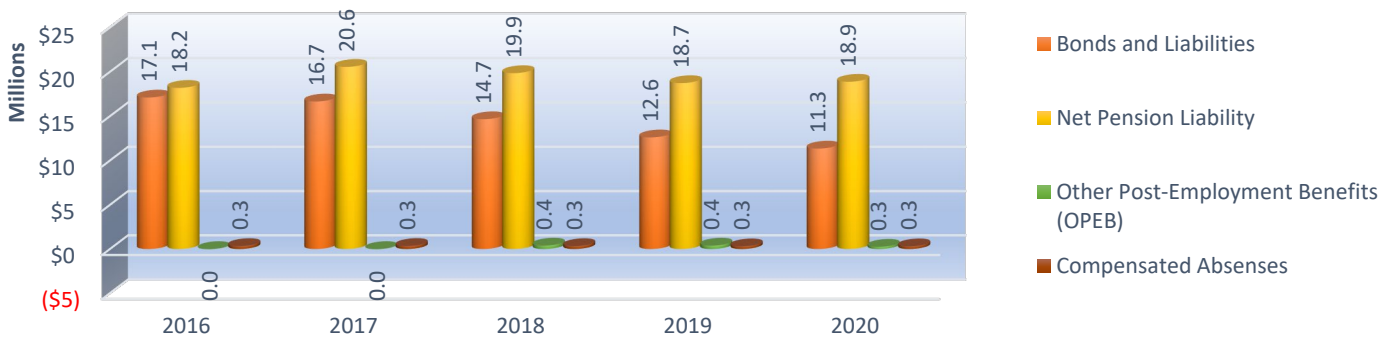


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$477,712	\$7,895,998
2017	\$338,409	\$8,110,197
2018	\$437,204	\$8,557,048
2019	\$446,188	\$9,271,814
2020	\$523,695	\$8,640,474



Long-Term Debt

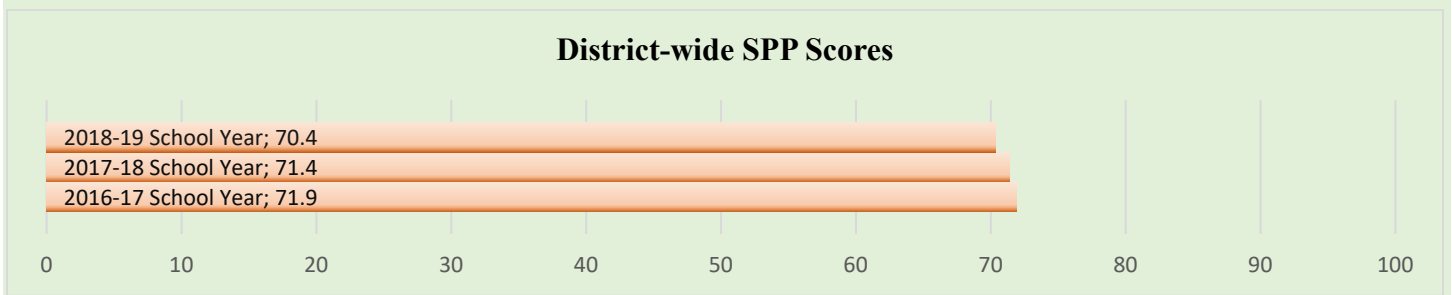


Academic Information²

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, and Keystone Exam results for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.³ In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.⁴ 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 PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publicly available website.

³ Due to the COVID-19 pandemic the PSSA and Keystone Exam requirements were waived for the 2019-20 school year; therefore, there is no academic data to present for this school year.

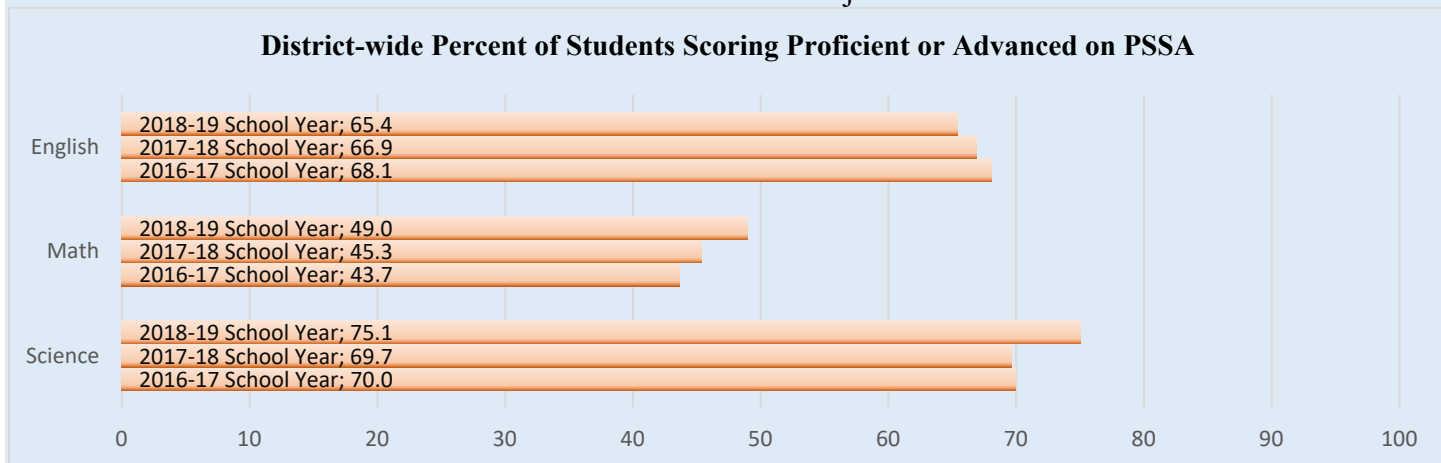
⁴ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

Academic Information Continued

What is the PSSA?

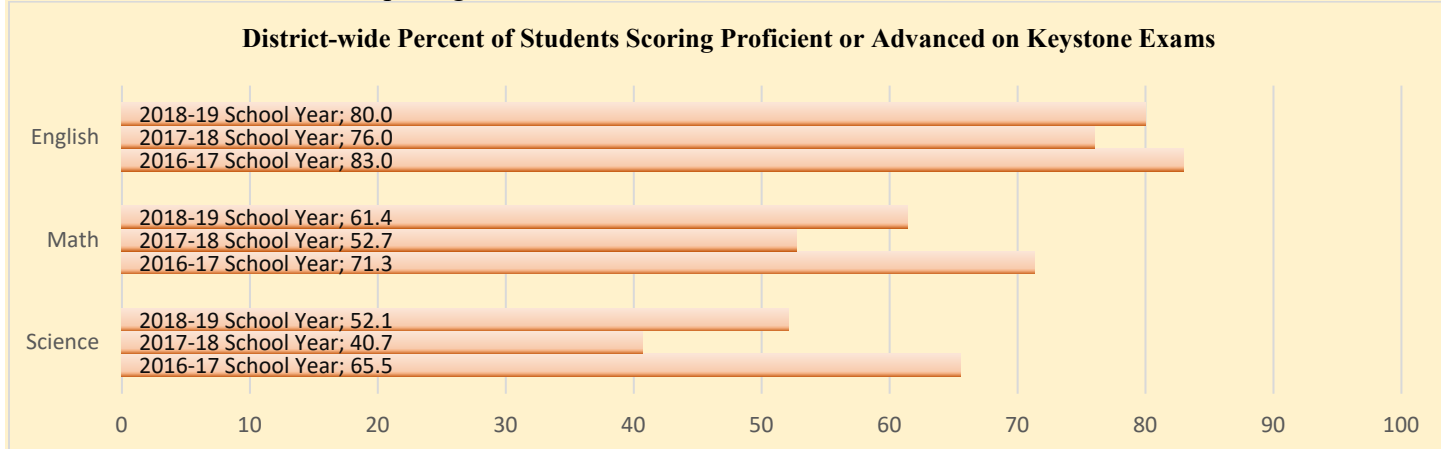
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, 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.⁵ 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.

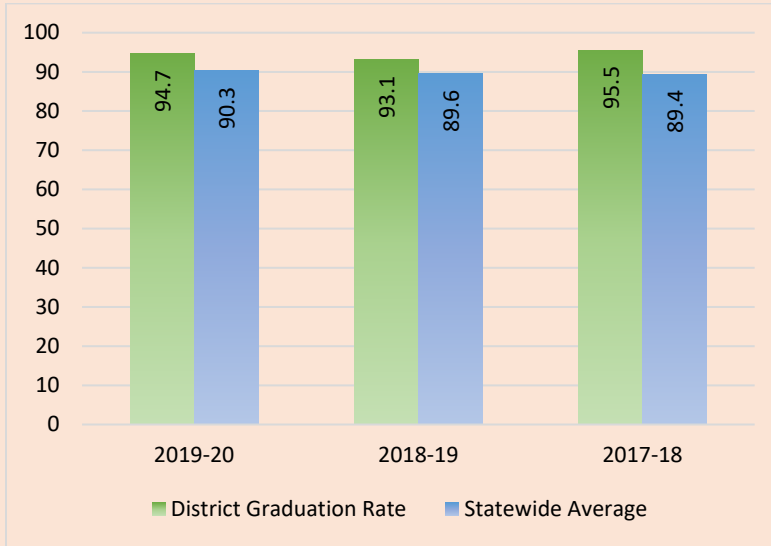


⁵ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone end-of-course exams (Keystone Exams) in the context of the pandemic of 2020: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/Pages/Keystone-Exams.aspx>

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.⁶



⁶ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <https://www.education.pa.gov/DataAndReporting/CohortGradRate/Pages/default.aspx>.

Findings

Finding No. 1

The District's Failure to Implement an Adequate Internal Control System Resulted in Overpaying Two Former Contracted Officials \$9,468 When Separating Employment from the District

Criteria relevant to the finding:

District Board Policy 337 states in part: "Vacation time shall be granted in accordance with applicable provisions of the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution."

Administrator A's employment contract effective July 1, 2014 through June 30, 2019.

Section 5.0.1. states: "In the event the business manager's employment with the School District should terminate prior to the expiration of this agreement, payment for unused vacation days shall be prorated based upon the number of days worked during that contract year"

Section 5.0.2. states: "Vacation shall be scheduled through the Superintendent; and vacation dates shall be subject to the Superintendent's approval. It is recognized that due to deadlines and other time sensitive duties, vacations cannot always be scheduled and used conveniently. If necessary, and with approval from the Superintendent, the Business Manager shall be allowed to carry 5 vacation days into the next year. These days MUST BE USED by September 30th of that next year."

We found that the California Area School District (District) did not implement an adequate internal control system over the calculation and approval of final payments to individually contracted officials separating employment from the District. Consequently, the District paid two former District officials a cumulative total of \$9,468 more than these officials were contractually eligible to receive when the former officials separated employment from the District.

Background: The Public School Code (PSC) requires certain high-level, District officials to have individual employment contracts. Each individual employment contract must contain provisions that detail, among other things, the following:

- The type and amount of paid time off the official is eligible to receive and if the paid time off is able to be converted or carried-over to subsequent years.
- Termination provisions if the official separates employment with the District prior to the expiration of the contract.
- Salary amounts or a salary schedule and explanation of fringe benefits.

It is essential for the District to properly calculate, review, and approve final payments to officials who are separating employment from the District prior to the expiration of their individual contracts. Therefore, the District should have a strong system of internal control over the issuance of final payments to departing individually contracted administrators that should include, but not be limited to, the following:

- Segregation of duties.
- Comprehensive written procedures.
- Standardized payment calculation forms.
- Solicitor review of payment to ensure contractual compliance.
- Board of School Directors (Board) approval of final payments.

Inaccurate Final Payments to Two Former District Officials

We found that two former District officials were overpaid when they separated employment from the District. Administrator A's employment contract covered the period of July 1, 2014 through June 30, 2019, but

*Criteria relevant to the finding
(continued):*

Administrator B's Employment Contract effective March 17, 2017 through June 30, 2021.

Section 5.0.1. states: "In the event the Business Managers employment with the school District should terminate prior to the expiration of this agreement, vacation day entitlement and payment for unused vacation days shall be prorated based upon the number of days worked compared to the number of workdays in the contract year of termination. In the event that the business manager shall already have exceeded the number of prorated days, a corresponding per diem sum shall be deducted from the final check.

Section 5.0.2. states: "Vacation days not utilized during the contract year MAY NOT be carried over, shall not convert to other paid or nonpaid days, and shall be lost: only in the event of extremely extenuating circumstances, will the School Board waive this provision. Vacation shall be scheduled through the Superintendent; and vacation dates shall be subject to the Superintendent's approval."

Administrator A separated employment from the District on February 28, 2017. Our review of the final payments to this administrator showed that the District paid Administrator A for 23.5 unused vacation days. However, we found that Administrator A was only contractually eligible to be paid out for 13.5 unused vacation days. Therefore, we calculated that the District overpaid Administrator A in the amount of \$2,724. Specifically, Administrator A's final leave payout calculation included ten vacation days earned but not used in previous years, even though Administrator A's contract did not allow for carrying over more than five days and those five days had to be used by September 30 or be lost. Of greater concern with this payout calculation is that we found that Administrator A sent a memo to the payroll department that read "Please reimburse me for the below vacation days earned but not taken." It appears that Administrator A determined the number of unused vacation days to be paid out and the District could not provide any further evidence that the vacation payout was reviewed and approved by any other District official.

Administrator B's employment contract was effective March 17, 2017 through June 30, 2021. However, Administrator B separated employment from the District on August 16, 2019. We found that the District paid Administrator B for 23.7 unused vacation days but Administrator B was contractually eligible to be paid for only 2.7 unused vacation days. Therefore, we determined that the District overpaid Administrator B in the amount of \$6,763. This error occurred because the District paid Administrator B for vacation days earned but not used in previous years, despite a provision in the contract prohibiting this practice. Furthermore, although there is audit evidence that this unused vacation payment was calculated by an employee in the District's payroll department, the payment was approved by the separating employee, Administrator B.

Significant Internal Control Deficiencies

Our review revealed that the District did not implement an adequate internal control system over the calculation, approval, and payment of final payments to individually contracted officials separating employment from the District. The District did not have procedures to ensure that the final payments were accurately calculated and reviewed to ensure compliance with contract provisions. Specifically, the District did not ensure an adequate segregation of duties as evidenced by our finding that both separating administrators described above calculated and/or approved their own final payments.

The District should consider instituting a procedure where the District's solicitor reviews and the Board approves all final payments made to separating (i.e., resigning, retiring, or terminating) administrators. A review of this nature is essential and would increase transparency and add a level of assurance to all stakeholders that these payments were accurately calculated, reviewed, and paid in accordance with contractual

obligations. We believe the issues identified in this finding may have been revealed if the District had implemented review procedures.

Finally, while the District's Board publically voted at open meetings to accept resignations of individually contracted administrative employees, the Board did not approve the final payments to these officials.

Recommendations

The *California Area School District* should:

1. Develop and implement an internal control system over its calculation, review, and approval of final payments to individually contracted administrators separating employment from the District. The internal control system should include, but not be limited to, the following:
 - All payments to administrators separating employment from the District are calculated on a standard form that documents that source and amounts of the payment.
 - A review of the calculated payment by an employee other than the separating employee.
 - Clear and concise written procedures are developed to document the process of calculating final payments, reviewing the payments for accuracy, and approving the payments.
2. Ensure that all retirement and resignation payments made to individually contracted employees separating employment from the District are reviewed and approved by the District Solicitor to ensure that all payments are consistent with contractual obligations.
3. Ensure that all final payments made to separating administrators are presented to the Board for review and approval prior to payment.

Management Response

District management provided the following response:

“Contracts are reviewed at the time final pay calculations are completed. Any request for payment by the exiting employee must be signed by the Confidential Administrative Assistant and the Business Manager. It is proper to ask questions when doing the confirmation process.

“In 2020, the Business Manager instituted a standard format for calculating final pays for all employees, including confirming absence balances that are eligible for payment to the exiting employee. Both the Confidential Administrative Assistant and the Business Manager review the calculation before it is presented to the exiting employee for their confirmation. In the event the exiting employee is one of these employees,

the Superintendent will provide the second confirmation of the final pay calculation.

“The solicitor will review and approve final pay calculations for individually contracted employees who are exiting District employment.

“The Board will approve final payments to exiting administrative employees. Final payments are not sent to the exiting employee until all the above steps are completed.”

Auditor Conclusion

We are encouraged that the District has already taken appropriate corrective actions to implement our recommendations. We will evaluate the effectiveness of all of the District’s corrective actions during our next audit.

Finding No. 2

The District Did Not Comply With Safety Related Emergency Planning and Drill Requirements

Criteria relevant to the finding:

Emergency Planning Requirements and Guidance

Emergency Management Services Code (EMS Code)

Subsection (g) of Section 7701 (relating to Duties concerning disaster prevention) of the EMS Code provides:

“Plans.--Every school district [and other school entities] and custodial child care facility, in cooperation with the local Emergency Management Agency and the Pennsylvania Emergency Management Agency, shall develop and implement a comprehensive disaster response and emergency preparedness plan consistent with the guidelines developed by the Pennsylvania Emergency Management Agency and other pertinent State requirements. The plan shall be reviewed **annually** and modified as necessary. A copy of the plan shall be **provided to the county emergency management agency.**” (Emphasis added.) See 35 Pa.C.S. § 7701(g).

The District failed to adequately develop and annually review its disaster response and emergency preparedness plan (Plan) as required by the state Emergency Management Services Code (EMS Code) and its associated regulations and did not file its Plan with the county emergency management agency (EMA) as required.⁷ Additionally, the District did not file its annual *Fire Evacuation and Security Drill Accuracy Certification Statement* (ACS) with the Pennsylvania Department of Education (PDE) and did not conduct all monthly fire drills for the 2018-19 school year as required. These noncompliance issues could jeopardize the safety and security of the District’s students, staff, contractors, and visitors in the event of a disaster or an emergency situation.

Emergency Planning Deficiencies

Disaster Response and Emergency Preparedness Plan Requirements

Pursuant to the EMS Code, all Pennsylvania school entities are required to develop and implement a comprehensive disaster response and emergency preparedness plan consistent with the guidelines developed by the Pennsylvania Emergency Management Agency (PEMA) and other pertinent state requirements.⁸ The Plan is required to be developed in cooperation with local emergency management agencies, as well as with PEMA.⁹ School entities are also required to *annually* review and modify the Plan, as necessary.¹⁰ Further, a copy of the Plan must be provided to the respective county emergency management agency.¹¹

When properly written and executed, a Plan serves as the primary directive in the event of a disaster or emergency situation. According to the Pennsylvania *All Hazards School Safety Planning Toolkit*, a guide for

⁷ 35 Pa.C.S. § 7101 *et seq.* and the State Board of Education’s Safe Schools regulations, 22 Pa. Code Chapter 10, see in particular, 22 Pa. Code § 10.24. Please note that all plans prepared for use in an emergency (including floor plans) are considered to be secure and confidential documents and should be clearly marked as confidential and sensitive or for official use only (FOUO).

<https://www.pema.pa.gov/Preparedness/Planning/Community-Planning/School-Safety/Documents/Chapter-1/Purpose-And-Guidance.pdf>. Accessed August 17, 2019.

⁸ 35 Pa.C.S. § 7701(g).

⁹ See 35 Pa.C.S. §§ 7313(4) and 7701(g). Subsection (4) of Section 7313 (relating to Powers and duties) of the EMS Code, PEMA is “[t]o provide technical advice and assistance to Commonwealth agencies, **political subdivisions, schools** and custodial child care facilities in the preparation of disaster emergency management plans or components thereof and to **periodically review such plans and suggest or require** revisions.” (Emphases added.) Ibid.

¹⁰ 35 Pa.C.S. § 7701(g).

¹¹ Ibid.

Criteria relevant to the finding
(continued):

The State Board of Education’s Safe Schools regulations,

Subsections (a) and (b) of Section 10.24 (relating to Emergency and nonemergency response and preparedness). See 22 Pa. Code § 10.24(a) and (b).

Pennsylvania Best Practice

The Pennsylvania *All Hazards School Safety Planning Toolkit* offers best practices specific to comprehensive disaster response and emergency preparedness planning that applies to all school entities. See <https://www.pema.pa.gov/Preparedness/Planning/Community-Planning/School-Safety/Pages/All-Hazards-School-Planning-Toolkit.aspx>.

Fire and Security Drill Requirements

The Public School Code (PSC) requires that fire drills be conducted in every school building of a school entity at least once a month while school is in session, and that one school security drill be conducted in each school building in lieu of a required fire drill within 90 days of the beginning of the school. Two additional security drills may be substituted for monthly fire drills. See 24 P.S. § 15-1517(a) (as amended by Act 55 of 2017, effective November 6, 2017) and 24 P.S. § 15-1517(a.1) (as last amended by Act 39 of 2018, effective July 1, 2018).

assisting districts with the development of such plans, “Schools should use this plan to form a reference document that can be used in training, exercising and collaboration with responders, and as a reference during an incident.”¹² Further, the Plan should be customized to meet local needs and capabilities.¹³ According to both the Pennsylvania *All Hazards School Safety Planning Toolkit* and the U.S. Department of Education’s (DOE) *Guide for Developing School Emergency Operations Plans*, the Plan should address the four phases of an emergency: 1) prevention/mitigation; 2) preparedness; 3) response; and 4) recovery. A well-detailed comprehensive plan should include, but not be limited to the following:¹⁴

- Organization and assignment of responsibilities.
- Direction, control, and coordination.
- Information collection, analysis, and dissemination.
- Training and exercises.
- Plan development and maintenance.

In addition, the Plan should address the following functions, at a minimum:

- Communications
- Evacuation
- Shelter-in-place
- Lockdown
- Accounting for all persons
- Reunification
- Continuity of Operations
- Security
- Recovery
- Health and Medical

Weakness Identified in the District’s Emergency Planning Efforts

We found several areas of concern during our review of the District’s planning efforts regarding disaster response and emergency preparedness. Specifically, the District did not comply with the requirements of developing and implementing a comprehensive Plan consistent with the guidelines developed by PEMA and to file its most current Plan with the county

¹² PDE’s Office of Safe Schools webpage provides a link to the Pennsylvania *All Hazards School Safety Planning Toolkit*, which provides guidance to districts, charter schools, and other LEAs in developing safety plans. <http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>. Chapter I, Introduction, 0010 Purpose and Guidance Section A(2). Accessed June 20, 2019.

¹³ Ibid, Section B. Accessed June 28, 2019.

¹⁴ Issued by the DOE, the Federal Emergency Management Agency, and several other agencies, “*Guide for Developing School Emergency Operations Plans*” 2013. pgs. 25-27. https://rems.ed.gov/docs/REMS_K-12_Guide_508.pdf. Accessed June 20, 2019. Link also accessible from the Readiness and Emergency Management for Schools, U.S. DOE’s Technical Assistance Center. <https://rems.ed.gov/>. Accessed June 20, 2019.

*Criteria relevant to the finding
(continued):*

Each school entity must submit an annual certification called a *Fire Evacuation and Security Drill Accuracy Certification Statement* with the Pennsylvania Department of Education (PDE) by July 31st reporting the dates of the required fire and security drills. See PDE's Basic Education Circular entitled *Fire Drills, School Security Drills, and School Bus Evacuations* 24 P.S. § 15-1517 updated on August 7, 2018.

EMA. While the District had some emergency procedures in place, the only Plan documentation it could provide was not dated, lacked evidence of annual review, and was missing key components of three of the four phases of Emergency Management: *Prevention-Mitigation, Preparedness, and Recovery*. Additionally, planning efforts lacked sufficient community partnerships, and the District failed to file a current Plan with its county EMA as required by the EMS Code. Overall, we found the District's planning efforts to be inadequate.

Due to the sensitive nature of these issues, we did not include the specifics of these issues in this public report. Rather, we confidentially shared the results of our review of the District's safety planning efforts with designated school officials and distributed them via an encrypted, confidential email to appropriate law enforcement agencies having jurisdiction over the District.

According to the District's current Superintendent, the weaknesses noted in the District's planning efforts were the result of turnover in both the Business Manager and Superintendent positions over the past four years. This lack of continuity in leadership resulted in safety planning efforts not being reviewed in a timely manner.

Current Efforts

After our review, District administration stated that they will develop a comprehensive, district-wide emergency preparedness and disaster response Plan in conjunction with local emergency management agencies. According to District officials, this Plan will also include the creation of standardized school building plans. In addition, the District is updating its overall planning efforts, including updating safety related policies and procedures.

Fire and Security Drill Deficiencies

Fire and Security Drill Requirements

As detailed in the criteria box, the PSC requires that each school building perform a fire drill each and every month while school is in session. The PSC further mandates that each school also conduct a security drill within the first 90 days of the school year and permits schools to substitute a maximum of two additional security drills in place of two monthly fire drills after the first 90 days of the school year.¹⁵ Both fire and security drill data must be reported annually to PDE through the ACS report.

In an effort to help prepare students and staff for potential emergency situations, the mandatory fire and security drill requirements of the PSC

¹⁵ See 24 P.S. § 15-1517(a) and (a.1).

should be closely followed by all school entities across the Commonwealth.

Failure to Conduct All Required Drills and File the ACS

To determine compliance with drill requirements, we requested and reviewed the 2018-19 and 2019-20 fire and security drill data reported to PDE for the District's school buildings, along with supporting documentation to evidence the reported drills. We reviewed the months of September 2018 through May 2019 and September 2019 through February 2020 since drills are required to be conducted with students and staff present.¹⁶

We determined that the District did not comply with the PSC's fire drill requirements. Specifically, we found that none of the District's school buildings performed **all** of the required fire drills in the 2018-19 school year. Additionally, the District did not comply with PDE's guidance when it failed to file the required ACS report with PDE for the 2018-19 school year, and it filed the ACS report for the 2019-20 school year three months late.

Conclusion

In conclusion, the District did not comply with the EMS Code's requirements to develop a comprehensive Plan consistent with the guidelines developed by PEMA and other pertinent state requirements, review the Plan annually, and file the Plan with the county EMA. Periodically reviewing and updating the District's Plan is extremely important to ensure that administrators and staff know their roles and responsibilities during an emergency situation, and that emergency response protocols are uniform among the District's school buildings. In addition, the District did not conduct all of the required fire drills, failed to file the 2018-19 fire and security drill ACS report with PDE, and filed the 2019-20 ACS report three months after the due date.

The weaknesses in the District's planning efforts, along with the concerns we noted about its fire and security drills, increase the possibility of the District not adequately preparing for, responding to, or recovering from a potential emergency, thereby jeopardizing the safety and security of its students, staff, contractors, and visitors.

¹⁶ Drills were not required for March, April, and May 2020 due to the mandatory, statewide closing of schools because of the COVID-19 pandemic.

Recommendations

The *California Area School District* should:

1. Develop a comprehensive disaster response and emergency preparedness plan, in collaboration with community partners, which is consistent with the guidelines developed by PEMA and other pertinent State requirements. The Plan should address all four phases of emergency management and include individual confidential building plans.
2. File a copy of the District's Plan with the local EMA, as required, and file any revisions to the Plan as needed thereafter. This should include any confidential building floor plans.
3. Perform a documented review process of its safety Plan annually, and modify, as necessary.
4. Conduct all required fire and security drills and submit drill data to PDE by July 31st annually.

Management Response

District management provided the following response:

“California Area School District created a comprehensive disaster response and emergency preparedness plan, in collaboration with community partners, which is consistent with the guidelines developed by PEMA and State requirements. The plan addresses all four phases of emergency management and includes individual confidential building plans.

“California Area School District filed a copy of the All Hazards Safety Plan with the local EMA, as required.

“California Area School District will perform an annual review of the All Hazards Safety Plan and will modify as necessary.

“California Area School District will conduct all required fire and safety drills and will submit drill data to PDE by July 31st annually.”

Auditor Conclusion

We are encouraged that the District has taken appropriate corrective actions in developing a comprehensive emergency preparedness plan and has filed this plan with county EMA and first responders. We will review and evaluate the District's compliance with safety planning and filing requirements during our next audit.

Finding No. 3

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 Drivers

Criteria relevant to the finding:

Statutory and Regulatory Requirements

Chapter 23 (relating to Pupil Transportation) of the State Board of Education's 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 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 District failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2020-21 school year by not maintaining, reviewing, and monitoring required qualifications and background clearances for contracted drivers transporting students. Specifically, our review found that the District was not reviewing and monitoring its contracted drivers as required, and instead, placed complete reliance on the contractor for obtaining and evaluating required driver documents. Additionally, the District's Board did not approve individual drivers as required. We determined that the District did not implement sufficient internal controls to meet these obligations.

Finally, the District was not following its own Board approved *Contracted Services Personnel* policy that requires the District to centrally maintain information for contracted employees and determine employment eligibility. By not adequately maintaining, reviewing, and monitoring driver qualifications, the District could not ensure that all contracted bus drivers were properly qualified and cleared to transport students before and throughout employment.

Background

Importance of Internal Controls

Several state statutes and regulations establish the minimum required qualifications for school bus and van drivers, including the PSC, the Child Protective Services Law (CPSL), and the Pennsylvania Vehicle Code. The District and its Board are responsible for the selection and approval of eligible operators who qualify under applicable laws and regulations.¹⁷ Therefore, the District should have a strong system of internal controls over its driver review process that should include, but not be limited to, the following:

- Documented review of all driver credentials prior to Board approval.
- Monitoring of driver credentials to ensure valid clearances, licenses, and annual physical records are maintained at the District.

¹⁷ *See* 22 Pa. Code § 23.4(2).

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).

- A system to track who is driving each bus throughout the school year to ensure the Board has authorized all drivers.
- Clear and concise written review procedures.
- Training on driver qualification and clearance requirements.

Driver Employment Requirements

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 or she can transport students with Board approval:

1. Driver qualification credentials,¹⁸ 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 Report (Pennsylvania State Police [PSP] clearance).
 - b. Federal Criminal History Record, based on a full set of fingerprints (FBI clearance).
 - c. PA Child Abuse History Clearance.¹⁹

It is important to note that all three clearances must be obtained every five years.²⁰

Inadequate Internal Controls Resulted in No District Driver List or Records and a Lack of Board Approval

We reviewed driver information for the 2020-21 school year. The District utilized one transportation contractor to provide bus and van drivers (drivers) to transport students. The results of our review revealed that the District was placing complete reliance on its contractor for ensuring compliance with driver requirements, and the District did not have adequate internal controls in place to properly oversee its contracted drivers.

¹⁸ Pennsylvania's Vehicle Code, 75 Pa.C.S. §§ 1508.1 (relating to Physical examinations) and 1509 (relating to Qualifications for school bus driver endorsement).

¹⁹ This clearance is from the state Department of Human Services.

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

*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's 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).

The internal control weaknesses we identified are described in the following narrative.

No Driver List Maintained by the District

In order to determine compliance with the driver clearance and qualification requirements, we requested a list of all drivers used to transport students for the 2020-21 school year. We found that the District did not maintain any listing of the contracted drivers and, therefore, the District was unaware of who was transporting its students and whether those drivers were eligible to transport students.

Since the District did not know who was transporting its students, the District had to obtain the driver list from the contractor. We requested the personnel files for all 40 of the contracted drivers so that we could determine whether the District complied with bus driver requirements, including the maintenance and monitoring of required documentation prior to and throughout employment.

No Driver Records Maintained by the District and Overreliance on the Contractor

Upon our initial on-site visit to the District, we found that the District did not maintain a personnel file or qualification and clearance documentation for any of its contracted drivers, as required. The District indicated that it relied on its contractor to obtain, review, and monitor all driver requirements and documentation and to determine driver eligibility.

In order for us to complete our review, District officials physically went to the contractor's office to obtain the clearance and qualification documentation for all 40 contracted drivers. Our review revealed that the contractor's files had either missing or expired documentation for 18 of the 40 drivers (45 percent). In fact, the contractor did not have any of the required documentation for 14 of those drivers. Considering the lack of files and the missing or expired documentation, the District's reliance on the contractor to determine the driver's eligibility to transport students was especially concerning.

Additionally, only 25 of the 40 driver files contained an FBI clearance document and all 25 documents were noted as being an "Unofficial Copy." These unofficial copies clearly denote that the copy of the clearance is for the driver's use only and cannot be used as the official copy that is to be reviewed by the driver's prospective employer. The unofficial copy gives specific instructions, which detail that PDE's electronic system enables only administrators of public schools to review the **official** FBI clearance online. The instructions also state that it is the responsibility of the administrator to review the FBI clearance (i.e., the official copy) and make a determination as to the fitness of a driver to work in a position that places that individual in contact with children.

*Criteria relevant to the finding
(continued):*

Internal Control Standards

Standards for Internal Control in the Federal Government (also known as the Green Book), issued by the Comptroller General of the United States in September 2014, provides a framework for management to establish and maintain an effective internal control system. Principle 10, *Design Control Activities*, Attribute 10.03, states, in part, “Management designs appropriate types of control activities for the entity’s internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system. . . .” See Section 10.3 of the Green Book.

PDE Guidance Document

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>).

District Policy

Board Policy No. 818, *Contracted Services Personnel*, states, in part:

“. . . The Superintendent or designee shall review all information provided pursuant to this policy and determine if information is disclosed that precludes employment or continued service of an independent contractor or contractor employee. Information submitted by an independent contractor or contractor employee in accordance with this policy shall be maintained centrally in a manner similar to that for school employees. . . . Prior to assignment of contractor employees to perform work for the district in a position or assignment involving direct contact with children, contractor employees shall submit an official child abuse clearance statement and state and federal criminal history background checks (certifications) as required by law. . . .”

In accordance with the instructions, a District administrator should have accessed the electronic system and reviewed the official copy of the FBI clearance. As previously stated, the District did not implement a procedure to ensure that FBI clearances for contracted drivers were accessed and reviewed. Without this critical information, the District could not evaluate a driver’s fitness to transport students.

After we brought the documentation discrepancies to the District’s attention, District officials worked with the contractor to obtain the missing or expired documentation. Upon our follow-up review, we found that the District had obtained all the required documentation for the 40 drivers except for one driver’s PSP clearance.

Although the District ultimately provided complete and updated documentation obtained from the contractor for 39 of 40 drivers, the fact that it did not have established internal control procedures to obtain, maintain, review, and monitor driver qualification and background clearance requirements and was over-reliant on the contractor is problematic. For example, we found that six drivers had criminal convictions on either the state or federal background clearances that were not reviewed or considered by the District to ensure these individuals were eligible for employment. Instead, the District relied upon the contractor to determine driver fitness and to make hiring decisions.

We concluded that five of these individuals had convictions that did not impact employment eligibility. However, one individual had serious criminal charges noted on the FBI clearance, but the PSP clearance for this same individual did not report any criminal charges. Due to the discrepancies between the two clearances and a lack of final dispositions of the crimes noted on the FBI clearance, our Department was unable to determine the effect of the clearance information on employment. We informed the District of our results and it is now up to District officials to determine whether to request additional information or explanation regarding the discrepancies between the two clearance reports.

The fact that six drivers had criminal convictions that were unknown to the District serves as a reminder why it is important for the District to meet its statutory obligation to obtain, review, and monitor clearance and qualification documents for all contracted drivers. Ultimately, it is the District’s duty and responsibility to review all required employment documentation and determine if the drivers are eligible to transport its students.

Overall, the District did not have necessary internal controls in place to meet its responsibilities and to ensure compliance with driver requirements. The District acknowledged that it did not assign any District employee the responsibility of obtaining, reviewing, maintaining, and monitoring required driver documents. District officials attributed the above noted review and clearance issues to the following: 1) the District

relied solely on the contractor to determine a driver’s fitness to transport students, 2) the District had high administrative employee turnover, and 3) the District had a lack of knowledge of PSC and CPSL requirements.

A standardized review process and the ongoing monitoring of credentials and clearances are key internal controls important to ensuring compliance with the statutory requirements. Without having these internal controls in place, student safety could be jeopardized. In fact, the use of contractors to provide student transportation heightens the importance of having strong and effective internal controls including knowing who is actually driving the vehicles transporting the District’s students at all times.

By not obtaining, reviewing, and centrally maintaining driver files, the District and its Board were not in compliance with the PSC, CPSL, the State Board of Education’s Regulations, and the state Vehicle Code.

Failure to Board Approve Individual Drivers

The requirement to Board approve drivers is designed to provide the public with assurance that District administration has determined that authorized drivers have the required qualifications and clearances on file *prior to* employment.²¹ We found that the District did not present individual drivers to the Board for approval, but instead, the Board voted to make “a matter of record” a document described as a “Bus Book” which included route information. District officials acknowledged that the District does not have a process in place to approve individual drivers. As such, *none* of the contracted drivers were Board approved, as required.

Noncompliance with Board Policy

By not maintaining and monitoring driver requirements, as noted earlier, the District failed to follow its own Board approved Policy No. 818, *Contracted Services Personnel*, which requires the District to ensure that the contractor and contracted employees comply with mandatory background check requirements. Additionally, the policy requires that information submitted by the contractor be maintained centrally by the District in a manner similar to that of school employees. By failing to maintain any driver records prior to our initial review, the District did not comply with its own policy.

²¹ Section 23.4(2) of Chapter 23 (pupil Transportation) of the State Board of Education’s regulations in Title 22 provides that: “[t]he board of directors of a school district is responsible for all aspects of pupil transportation programs, including the following: *** (2) The selection and approval of appropriate vehicles for use in district service and eligible operators who qualify under the law and regulations.” See 22 Pa. Code § 23.4(2).

Conclusion

The District and its Board did not meet their statutory obligations to ensure that drivers were qualified and eligible to transport students by not having adequate internal controls in place to properly oversee its contracted drivers. Specifically, the District and its Board did not comply with all applicable laws, regulations, and PDE guidance documents by failing to have the Board approve individual drivers and by not obtaining, reviewing, and monitoring all required driver qualifications and clearances. Finally, the District did not comply with its own Board approved *Contracted Services Personnel* policy.

Ensuring that ongoing credential and clearance requirements are satisfied are vital student protection and 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 the District's legal obligations and responsibilities.

Recommendations

The *California Area School District* should:

1. Implement verifiable internal control procedures with a documented review process to ensure that only qualified and authorized individuals are driving for the District. These procedures should ensure:
 - The District obtains a comprehensive list of drivers at the beginning of each school year that is maintained and updated throughout the school year with any changes.
 - All required qualification and clearance documents are obtained, reviewed, and on file at the District and that individual drivers vetted by District administration are presented to the Board for approval prior to transporting students.
 - All driver qualification and clearance documentation is monitored on a regular basis sufficient to ensure continued compliance with requirements.
2. Comply with all applicable laws and regulations to obtain, review, and maintain required qualification and clearance documentation for all drivers. Further, the District must ensure it obtains and reviews the **official** FBI clearance and complete PSP clearance results.
3. Ensure that all drivers determined to be eligible to transport students are presented to the Board for approval prior to transporting students, including new drivers added throughout the school year.

4. Implement procedures to ensure compliance with the Board’s *Contracted Services Personnel* policy, including the provision to centrally maintain clearance documentation for contracted employees.
5. Provide training on driver qualification and clearance requirements to all District employees responsible for maintaining up-to-date personnel files for contracted drivers *and* for those in charge of reviewing qualifications and clearances. The training should include the requirements detailed in Section 111 of the PSC, as well as the relevant provisions of the CPSL, the state Board of Education regulations, and/or the state Vehicle Code.

Management Response

District management provided the following response:

“Driver list, tracking credentials and clearances, was not maintained by the District.

“Prior to the beginning of each school year, credentials and clearances for current drivers and aides are received by the District. Official FBI clearances are reviewed and vetted by the solicitor prior to Board approval. Drivers, substitutes, and aides are listed separately on the meeting agenda after they are determined to have the necessary clearances and/or are approved by the solicitor’s office. A spreadsheet tracking all of the drivers, substitutes and aides is maintained in the Business Office, including board approval date for each individual. This procedure was established in July of the 2021-2022 school year. The initial list of drivers, substitutes, and aides was approved by the Board at the August 18, 2021 meeting.

“Subsequent driver and aide approvals will proceed in the same manner during the course of each school year. The listing will be updated as necessary for additional personnel.

“The driver/substitute/aide listing is reviewed monthly to ascertain that expiring credential are renewed/updated in a timely manner. Follow-up correspondence will be sent to the transportation contractor requesting updated credentials for those whose credentials are about to expire.”

Auditor Conclusion

We are encouraged that the current District administration has taken the needed corrective actions to implement our recommendations including developing and implementing additional controls for obtaining, reviewing, maintaining, and monitoring required driver qualifications and clearances. We will evaluate the effectiveness of these corrective actions during our next audit.

Finding No. 4

The District's Failure to Implement an Adequate Internal Control System Resulted in a \$13,475 Overpayment and an Unauditable \$2.8 Million in Transportation Reimbursements

Criteria relevant to the finding:

Record Retention Requirement
Section 518 of the PSC requires that financial records of a district be retained by the district for a period of not less than six years. (Emphasis added). See 24 P.S. § 5-518.

Student Transportation Subsidy

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

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC, which is entitled, "Sworn statement of amount expended for reimbursable transportation; payment; withholding" sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies and states, in part:

We found that the District did not implement an adequate internal control system over the input, calculation, categorization, and reporting of regular and supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school students it transported during the 2016-17 through 2018-19 school years, which resulted in the District receiving a \$13,475 overpayment in supplemental transportation reimbursements. Additionally, the District did not comply with the record retention provisions of the PSC when it failed to obtain and retain adequate documentation to support the regular transportation data reported to PDE. Therefore, we could not determine the accuracy of the \$2,837,907, the District received in regular transportation reimbursements during the four-year audit period.

Background: School districts receive two separate transportation reimbursement payments from PDE. The **regular** transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used to transport students, and the number of miles that vehicles are in service, both with and without students. The **supplemental** transportation reimbursement is solely based on the number of nonpublic school and charter school students transported. The District's errors and failure to retain appropriate supporting documentation identified in this finding pertain to the District's regular and supplemental transportation reimbursements.

Since the above listed components are integral to the calculation of the District's transportation reimbursements, it is essential for the District to properly identify students that it transports, maintain records for these students, and accurately report this data to PDE. It is absolutely essential that records related to the District's transportation reimbursements be retained in accordance with the PSC's record retention provisions (for a period of not less than six years) and be readily available for audit. Periodic auditing of such documents is extremely important for District accountability and verification of accurate reporting. Therefore, the District should have a strong system of internal control over its regular and supplemental transportation data reporting operations that should include, but not be limited to, the following:

*Criteria relevant to the finding
(continued)*

“Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphasis added.) See 24 P.S. § 25-2543.

Supplemental Transportation Subsidy for Nonpublic School Students

Section 2509.3 of the PSC provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. See 24 P.S. § 25-2509.3.

PDE instructions for Local Education Agencies (LEA) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE.

<http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf>
(Accessed on 08/02/21.)

- Segregation of duties.
- Written procedures, including record retention procedures.
- Training on PDE reporting requirements.

It is also important to note that the PSC requires that all school districts annually file with PDE a sworn statement of student transportation data for the prior and current school years in order to be eligible for transportation reimbursements.²² The sworn statement includes the superintendent’s signature attesting to the accuracy of the reported data. Because of this statutorily required attestation, the District should ensure it has implemented an adequate internal control system to provide it with the confidence it needs to sign the sworn statement.

Supplemental Transportation Reporting Errors

The PSC requires school districts to provide transportation services to students who reside in its district and who attend a charter school or nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district.²³

We found that the District inaccurately reported the number of nonpublic school students it transported for three years of the audit period as detailed in the table below.

Table No. 1

California Area School District Nonpublic School Student Reporting Errors		
(A)	(B)	(C)
School Year	# of Students Over Reported	Overpayment [(B) x \$385]
2016-17	1	\$ 385
2017-18	6	\$ 2,310
2018-19	28	\$10,780
Total	35	\$13,475

Every school year, the District should obtain a written request to transport each nonpublic school student from the parent/guardian. The District must maintain this documentation as support for the number of students it reports to PDE because this data is used in the supplemental reimbursement calculation. The District was unable to provide individual

²² See 24 P.S. § 25-2543.

²³ According to the PSC, a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements. See Section 922.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

*Criteria relevant to the finding
(continued)*

Daily Miles With

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

Daily Miles Without

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

Pupils Assigned

Report the greatest number of pupils assigned to ride this vehicle at any one time during the day. Report the number of pupils assigned to the nearest tenth.

The number cannot exceed the seating capacity. If the number of pupils assigned changed during the year, calculate a weighted average or a sample average.

requests for transportation for the 35 students noted in Table No. 1 above. We found that the employee responsible for these tasks did not receive adequate training in PDE reporting requirements and did not fully understand the definition of a “nonpublic” student. This lack of knowledge became apparent when we found that the District inaccurately reported students it transported to special education facilities as nonpublic school students.

Unauditable Regular Transportation Reimbursements of More than \$2.8 Million

As previously stated, the regular transportation reimbursement is based on several components that are reported by a school district to PDE for use in calculating the district’s annual reimbursement amount. PDE guidelines state that districts are required to report the number of days a vehicle is in service and the number of students assigned to each vehicle, as well as the miles per day, to the nearest tenth, that each vehicle travels with and without students. If the number of students assigned and/or mileage changes during the school year the District is required to calculate an average and report this data.

Multiple District officials were responsible for reporting transportation data to PDE during the audit period and we found that the District was unable to provide complete source documents to support this data (days, miles, and students) for all years of the audit period. District officials attributed the inability to produce source documentation to the fact that the District relied on its contractor to provide the data reported to PDE and it did not request source documentation to verify the accuracy of the data provided. District officials were unaware of the need to retain the detailed supporting documents. Without this supporting documentation, we were unable to determine the accuracy of the data reported to PDE. Table No. 2 below details the vehicle and student data reported to PDE for each year of the audit period.

Table No. 2

California Area School District Transportation Data Reported to PDE			
School Year	Reported Number of Students Transported	Reported Number of Vehicles	Total Regular Reimbursement Received
2015-16	923	24	\$ 682,781
2016-17	872	30	\$ 735,076
2017-18	1,005	34	\$ 706,644
2018-19	876	36	\$ 713,406
Totals	3,676	124	\$2,837,907

Even though we were unable to audit the reported data, a cursory review of the reported data shows potential irregularities that warranted further review. For example, the District reported that it transported 51 less students in the 2016-17 school year as compared to the 2015-16 school year; however, the District reported that 6 more vehicles were needed to transport students in the 2016-17 school year. Additionally, the District reported 133 more students transported in the 2017-18 school year as compared to the 2016-17 school year but then the number drops down by 129 students in the 2018-19 school year.

Potential irregularities of this nature would necessitate a detailed review of the reported information; however, the District's failure to retain appropriate supporting documentation precluded us from conducting such a review. Without a detailed review of reported data we could not reach an evidence based conclusion on the accuracy of the regular transportation reimbursement received by the District during the audit period.

Significant Internal Control Deficiencies

Our review revealed that the District did not have an adequate internal control system over the process of obtaining, categorizing, inputting, reviewing, and reporting regular and supplemental transportation data to PDE. Specifically, we found that the District did not do the following:

- Ensure that the employee responsible for reporting transportation data to PDE was adequately trained on PDE's reporting requirements and the supporting documentation required to be obtained and retained.
- Implement adequate segregation of duties when it assigned responsibility solely to one person for reporting both regular and supplemental transportation data to PDE without assigning another employee the responsibility for reviewing the data before it was submitted to PDE.
- Develop detailed written procedures for obtaining and maintaining the documentation needed to accurately report vehicle data, including the number of nonpublic school students, to PDE.

All of the above internal control deficiencies led to the errors we identified in the District's reported supplemental transportation data and to our inability to fully audit the regular transportation reimbursements received by the District.

Recommendations

The *California Area School District* should:

1. Develop and implement an internal control system over its regular and supplemental transportation operations. The internal control system should include, but not be limited to, the following:

- All personnel involved in inputting, categorizing, calculating, and reporting transportation data are trained on PDE's reporting requirements.
 - A review of transportation data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.
 - Clear and concise written procedures are developed to document the transportation data collection, categorization, and reporting process.
2. Ensure that complete supporting documentation for all vehicle data is obtained, reviewed, and retained in accordance with PSC requirements. Record retention procedures should be documented and staff trained on these procedures.
 3. Complete a reconciliation of nonpublic school students to individual requests for transportation to help ensure accuracy prior to reporting data to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future transportation subsidy to resolve the \$13,475 overpayment for supplemental transportation reimbursement.

Management Response

District management provided the following response:

“A misunderstanding caused the non-public count to be erroneously reported for 2018-19. The contractor had not been asked to provide mileage reports more than three (3) times per year.

“The guides for gathering information and reporting in eTran are reviewed prior to each submission to stay current with the filing and reporting requirements.

“Data is gathered by two employees and each checks the other's work.

“The transportation contractor has been properly notified that monthly mileage reports are required for each operating vehicle each year. The original or a copy of the report submitted by each driver will be submitted to the District as documentation for the mileage being reported for each operating vehicle for each year.”

Auditor Conclusion

We are encouraged that the District is taking appropriate measures to implement our recommendations, particularly developing controls over obtaining, reviewing, and maintaining required supporting documentation for reporting transportation data to PDE through the eTran system. We will evaluate the effectiveness of the District's corrective actions as part of our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the California Area School District (District) released on August 11, 2016, resulted in two findings, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on August 11, 2016

Prior Finding No. 1: The District's General Fund decreased by 69 Percent over a Three Year Period and as of June 30, 2015, the District Has a Current Fund Balance of \$602,469

Prior Finding Summary: Our prior audit of the District found that the District's General Fund balance had decreased from \$1,948,794 on June 30, 2012 to just \$602,469 as of June 30, 2015. We noted in our released report that this decrease was driven by the Boards approval of deficit spending budgets (expenditures greater than revenues) which relied upon the use of General Fund Budget monies to meet annual operating expenses.

Prior Recommendations: We recommended that the District should:

1. Develop a multi-year (three to five) financial plan that includes annual review and revision, based upon actual operating revenue and expenditures, to address the declining General Fund balance situation. This should include adhering to District policy, which addresses a minimum required level for the General Fund balance.
2. Implement written balanced budgeting procedures to better address and plan for projected future costs. These procedures should address, but not be limited to, increased Public School Employees' Retirement System rate contributions, unfunded special education mandated costs, and reduction of charter school funding.
3. Continue to use historical data when preparing annual budgets, as well as reviewing and adjusting its multiyear financial plan to help reduce the financial impact of large unanticipated expenditure increases or revenue shortfalls.

Current Status: During our current audit, we found that the District implemented our recommendation to use historical trend data in its budget preparation which resulted in balanced budgets presented to the Board of School Directors for approval. Our current financial review also noted that the District had increased its General Fund balance from a low of \$162,360 on June 30, 2018 to \$735,546 on June 30, 2021. The current District administration has also begun implementation of our prior audit recommendations by developing a five-year plan focused on increasing its fund balance and developing written procedures for budget planning.

Prior Finding No. 2: Errors in the District’s Reporting of Transportation Data Resulted in Underpayments of Over \$72,000.

Prior Finding Summary: Our prior audit of the District found that the daily mileage, a significant component of transportation subsidy calculation, had been incorrectly reported. Specifically, we found that the daily mileage was underreported for 35 of the 40 buses that transported District students for the 2011-12 through 2014-15 school years.

Prior Recommendations: We recommended that the District should:

1. Develop and maintain formal written internal policies and procedures to ensure that student transportation data is collected and reported accurately to PDE. Ensure that the review process includes multiple District staff.
2. Ensure that internal policies and procedures include total mileage for all bus runs in a day, include mileage needed to transport District students to the county vocational school, and collect separately the miles of buses that include students and mileage where the buses don’t include students.
3. Ensure that District personnel responsible for collecting and reporting transportation data are provided with training in regard to PDE reporting requirements.

We also recommended that PDE should:

4. Adjust the District’s subsidy to resolve the \$72,763 underpayment.

Current Status: During our current audit, we found that the District did not implement any of our prior audit recommendations. Please see Finding No. 4 beginning on page 24 of this report for the errors and lack of internal controls over the reporting of transportation data that we identified during our current audit.

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,²⁴ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Administrator Separations, Bus Driver Requirements, Transportation Operations Financial Stability, and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2015 through June 30, 2019. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.²⁵ *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.²⁶ The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

²⁴ 72 P.S. §§ 402 and 403.

²⁵ District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

²⁶ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

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

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

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

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

Figure 2 – Internal Control Components and Principles Identified as Significant

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

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

Objectives/Scope/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District’s annual financial reports, annual General Fund budgets, and the independent audit reports of the District’s basic financial statements for the July 1, 2015 through June 30, 2019 fiscal years. We conducted analytical procedures on the District’s state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

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

Administrator Separations

- Did the District provide any individually contracted employees with excessive payments upon separation of employment? Did the District ensure all payroll wages reported to the Public School Employees’ Retirement System (PSERS) were appropriate and accurate?
 - ✓ To address this objective, we assessed internal controls for approving, calculating, reviewing, and processing final payouts for administrators at the time of separation from the District. We reviewed the employment contracts, leave records, and payroll records for the four individually contracted administrators who separated from the District during the period of July 1, 2015 through June 30, 2019. We reviewed the final payouts to determine if the administrators were compensated in accordance with their contracts. We also reviewed the payouts to determine whether they were Board approved and correctly reported to PSERS.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to the payments made to separating District administrators. Our results are detailed in Finding No. 1 beginning on page 8 of this audit report.

Bus Driver Requirements

- Did the District ensure that all bus drivers transporting District students are board approved and had the required driver’s license, physical exam, training, background checks, and clearances²⁷ as outlined in applicable laws?²⁸ 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?

²⁷ 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.

²⁸ PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education’s regulations 22 Pa. Code Chapter 8.

- ✓ To address this objective, we assessed the District’s internal controls for maintaining, reviewing, and monitoring required bus driver qualification documents and procedures for being made aware of who transported students daily. We determined if all drivers were approved by the District’s Board of School Directors. We selected all 40 contracted drivers transporting students as of March 12, 2021. We reviewed documentation to ensure that the District complied with the requirements for those drivers. We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals.

Conclusion: The results for our procedures identified areas of noncompliance and significant internal control deficiencies related to obtaining, maintaining, reviewing, and monitoring bus driver qualification requirements. Our results are detailed in Finding No. 3 beginning on page 17 of this audit report.

Transportation Operations

- 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?²⁹
 - ✓ To address this objective, we assessed the District’s internal controls for obtaining, processing, and reporting transportation data to PDE. To determine if the District accurately calculated and reported transportation data (miles, students, and days) to PDE, we requested school calendars as well as the vehicle odometer readings and student rosters for all 124 vehicles reported to PDE as transporting District students during the 2015-16 through 2018-19 school years. However, the District was unable to provide all of the requested documentation and, therefore, we could not audit the more than \$2.8 million the District received in regular transportation reimbursements.
 - ✓ We also assessed the District’s internal controls for inputting, categorizing, and reporting nonpublic school student data to PDE. We requested and reviewed the supporting documentation for all 78 nonpublic school students reported as transported in the 2016-17 through 2018-19 school years.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies. Those results are detailed in Finding No. 4 beginning on page 24 of this audit report.

Financial Stability

- Based on an assessment of financial indicators, was the District in a declining financial position, and did it comply with all statutes prohibiting deficit fund balances and the over expending of the District’s budget?
 - ✓ To review this objective, we reviewed the District’s annual financial reports, General Fund budgets, and independent auditor’s reports for the 2015-16 through 2019-20 fiscal years. The financial and statistical data was used to calculate the District’s General Fund balance, operating position, charter school costs, debt ratio, and current ratio. These financial indicators are based on best business practices established by several agencies, including the Pennsylvania

²⁹ See 24 P.S. § 25-2541(a).

Association of School Business Officials, the Colorado Office of the State Auditor, and the National Forum on Educational Statistics.

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

School Safety

➤ Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, and memorandums of understanding with local law enforcement?³⁰ Also, did the District follow best practices related to physical building security and providing a safe school environment?

- ✓ To address this objective, we reviewed a variety of documentation including safety plans, risk and vulnerability assessments, anti-bullying measures, school climate surveys, and memorandums of understanding with local law enforcement.

Conclusion: Due to the sensitive nature of school safety, the full results of our review of school safety is not described in our audit report. The full results were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary. We identified areas of noncompliance related to a portion of this objective and our results are detailed in Finding No. 2 beginning on page 12 of this audit report.

➤ Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?³¹ Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?

- ✓ To address this objective, we obtained and reviewed fire and security drill records for the 2018-19 and 2019-20 school years. We determined if a security drill was held within the first 90 days of the school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* forms that the District filed with PDE and compared the dates reported to the supporting documentation.

Conclusion: The results of our procedures for this portion of the objective identified areas of noncompliance. Our results are detailed in Finding No. 2 beginning on page 12 of this audit report.

³⁰ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

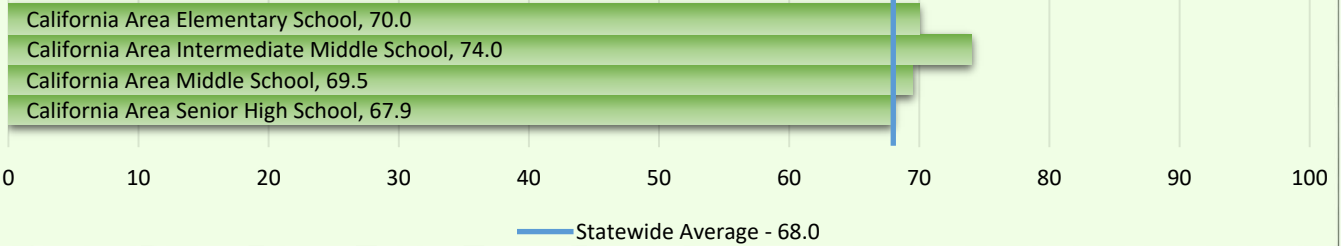
³¹ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Appendix B: Academic Detail

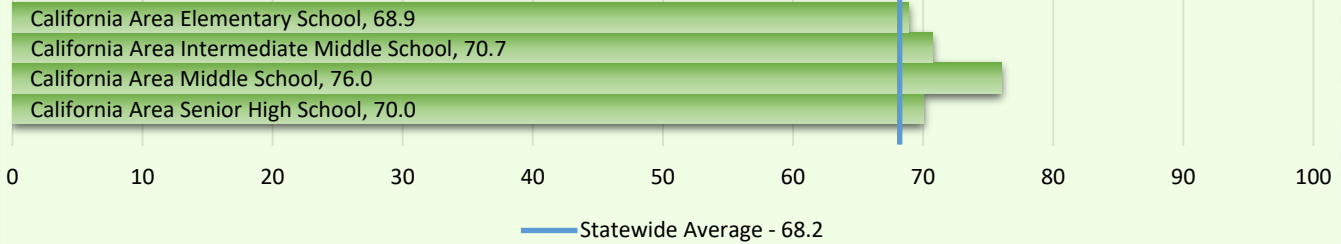
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.³² Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.³³

SPP School Scores Compared to Statewide Averages

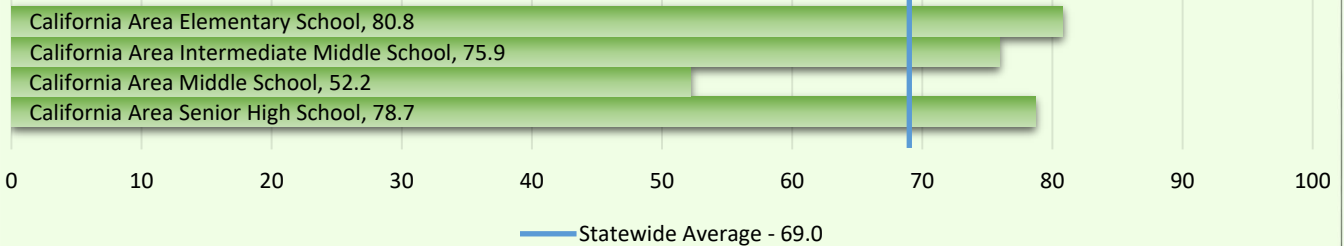
2018-19



2017-18



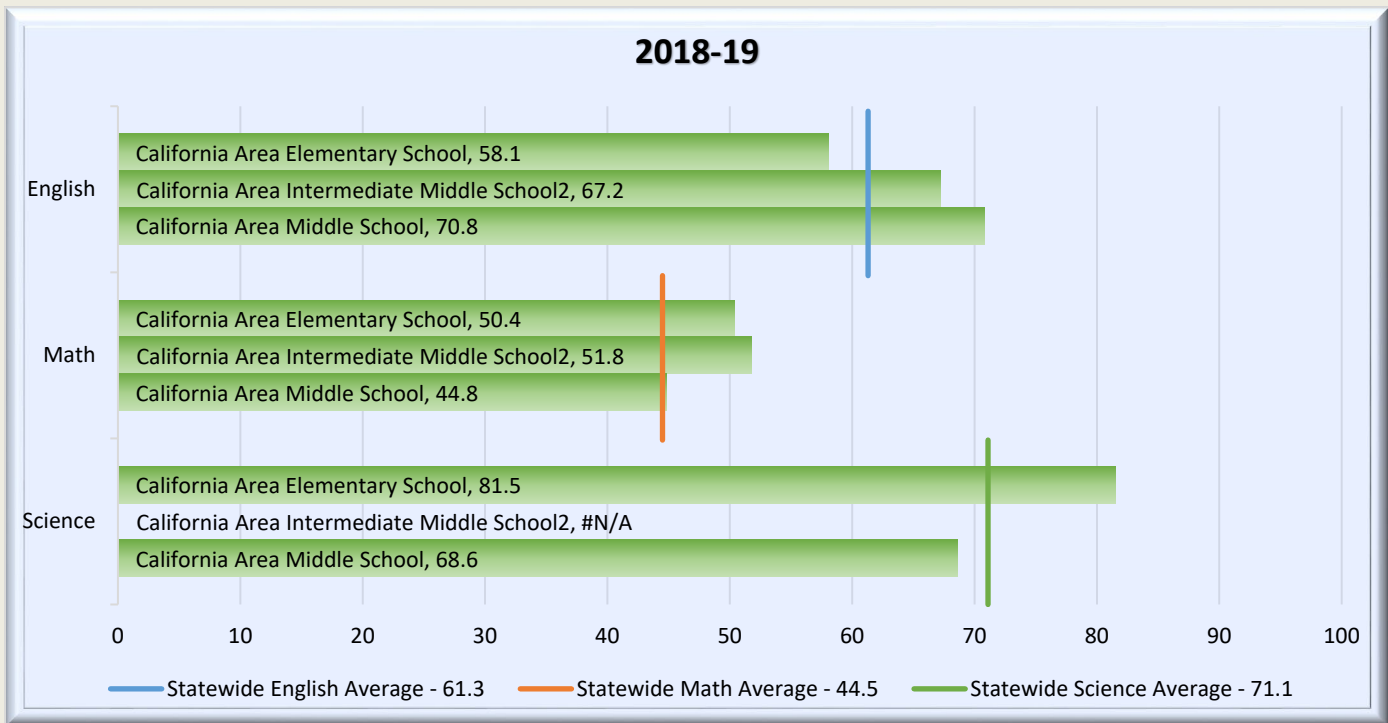
2016-17



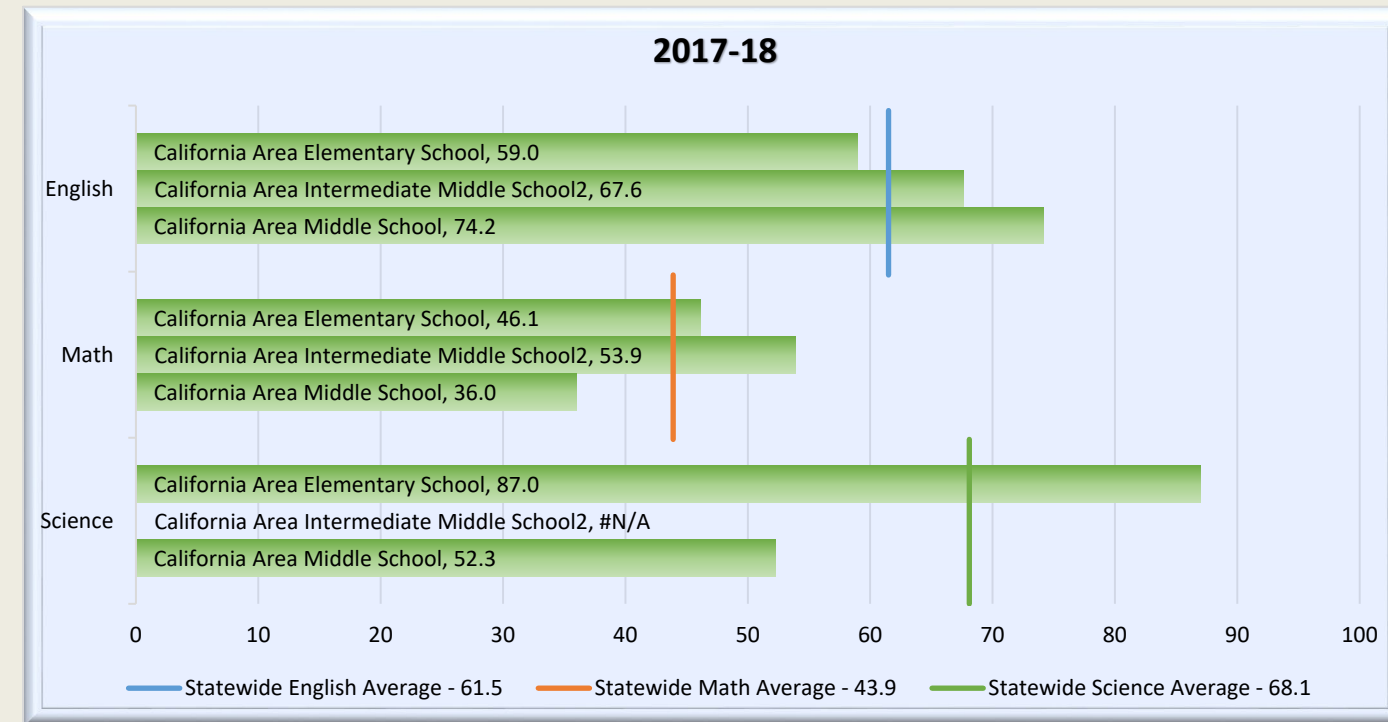
³² Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

³³ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

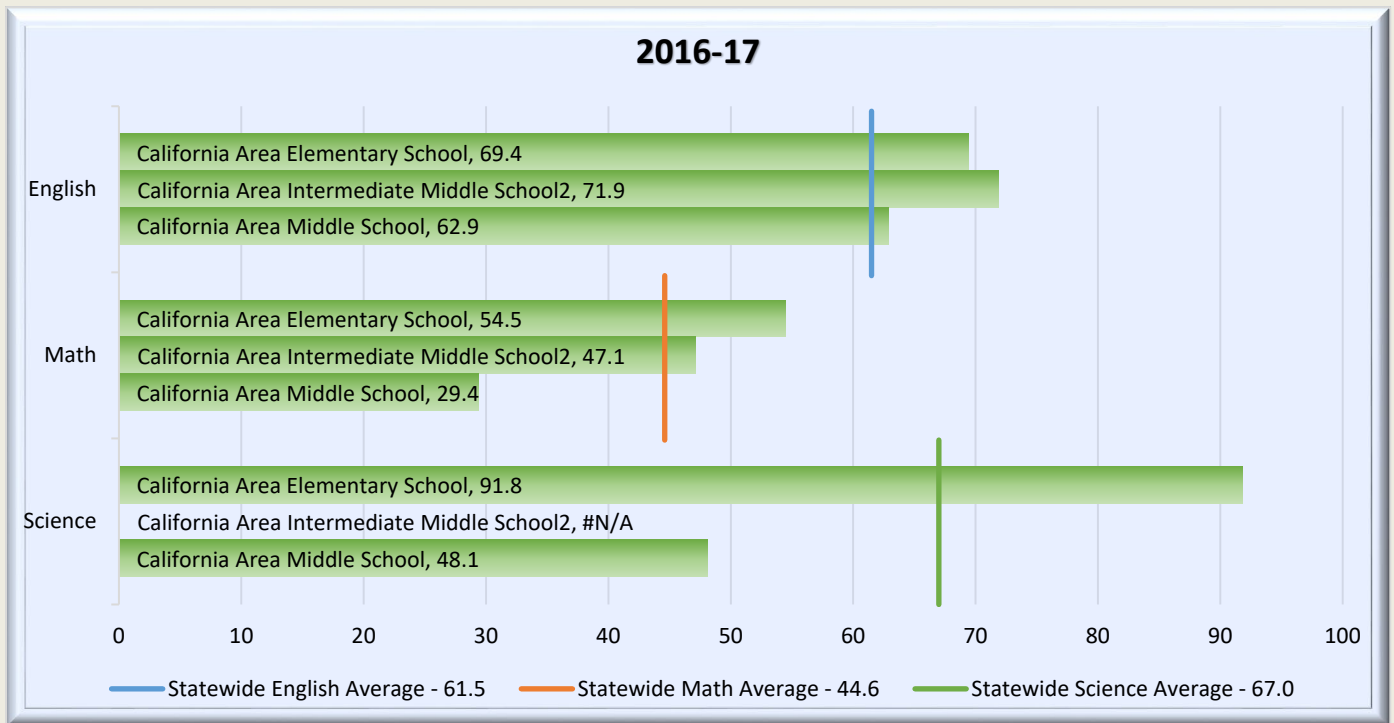


#N/A: Students in grades 4 and 8 are administered the Science PSSAs. The California Area Intermediate School is a grade 5 through 6 school; therefore, Science PSSAs are not administered to this school's students.



#N/A: Students in grades 4 and 8 are administered the Science PSSAs. The California Area Intermediate School is a grade 5 through 6 school; therefore, Science PSSAs are not administered to this school's students.

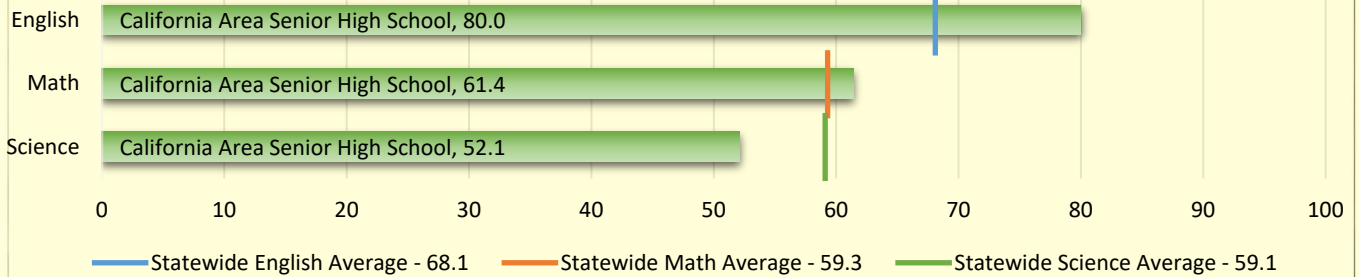
**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**



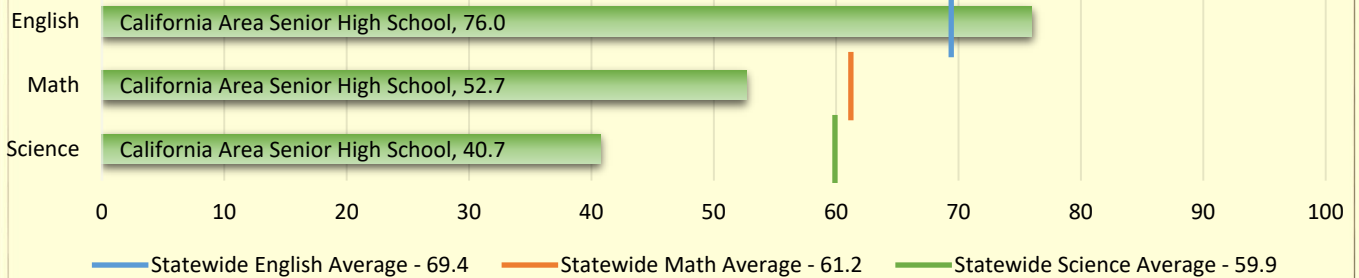
#N/A: Students in grades 4 and 8 are administered the Science PSSAs. The California Area Intermediate School is a grade 5 through 6 school; therefore, Science PSSAs are not administered to this school's students.

Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

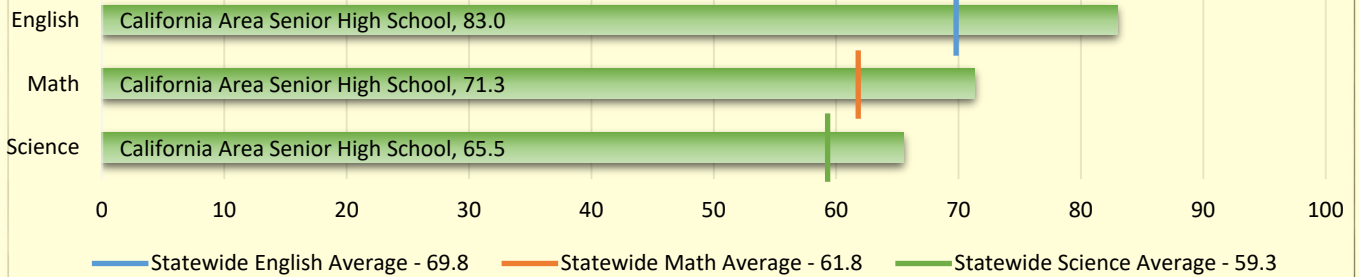
2018-19



2017-18



2016-17



Distribution List

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

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