

PERFORMANCE AUDIT

Carlynton School District Allegheny County, Pennsylvania

January 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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

Dr. Joseph Dimperio, Superintendent
Carlynton School District
435 Kings Highway
Carnegie, Pennsylvania 15106

Mr. Jim Schriver, Board President
Carlynton School District
435 Kings Highway
Carnegie, Pennsylvania 15106

Dear Dr. Dimperio and Mr. Schriver:

We have conducted a performance audit of the Carlynton School District (District) for the period July 1, 2014 through June 30, 2018, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

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

We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the results in this report. However, we communicated the results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that the District performed adequately in the bulleted areas listed above, except as noted in the following finding:

- The District Inaccurately Reported the Number of Nonpublic and Charter School Students Transported Resulting in a Net Underpayment of \$8,470 to the District

Dr. Joseph Dimperio
Mr. Jim Schriver
Page 2

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

Sincerely,

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

Eugene A. DePasquale
Auditor General

January 9, 2020

cc: **CARLYNTON SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2018-19 School Year ^A	
County	Allegheny
Total Square Miles	5
Number of School Buildings	3
Total Teachers	123
Total Full or Part-Time Support Staff	99
Total Administrators	11
Total Enrollment for Most Recent School Year	1,316
Intermediate Unit Number	3
District Vo-Tech School	Parkway West CTC

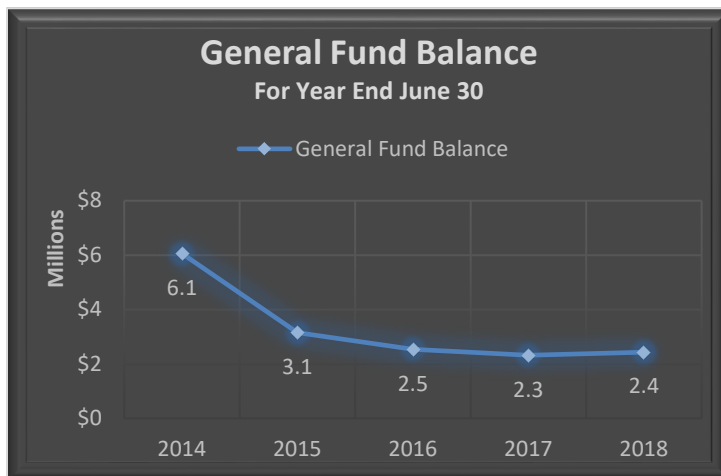
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

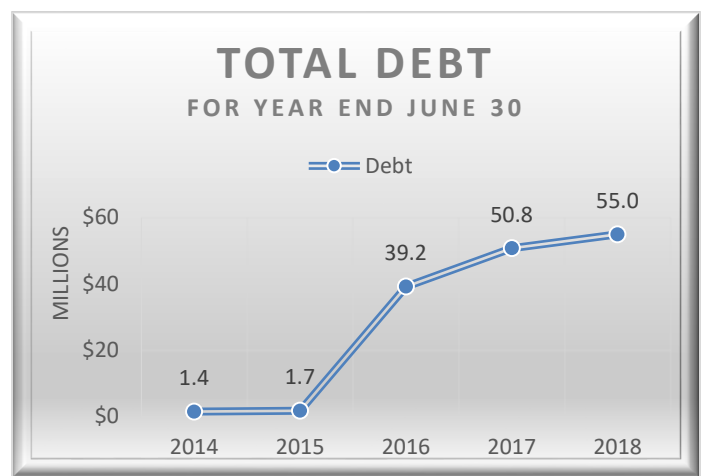
The Carlynton School District recognizing the shared responsibility of the educators, students and families of this culturally diverse community, will provide a challenging educational program for all students within a safe, nurturing environment, which will enable them to function as productive, ethical and responsible global citizens.

Financial Information

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

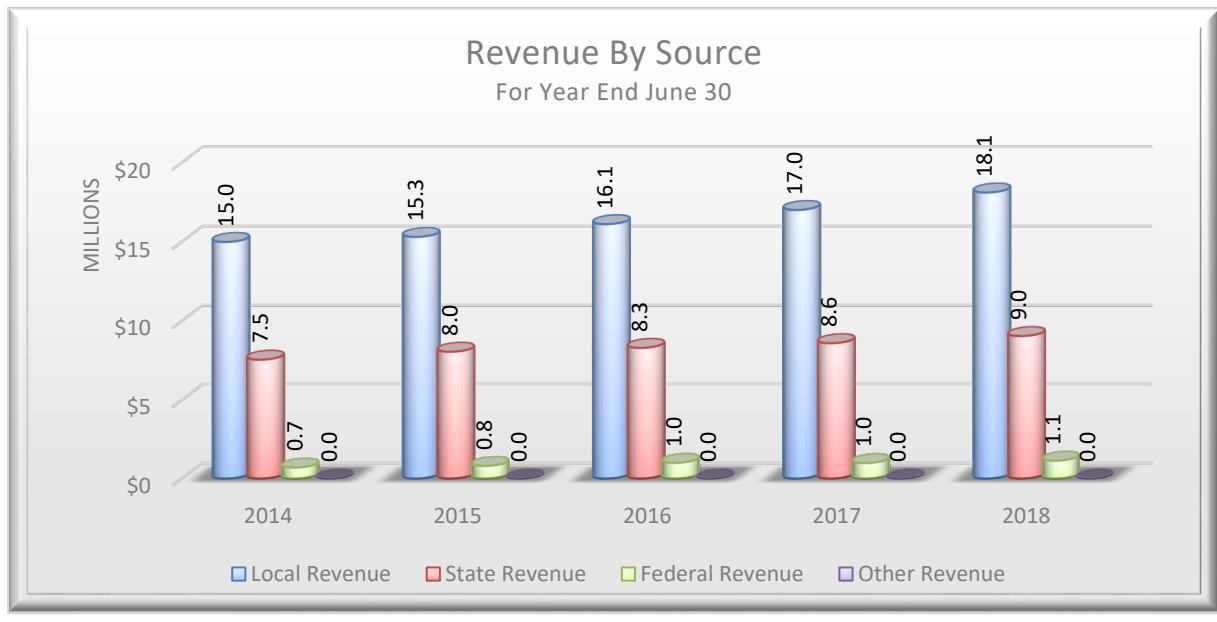
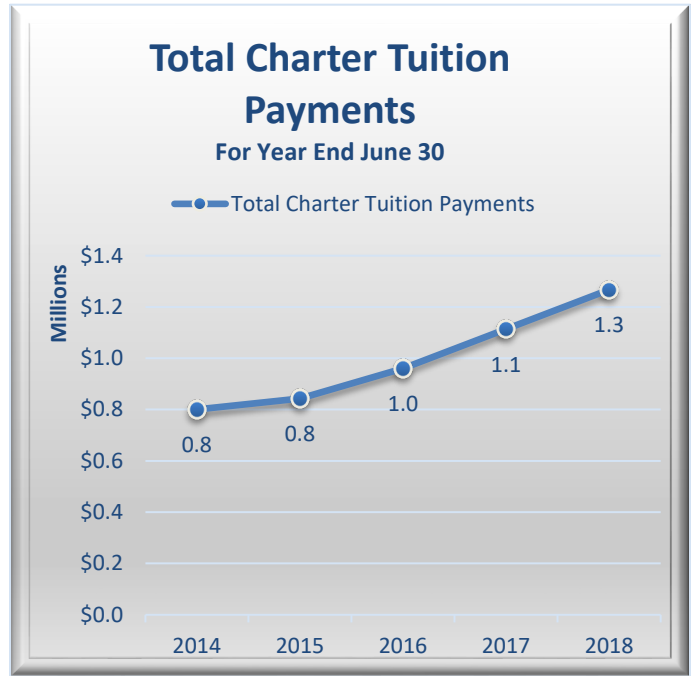
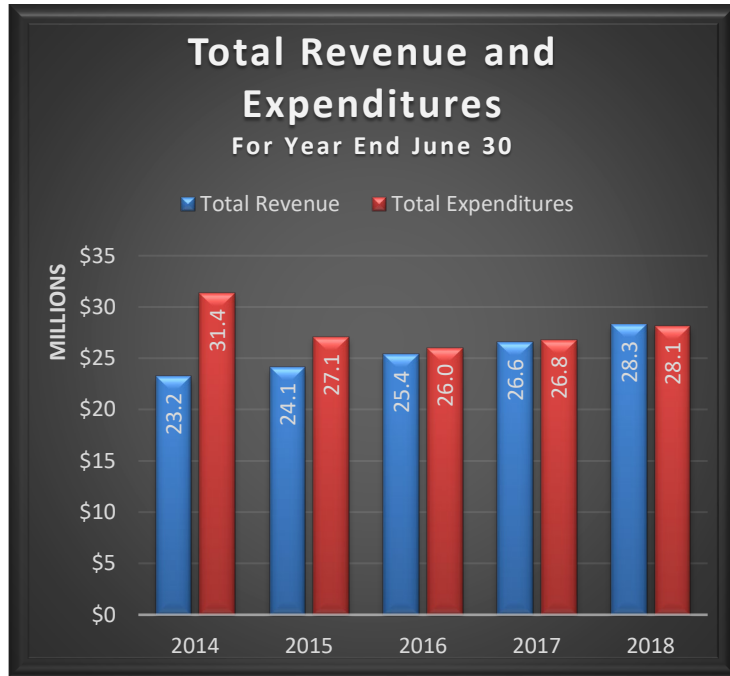


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

Financial Information Continued

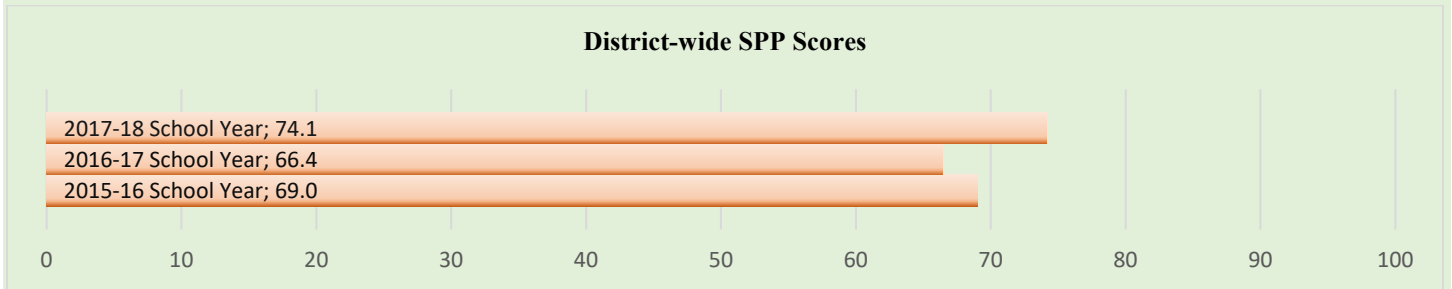


Academic Information

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2015-16, 2016-17, and 2017-18 school years.¹ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department. 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.²

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.³



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

² 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.

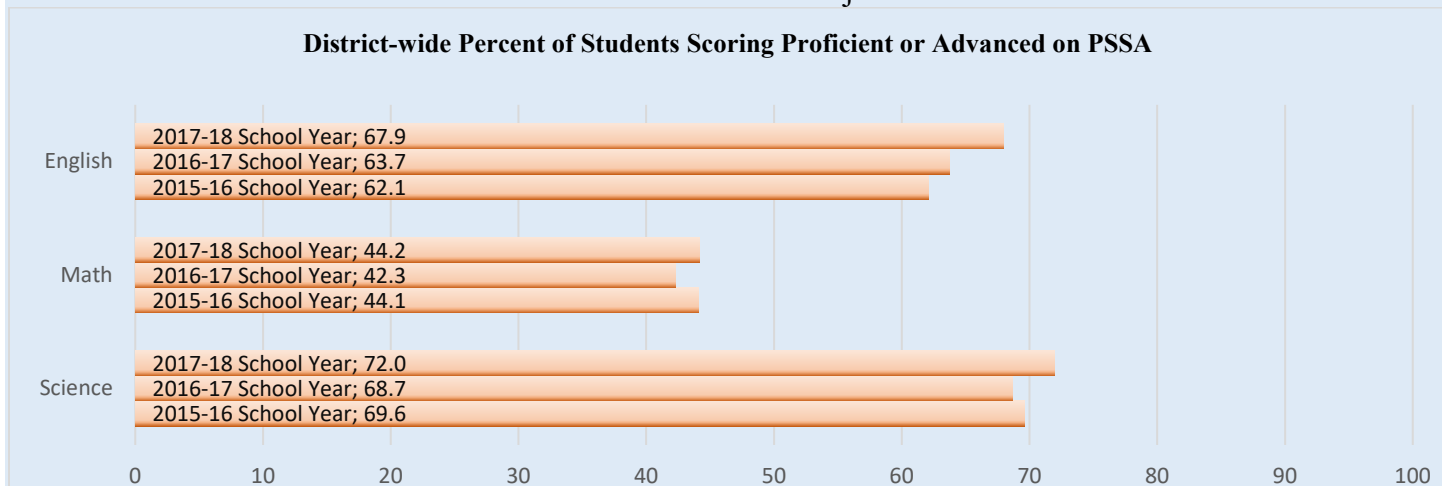
³ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE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

Academic Information Continued

What is the PSSA?

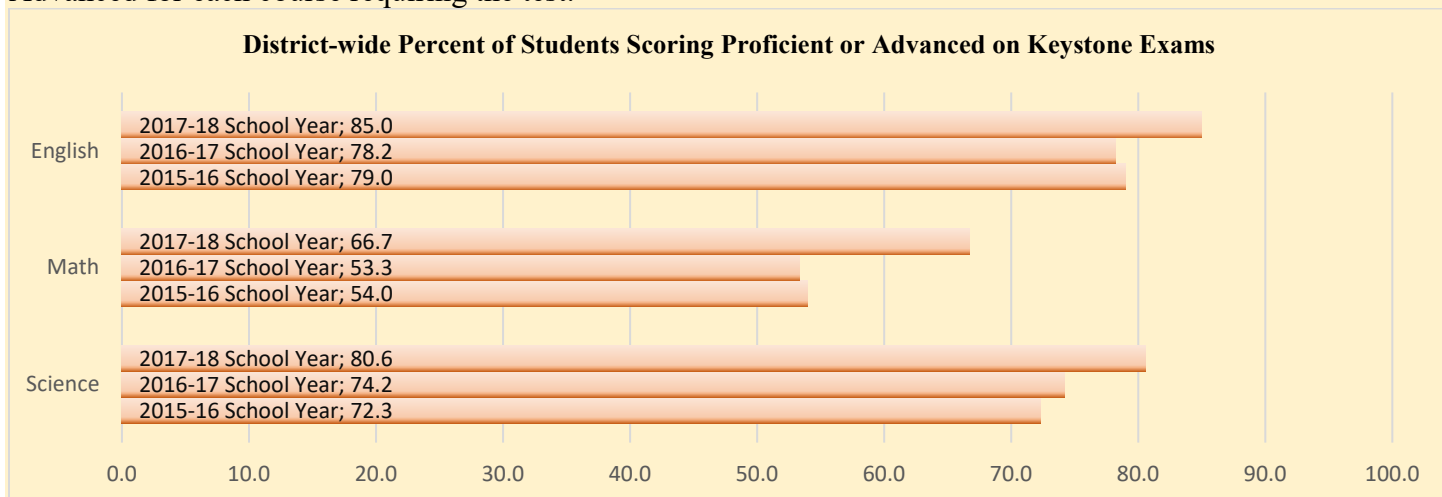
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards. The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.



What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.⁴ 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.

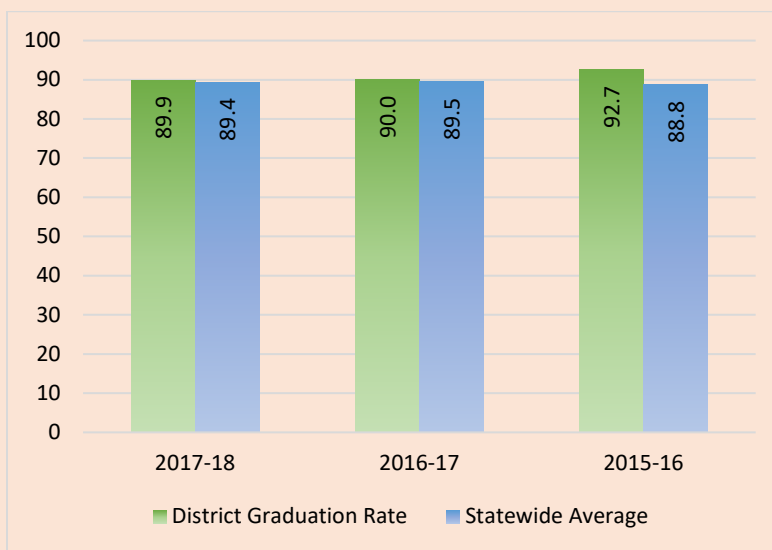


⁴ Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. See 24 P.S. § 1-121(b)(1).

Academic Information Continued

What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.⁵



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

Finding

Finding

The District Inaccurately Reported the Number of Nonpublic and Charter School Students Transported Resulting in a Net Underpayment of \$8,470 to the District

Criteria relevant to the finding:

Supplemental Transportation Subsidy for Public Charter School and Nonpublic School Students

The Charter School Law (CSL), through its reference to Section 2509.3 of the Public School Code (PSC), provides for an additional, per student subsidy for the transportation of charter school students. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Section 1726-A(a) of the CSL (cited above) addresses the transportation of charter school students in that: “[s]tudents who attend a charter school located in their school district of residence, a regional charter school of which the school district is a part or a charter school located outside district boundaries at a distance not exceeding ten (10) miles by the nearest public highway shall be provided free transportation to the charter school by their school district of residence on such dates and periods that the charter school is in regular session whether or not transportation is provided on such dates and periods to students attending schools of the district. . . .”

The Carlynton School District (District) was underpaid a net total \$8,470 in transportation reimbursements from the Pennsylvania Department of Education (PDE). This net underpayment was due to the District inaccurately reporting the number of nonpublic and charter school students transported by the District during the 2014-15, 2015-16, 2016-17, and 2017-18 school years.

According to the Public School Code (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.⁶ 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. This reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law, which refers to Section 2509.3 of the PSC.⁷

It is also important to note that the PSC requires that all school districts must 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.

Districts receive two separate transportation reimbursement payments from PDE. One reimbursement is broadly based on the number of students transported and the number of miles of vehicles in service, both with and without students (i.e., regular transportation reimbursement). The other reimbursement received by districts is based on the number of nonpublic and charter school students transported by the District (i.e., supplemental transportation reimbursement). The issue identified in this finding affects the District’s supplemental transportation reimbursements received.

⁶ *See* Section 922.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

⁷ *See* 24 P.S. § 17-1726-A(a) which refers to 24 P.S. § 25-2509.3. A charter school is an independent public school and educates public school students within the applicable school district. *See* 24 P.S. § 17-1703-A (relating to “Definitions”).

*Criteria relevant to the finding
(continued):*

Section 1726-A(a) of the CSL further provides for districts to receive a state subsidy for transporting charter school students both within and outside district boundaries in that: “[d]istricts providing transportation to a charter school outside the district and, for the 2007-2008 school year and each school year thereafter, districts providing transportation to a charter school within the district shall be eligible for payments under section 2509.3 for each public school student transported.”

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. This payment provision is also applicable to charter school students through Section 1726-A (a) of the CSL. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Sworn Statement and Annual Filing Requirements:

Section 2543 of the PSC 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. *See* 24 P.S. § 25-2543.

The following table summarizes the District’s nonpublic and charter school student reporting errors by school year and the resulting underpayments/overpayments.

Carlynton School District Nonpublic School Student Errors			
School Year	Number of Nonpublic Students Over/ (Under) Reported ⁸	Number of Charter Students Over/ (Under) Reported	Overpayment/ (Underpayment) ⁹
2014-15	(14)	0	(\$ 5,390)
2015-16	(5)	(2)	(\$ 2,695)
2016-17	(5)	(2)	(\$ 2,695)
2017-18	17	(11)	\$ 2,310
Total	(7)	(15)	(\$ 8,470)

The 2014-15 through 2016-17 transportation reports that are required to be submitted to PDE were completed by a District employee who is no longer employed by the District. We found that, during the 2014-15 through 2016-17 school years, the District under reported the number of nonpublic school students due to the failure to report some students who attended schools that the District did not think qualified as nonpublic schools. We confirmed that these students attended nonpublic schools as defined by the PSC and, therefore, the District was eligible to be reimbursed for transporting these students.

The District over reported the number of nonpublic school students transported during the 2017-18 school year due to inaccurately reporting some students transported to special education and pre-kindergarten schools as nonpublic students. Also in 2017-18, the District reported several students as nonpublic, but they actually attended charter schools. The District under reported the number of charter school students transported during the 2015-16 through 2017-18 school years. During these years, the District reported all charter school students transported as nonpublic school students.

The results of our review indicate that the District did not have a good understanding of how to define, identify, and report nonpublic and charter school students transported by the District.

⁸ The District reported 204 nonpublic and 16 charter students transported to PDE during the 2014-15 school year, 182 nonpublic and 16 charter students during the 2015-16 school year, 175 nonpublic and 26 charter student during the 2016-17 school year, and 186 nonpublic and 24 charter students during the 2017-18 school year.

⁹ The overpayment/underpayment is computed by multiplying the net amount of nonpublic and charter schools inaccurately reported by \$385.

*Criteria relevant to the finding
(continued):*

Section 2543 of the PSC, which is entitled, “**Sworn statement** of amount expended for reimbursable transportation; payment; withholding,” states, in part: “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.” (Emphases added.)

Additionally, the District does not have written administrative procedures for reporting transportation data, and specifically does not have procedures for the reporting of nonpublic students and charter school students transported. Additionally, the District did not have a process in place for reconciling nonpublic and charter school students transported to the requests for transportation. A reconciliation process of this nature could have helped the District identify inaccurate data prior to reporting to PDE.

It is essential that the District accurately report transportation data to PDE and retain the supporting documentation for this transportation data. Further, the sworn statement of student transportation data should not be filed with PDE unless the data has been double checked for accuracy by personnel trained on PDE’s reporting requirements.

We provided PDE with reports detailing the charter school and nonpublic school student reporting errors for the 2014-15 through 2017-18 school years. PDE requires these reports to verify the underpayment to the District. The District’s future transportation subsidies should be adjusted by the amount of the underpayment for these four years.

Recommendations

The *Carlynton School District* should:

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure all nonpublic and charter school students are accounted for and are accurately reported to PDE.
2. Develop written administrative procedures for transportation reporting. These procedures should include a review of the transportation data by an individual other than the person who prepared the data to provide additional assurance of the accuracy of the information before it is submitted to PDE.
3. Ensure personnel in charge of calculating and reporting the number of nonpublic school students transported by the District are trained with regard to PDE’s transportation reporting requirements.

The *Pennsylvania Department of Education* should:

4. Adjust the District’s future transportation subsidies to resolve the \$8,470 underpayment to the District.

Management Response

Management provided the following response:

“Due to turnover in transportation department and lack of supervision in processes during the time frame above, this is what led to the discrepancies of this finding. Transportation has been moved into the business office for the 18-19 school year. This allows staff to monitor each other and supervision from business manager level.

Lists will be kept up to date based on request of nonpublic/charter needs within required boundaries.

All info is now directly communicated to business office. Processes will be documented going forward.”

Auditor Conclusion

We are encouraged that the District has recognized the weaknesses in its controls over the documentation and reporting of nonpublic and charter school students transported. We continue to emphasize that the District should perform a reconciliation of bus rosters to requests for transportation prior to reporting transportation data to PDE. We will review the District’s corrective actions as stated above and any additional actions taken during our next audit of the District.

Status of Prior Audit Findings and Observations

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

Appendix A: Audit Scope, Objectives, and Methodology

School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, the Pennsylvania Department of Education (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹⁰ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Scope

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

The Carlynton School District's (District) management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements).¹¹ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

¹⁰ 72 P.S. §§ 402 and 403.

¹¹ Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2014 through June 30, 2018. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's efficiency and effectiveness in the following areas:

- ❖ Transportation Operations
- ❖ Financial Stability
- ❖ Administrator Separations
- ❖ Bus Driver Requirements
- ❖ School Safety

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

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct supplemental transportation reimbursements from the Commonwealth?¹²
 - ✓ To address this objective, we reviewed all nonpublic school students and charter school students reported to PDE as transported by the District during the 2014-15 through 2017-18 school years.¹³ We reviewed bus rosters, requests for transportation, and other supporting documentation to determine if all nonpublic and charter school students transported by the District were accurately reported to PDE and that the District received the correct amount of supplemental transportation reimbursement for these students. The results of our review of this objective can be found in the Finding on page 6 of this report.
- 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 address this objective, we reviewed the District's annual financial reports, General Fund budgets, and independent auditor's reports for the 2013-14 through 2017-18 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 were deemed appropriate for assessing the District's financial stability. The financial indicators are based on best business practices established by several agencies, including Pennsylvania Association of School Business Officials, the Colorado Office of the State Auditor, and the

¹² See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹³ The District reported 204 nonpublic students transported in the 2014-15 school year, 182 students in the 2015-16 school year, 175 students in the 2016-17 school year, and 186 students in the 2017-18 school year. The District reported 16 charter students transported in the 2014-15 school year, 16 students in the 2015-16 school year, 26 students in the 2016-17 school year, and 24 students in the 2017-18 school year.

National Forum on Education Statistics. Our review of this objective did not result in any reportable issues.

- Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code¹⁴ and Public School Employees' Retirement System (PSERS) guidelines?
 - ✓ To address this objective, we reviewed the contracts, settlement agreements, board meeting minutes, board policies, and payroll records for the two individually contracted administrators who separated employment from the District during the period July 1, 2014 through June 30, 2018. We verified the reason for separation and reviewed payroll records to ensure that payments were correctly reported to PSERS. Our review of this objective did not result in any reportable issues.
- Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances¹⁵ as outlined in applicable laws?¹⁶ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - ✓ To address this objective, we randomly selected 10 of the 67 bus drivers transporting District students as of October 3, 2019.¹⁷ We reviewed documentation and qualifications of these drivers to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.
- Did the District take actions to ensure it provided a safe school environment?¹⁸
 - ✓ To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, fire drill documentation, and after action reports. Due to the sensitive nature of school safety, the results of our review are shared with District officials, PDE, and other appropriate agencies deemed necessary.

¹⁴ 24 P.S. § 10-1073(e)(v).

¹⁵ 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.

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

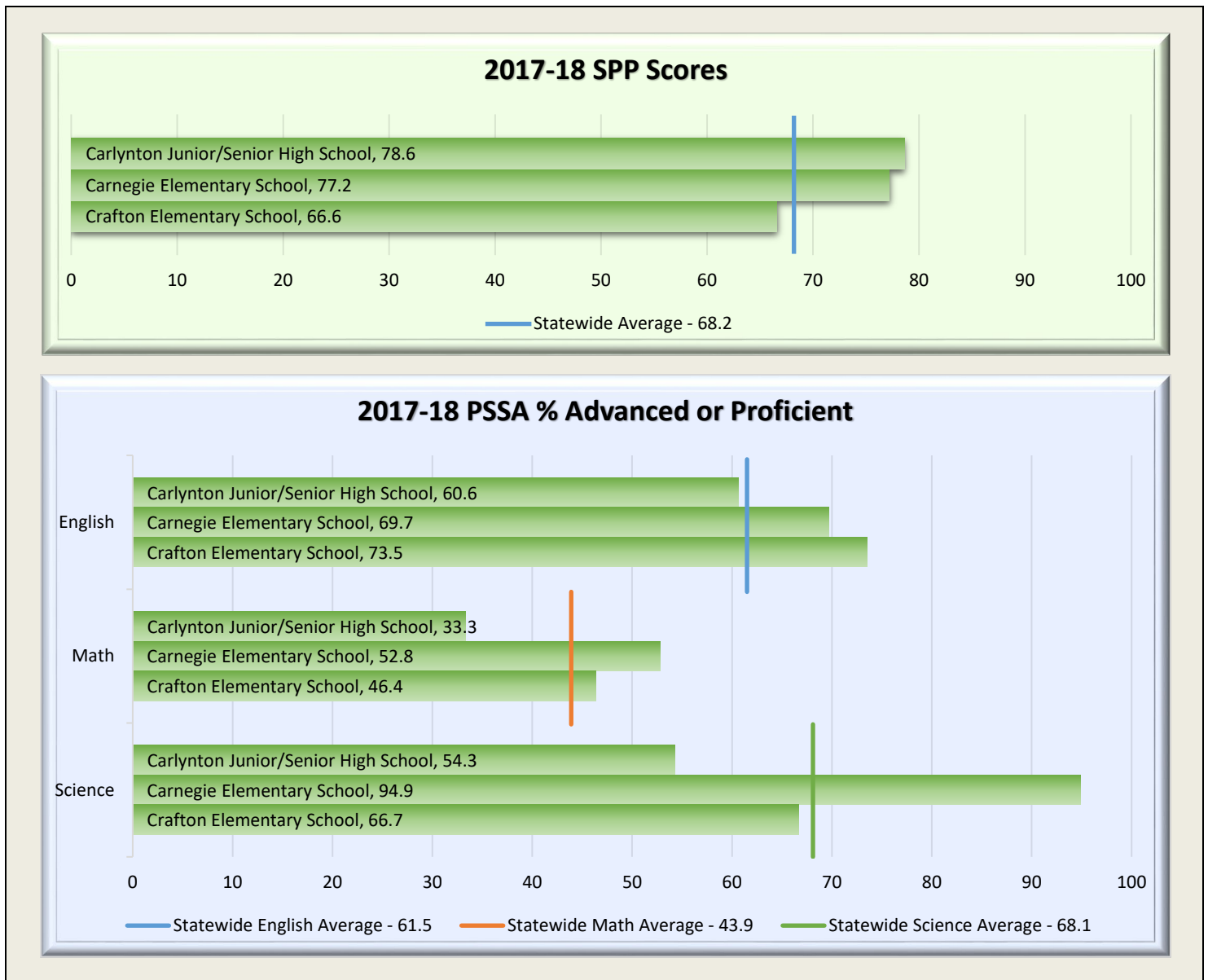
¹⁷ While representative selection is a required factor of audit sampling methodologies, audit-sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

¹⁸ 24 P.S. § 13-1301-A *et seq.*

Appendix B: Academic Detail

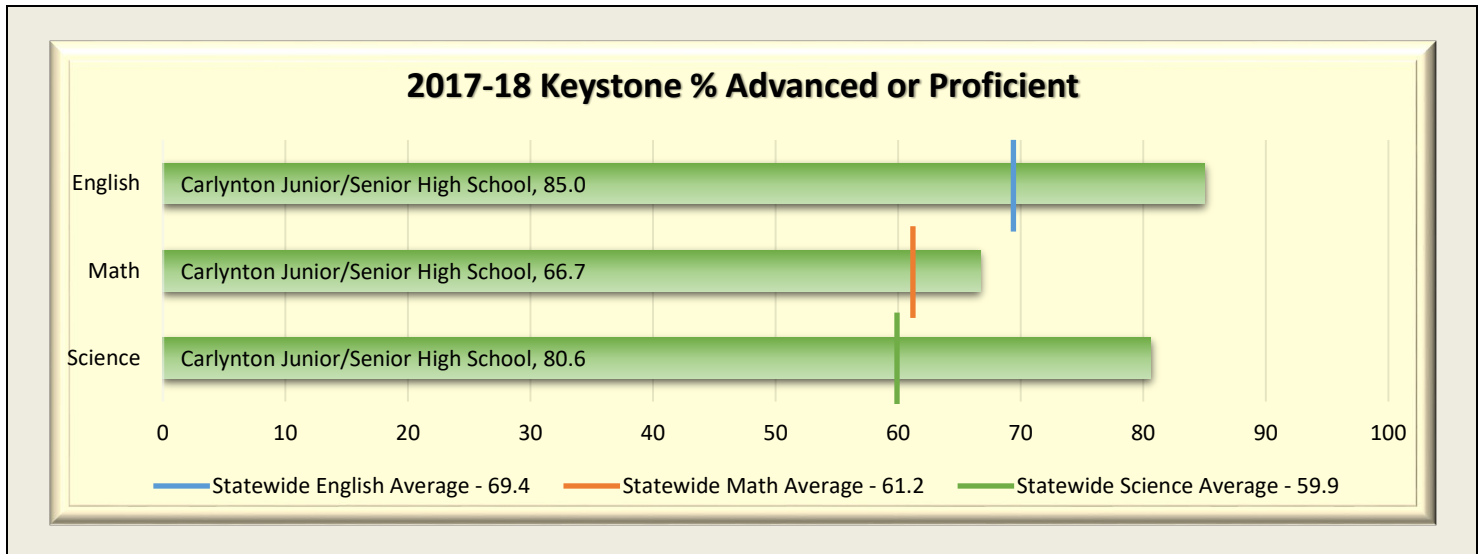
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.¹⁹

2017-18 Academic Data School Scores Compared to Statewide Averages

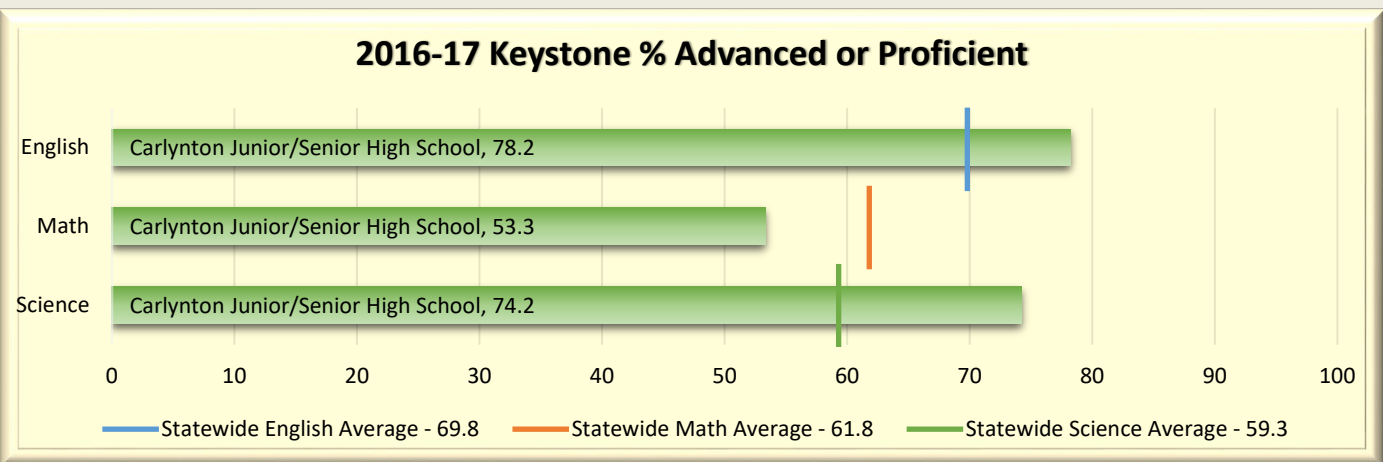
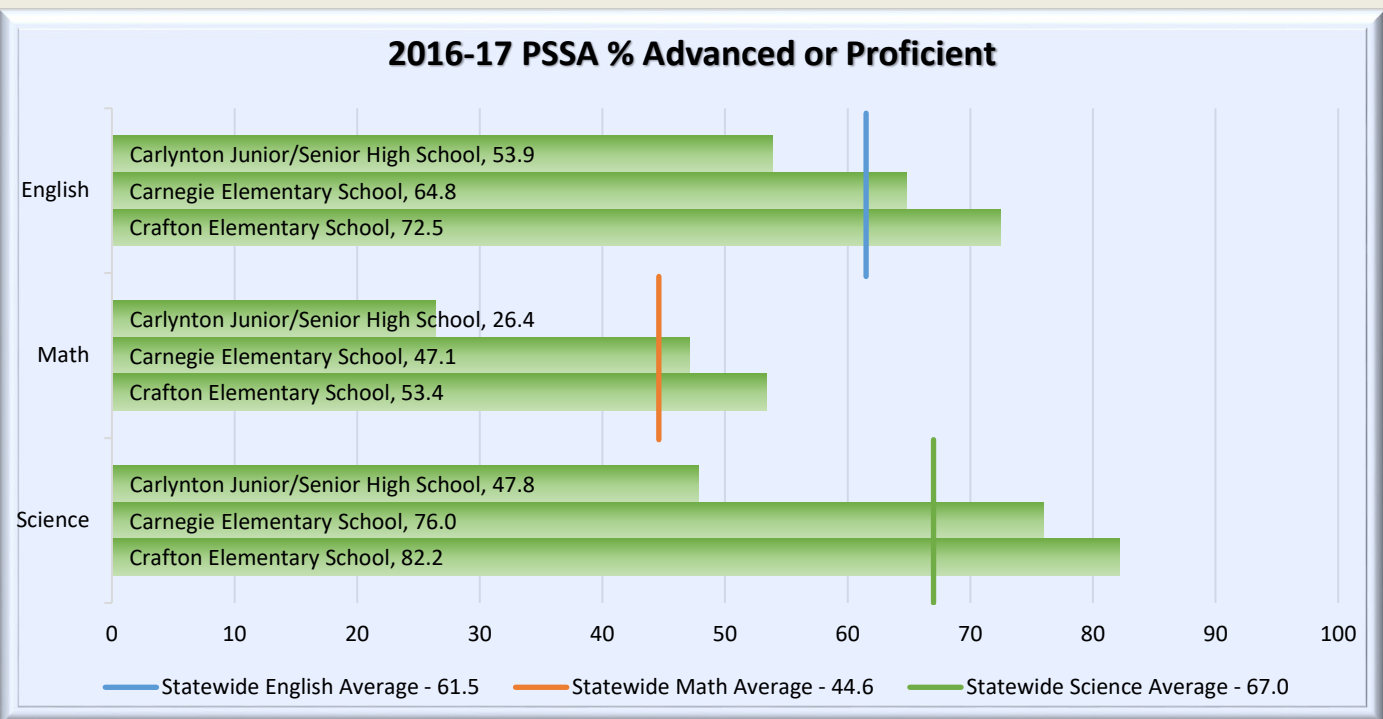
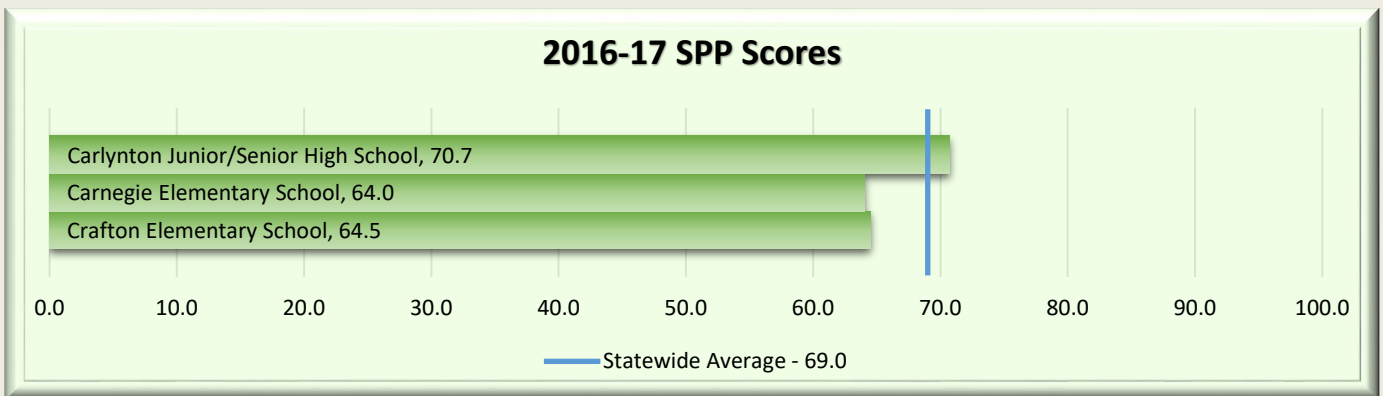


¹⁹ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

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

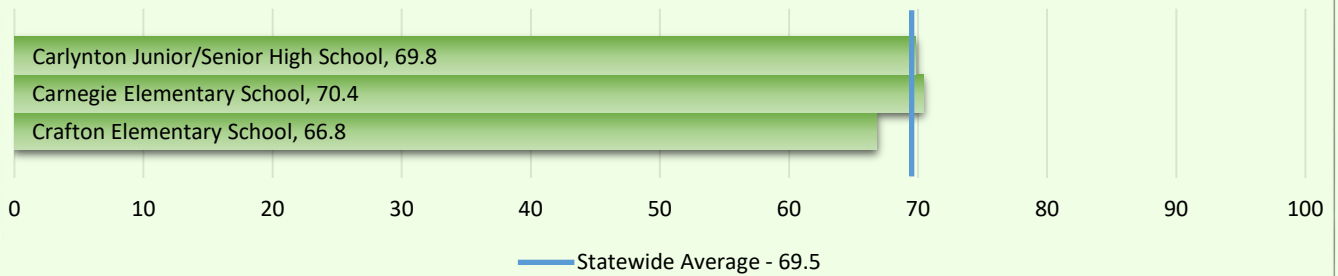


2016-17 Academic Data
School Scores Compared to Statewide Averages

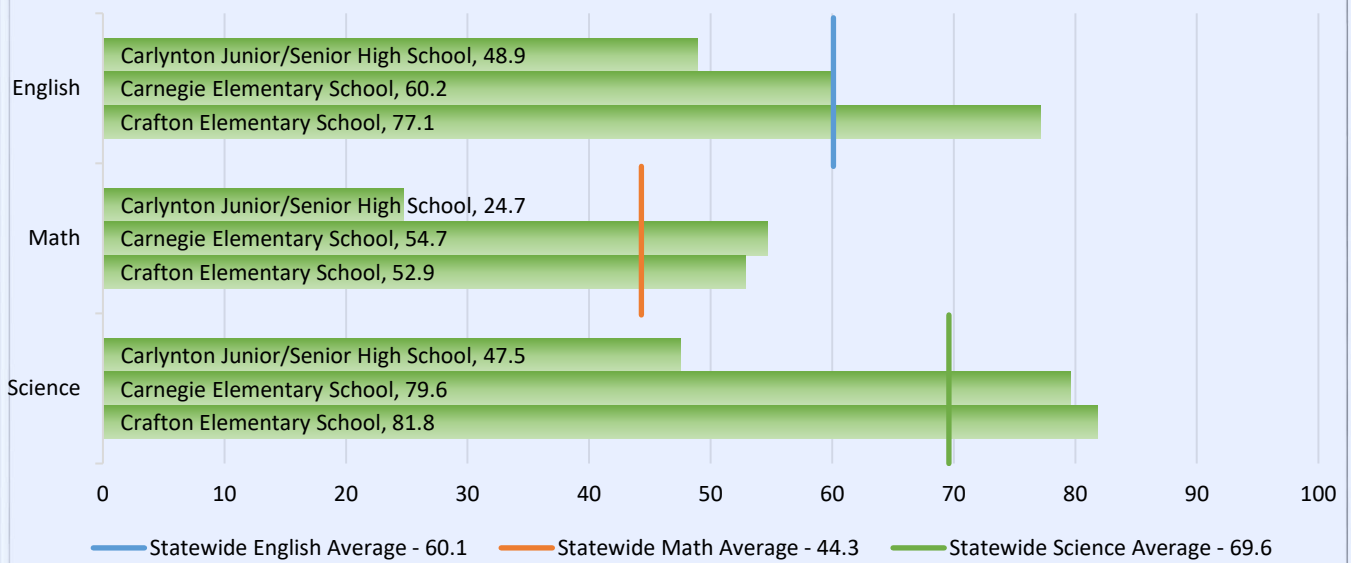


2015-16 Academic Data
School Scores Compared to Statewide Averages

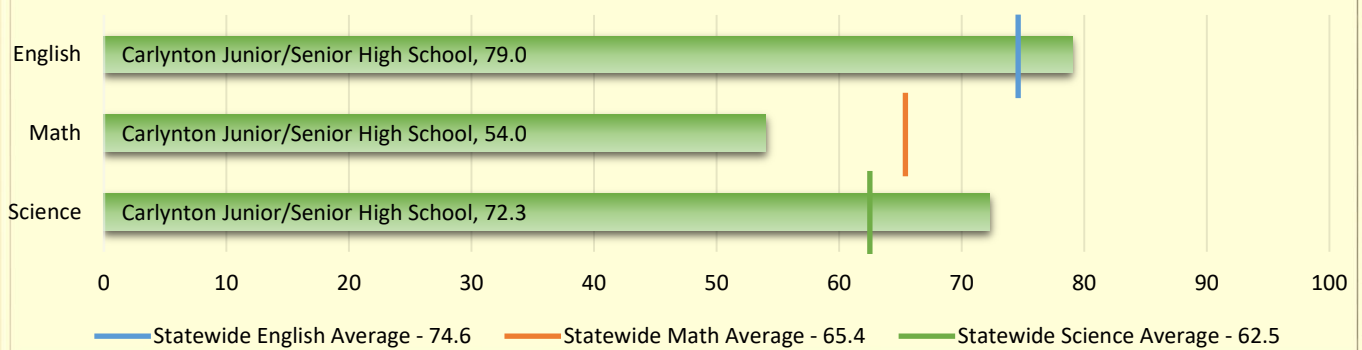
2015-16 SPP Scores



2015-16 PSSA % Advanced or Proficient



2015-16 Keystone % Advanced or Proficient



Distribution List

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

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
1010 Harristown Building #2
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The Honorable Joe Torsella

State Treasurer
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