

# PERFORMANCE AUDIT

---

## Central Cambria School District Cambria County, Pennsylvania

---

April 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Mr. Jason S. Moore, Superintendent  
Central Cambria School District  
208 Schoolhouse Road  
Ebensburg, Pennsylvania 15931

Mr. Dennis Simmers, Board President  
Central Cambria School District  
208 Schoolhouse Road  
Ebensburg, Pennsylvania 15931

Dear Mr. Moore and Mr. Simmers:

We have conducted a performance audit of the Central Cambria 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:

- Nonresident Student Data
- Transportation Operations
- Bus Driver Requirements
- Administrator Separations
- School Safety

We did not include the full results of our evaluation of school safety in this report due to the sensitive nature of the information. 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/or significant internal control deficiencies in the areas of nonresident student data, transportation operations, bus driver requirements, and school safety. Those deficiencies are detailed in the five findings of this report. A summary of the results is presented in the Executive Summary section of this report.

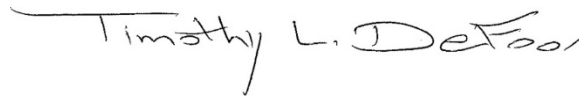
Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and relevant requirements.

Mr. Jason S. Moore  
Mr. Dennis Simmers  
Page 2

In addition, we identified internal control deficiencies in the area of administrator separations. These deficiencies were not significant but warranted the attention of District management and those charged with governance. The deficiencies were verbally communicated to District management and those charged with governance for their consideration.

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 to the left of the first letter.

Timothy L. DeFoor  
Auditor General

April 6, 2021

cc: **CENTRAL CAMBRIA SCHOOL DISTRICT** Board of School Directors

# Table of Contents

---

---

	Page
Executive Summary .....	1
Background Information .....	3
Findings .....	8
Finding No. 1 – The District’s Failure to Implement Internal Controls Led to Inaccurate Nonresident Student Data Reported to the Pennsylvania Department of Education Resulting in a \$83,165 Overpayment .....	8
Finding No. 2 – The District’s Failure to Implement Internal Controls Led to Inaccurate Supplemental Transportation Data Reported to PDE Resulting in a \$31,570 Overpayment .....	12
Finding No. 3 – The District’s Failure to Implement Internal Controls Led to Inaccurate Regular Transportation Data Reported to PDE Resulting in a \$17,686 Overpayment .....	16
Finding No. 4 – The District Failed to Comply with Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers .....	19
Finding No. 5 – The District Failed to Adequately Develop and File Its Required Disaster Response and Emergency Preparedness Plan .....	25
Status of Prior Audit Findings and Observations .....	29
Appendix A: Audit Scope, Objectives, and Methodology .....	31
Appendix B: Academic Detail .....	37
Distribution List .....	41

## Executive Summary

---

### Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Central Cambria 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 significant noncompliance with best practices and certain relevant state laws, regulations, contracts, and administrative procedures, as detailed in the five findings in this report.

#### **Finding No. 1: The District's Failure to Implement Internal Controls Led to Inaccurate Nonresident Student Data Reported to the Pennsylvania Department of Education Resulting in a \$83,165 Overpayment.**

We found that the District did not have internal controls over the identification, categorization, and reporting of nonresident students during the audit period. This resulted in a total of 14 errors and the District being overpaid \$83,165 during the audit period (see page 8).

#### **Finding No. 2: The District's Failure to Implement Internal Controls Led to Inaccurate Supplemental Transportation Data Reported to PDE Resulting in a \$31,570 Overpayment.**

We found that the District did not implement internal controls over the input, calculation, and reporting of supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school students transported during the 2016-17 through 2018-19 school years which resulted in the District receiving a \$31,570 overpayment in supplemental transportation reimbursement. Additionally, the District failed to retain documentation for the supplemental transportation reimbursement received for the 2015-16 school year, and therefore, we could not determine the accuracy of the \$56,595 in supplemental transportation reimbursement the District received (see page 12).

#### **Finding No. 3: The District's Failure to Implement Internal Controls Led to Inaccurate Regular Transportation Data Reported to PDE Resulting in a \$17,686 Overpayment.**

We found that the District did not implement internal controls over the input, calculation, and reporting of regular transportation data. Consequently, the District was overpaid \$17,686 in regular transportation reimbursements from the Pennsylvania Department of Education. This overpayment was due to the District overstating the total approved miles traveled to transport students during the 2018-19 school year when it reported data to PDE (see page 16).

**Finding No. 4: The District Failed to Comply with Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers.**

We found 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 complete, updated records, and monitoring qualifications for all drivers transporting students. By not adequately maintaining records and monitoring driver qualifications, the District could not ensure that contracted drivers were properly qualified and cleared to transport students. We also noted that the District's board policy regarding contracted services does not include the statutory requirements to renew required background clearances every five years (see page 19).

**Finding No. 5: The District Failed to Adequately Develop and File Its Required Disaster Response and Emergency Preparedness Plan.**

We found several areas of concern regarding the District's disaster response and emergency preparedness. The District lacked a current comprehensive, district-wide plan that includes all four phases of Emergency Management: Prevention-Mitigation, Preparedness, Response, and Recovery. Overall, during our audit period, we found the District's planning efforts to be inadequate (see page 25).

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

With regard to the status of our prior audit findings made in the prior audit report released on June 2, 2016, we found that the District did not take appropriate corrective actions to address our recommendations. The failure to implement our prior recommendations led to repeat findings in the areas of transportation and bus driver requirements.

## Background Information

School Characteristics 2019-20 School Year*	
County	Cambria
Total Square Miles	99
Number of School Buildings	4
Total Teachers	133
Total Full or Part-Time Support Staff	65
Total Administrators	15
Total Enrollment for Most Recent School Year	1,598
Intermediate Unit Number	8
District Career and Technical School	Admiral Peary Vocational-Technical School

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

### Mission Statement\*

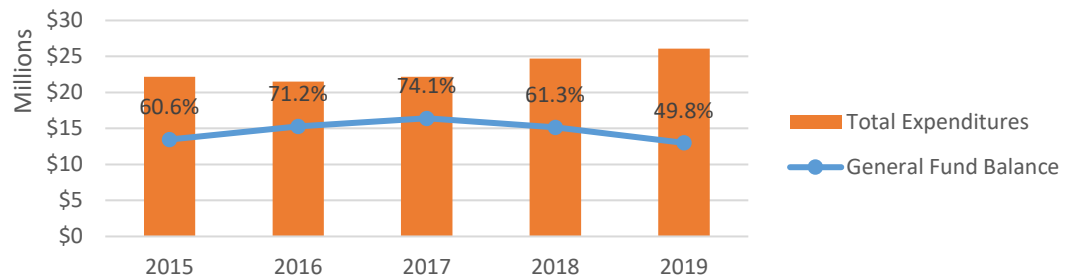
To accept, hear, and value all in the school community and to provide a safe environment that fosters achievement and success.

## Financial Information

The following pages contain financial information about the Central Cambria 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**.

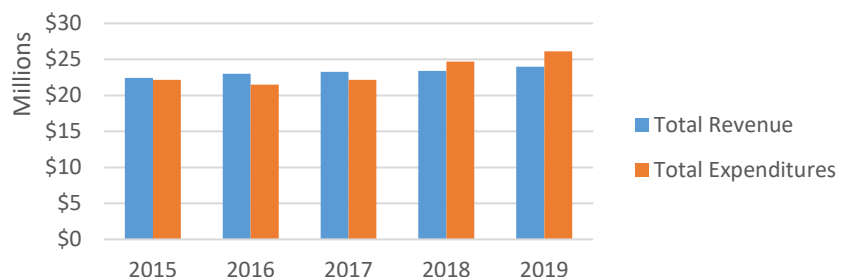
### General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2015	\$13,443,511
2016	\$15,299,093
2017	\$16,412,911
2018	\$15,140,022
2019	\$12,997,155



### Revenues and Expenditures

	Total Revenue	Total Expenditures
2015	\$22,410,014	\$22,178,799
2016	\$23,010,428	\$21,502,015
2017	\$23,270,846	\$22,157,028
2018	\$23,420,833	\$24,693,722
2019	\$23,961,610	\$26,104,477

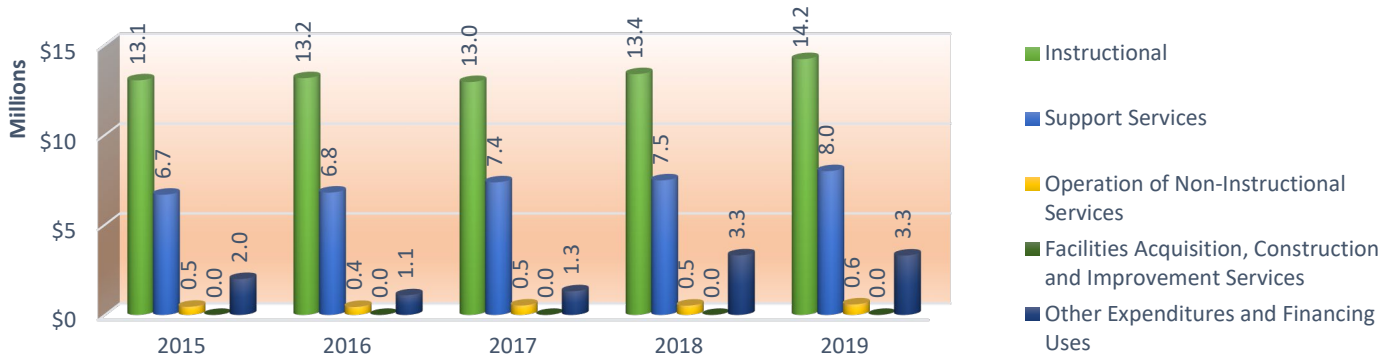


## Financial Information Continued

### Revenues by Source

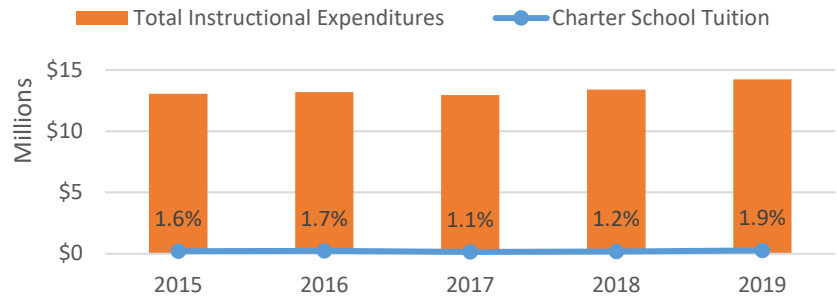


### Expenditures by Function

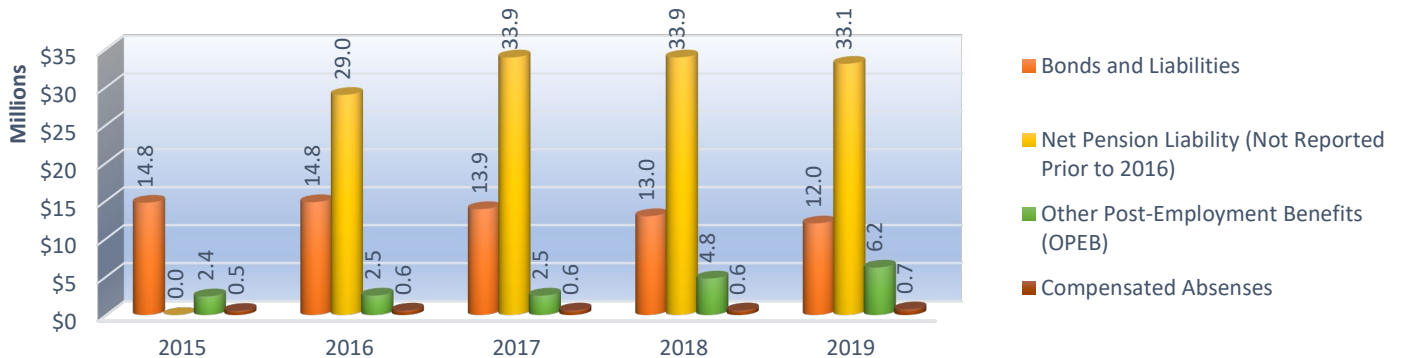


### Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2015	\$205,983	\$13,051,782
2016	\$219,622	\$13,172,356
2017	\$147,482	\$12,955,728
2018	\$166,901	\$13,395,802
2019	\$270,145	\$14,233,309



### Long-Term Debt



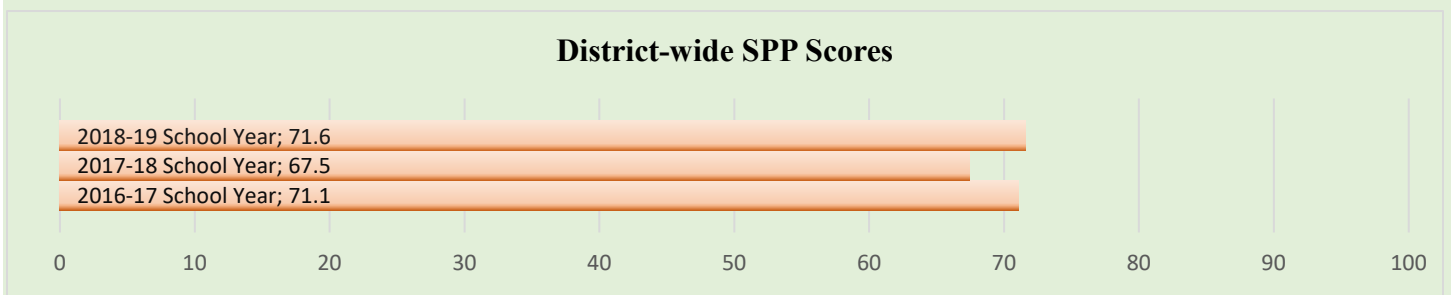


## Academic Information

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 2016-17, 2017-18, and 2018-19 school years.<sup>1</sup> 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.<sup>2</sup>



---

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

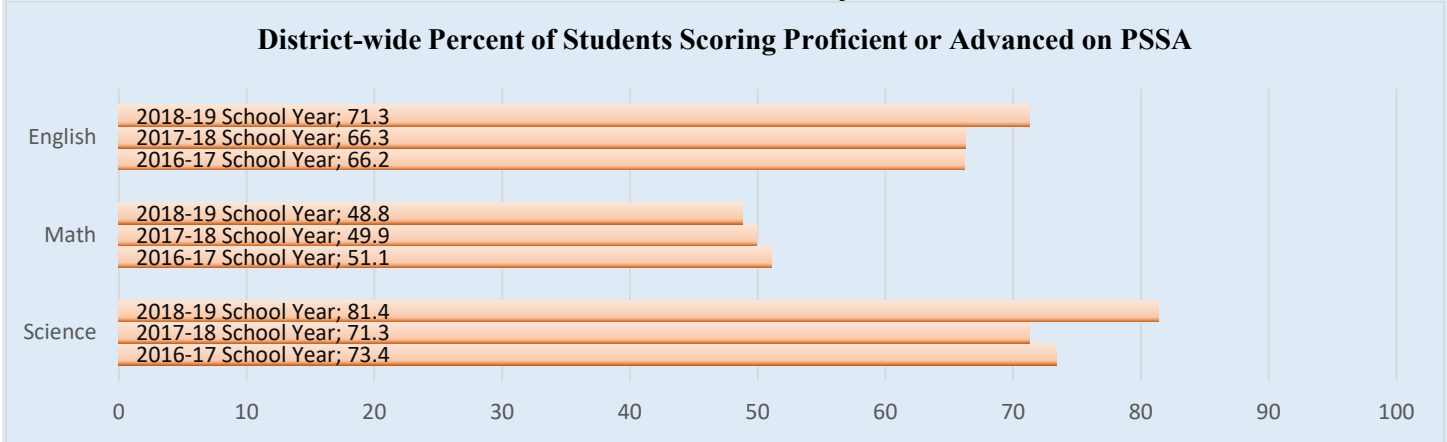
<sup>2</sup> PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA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

## Academic Information Continued

### What is the PSSA?

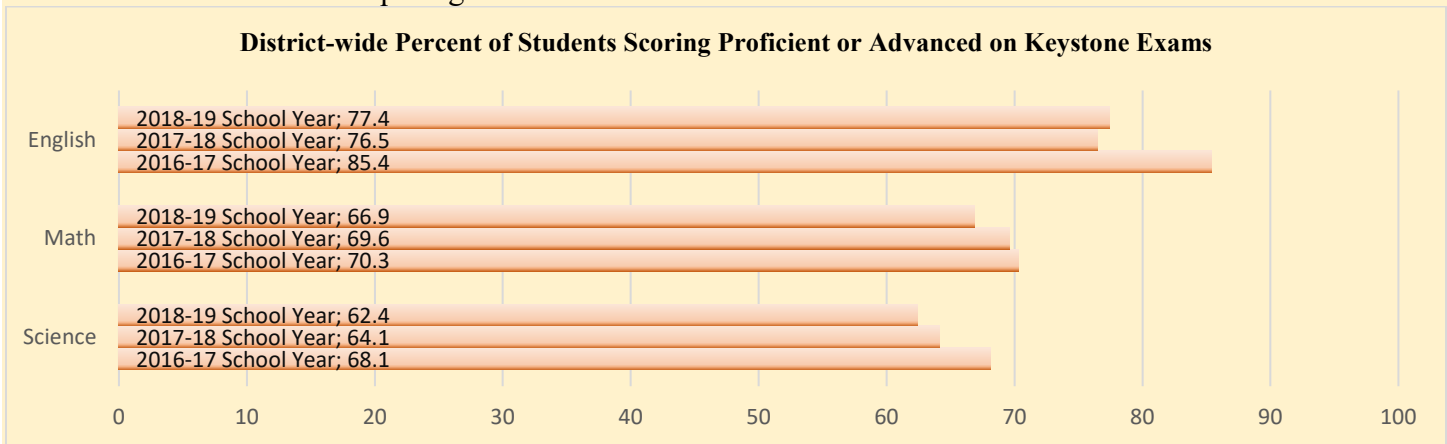
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, 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.<sup>3</sup> In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

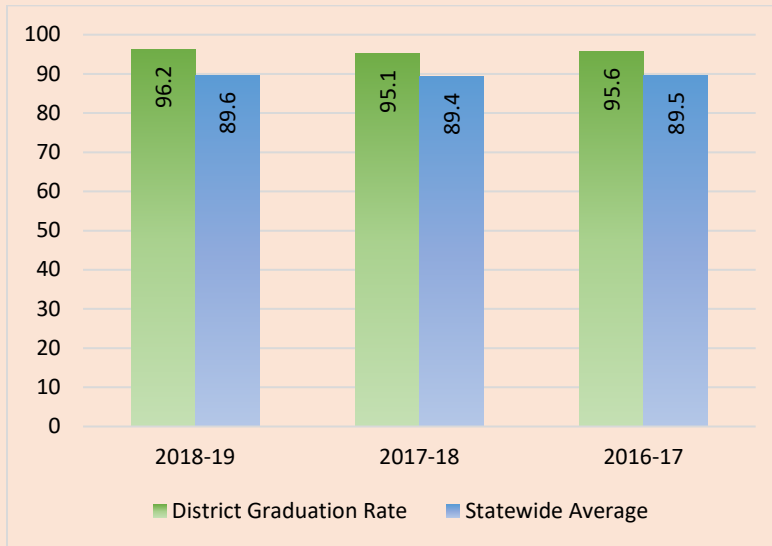


<sup>3</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (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.<sup>4</sup>



<sup>4</sup> 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>.

## Findings

---

### Finding No. 1

### The District's Failure to Implement Internal Controls Led to Inaccurate Nonresident Student Data Reported to the Pennsylvania Department of Education Resulting in an \$83,165 Overpayment

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

The State Board of Education's regulations and Pennsylvania Department of Education (PDE) guidelines govern the classifications of nonresident children placed in private homes based on the criteria outlined in the Public School Code (PSC).

#### **Payment of Tuition**

Section 1305(a) of the PSC provides for Commonwealth payment of tuition for nonresident children placed in private homes as follows:

"When a non-resident child is placed in the home of a resident of any school district by order of court or by arrangement with an association, agency, or institution having the care of neglected and dependent children, **such resident being compensated for keeping the child**, any child of school age so placed shall be entitled to all free school privileges accorded to resident school children of the district, including the right to attend the public high school maintained in such district or in other districts in the same manner as though such child were in fact a resident school child of the district." (Emphasis added.) See 24 P.S. § 13-1305(a).

We found that the Central Cambria School District (District) failed to implement internal controls over the input, categorization, and reporting of nonresident student data resulting in an \$83,165 overpayment from the Pennsylvania Department of Education (PDE). This overpayment was caused by the District inaccurately reporting the number of foster students educated by the District during the 2015-16 through 2018-19 school years.

**Background:** School districts are entitled to receive Commonwealth paid tuition for educating certain nonresident students. To be eligible to receive Commonwealth paid tuition, the student's parent/guardian must not be a resident of the educating district and the student must have been placed in the private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution.<sup>5</sup>

Additionally, the district resident must be compensated for the care of the student. These students are commonly referred to as "foster students" and it is the mandate of the educating district to obtain the required documentation to correctly categorize and accurately report these students that the district educated to PDE. Finally, districts that educate other nonresident students (i.e., not foster students) are also eligible for reimbursement from the nonresident student's home school district.

It is essential for school districts to properly identify, categorize, and report nonresident students that it educated to PDE. Therefore, school districts should have a strong system of internal controls over this process that should include, but not be limited to, the following:

- Training on PDE reporting requirements
- Segregation of duties
- Written procedures

---

<sup>5</sup> For example, the applicable county children and youth agency.

*Criteria relevant to the finding  
(continued):*

Section 2503(c) of the PSC specifies the amount of Commonwealth-paid tuition on behalf of nonresident children placed in private homes by providing, in part:

“Each school district, regardless of classification, which accepts any non-resident child in its school under the provisions of section **one thousand three hundred five . . .** shall be paid by the Commonwealth an amount equal to the tuition charge per elementary pupil or the tuition charge per high school pupil, as the case may be . . .” (Emphasis added.) See 24 P.S. § 25-2503(c).

Section 2562 of the PSC specifies the payments by districts for pupils attending in Other Districts as follows, in part:

“For each elementary or high school pupil attending a public school of another district, the receiving district shall bill the sending district, and the sending district shall pay the amount of the tuition charge per elementary pupil, or the tuition charge per high school pupil, as the case may be. In the case of pupils attending the receiving district’s public schools for less than a full school term, the tuition charge per elementary or high school pupil shall be prorated by reference to the period of time over which such pupils actually attended the receiving district’s schools . . .” See 24 P.S. § 25-2562.

## Nonresident Student Reporting Errors

We found that the District made a total of 14 errors over the audit period when it reported nonresident data to PDE. These reporting errors involved ten students, but four of the students were inaccurately reported for more than one year. The following table details the number of students that the District inaccurately reported as foster students for each school year of the audit period. The table also shows the number of days associated with the errors, which is necessary to calculate the overpayment.

Central Cambria School District Nonresident Student Data			
School Year	Number of Students Inaccurately Reported	Days Reported Inaccurately	Overpayment
2015-16	3	434	\$21,311
2016-17	2	318	\$15,561
2017-18	6	436	\$23,538
2018-19	3	397	\$22,755
<b>Total</b>	<b>14</b>	<b>1,585</b>	<b>\$83,165</b>

Of the ten students erroneously reported as foster students, we found that five students were actually *resident* students and, therefore were not eligible for reimbursement. Those five resident students included three students who were adopted or were in pre-adoptive status and two students who were residing with their natural parent(s) after previously being placed in foster care.

The other five students were nonresident students educated in therapeutic homes located within the District. These students were not foster students and, therefore, were not eligible for reimbursement from the Commonwealth. Instead, the student’s home school district is responsible for paying the tuition to educate their students. Upon additional inquiry, we discovered that District personnel were unaware that they should invoice home districts for tuition payments for those students enrolled in therapeutic homes. Consequently, the District failed to submit tuition bills totaling \$31,208 to the home districts of these five students.

*Criteria relevant to the finding  
(continued):*

Subsection (a) of section 11.19 (relating to Nonresident child living with a district resident) of the State Board of Education’s regulations provide as follows, in part:

“A nonresident is entitled to attend the district’s public schools if that child is fully maintained and supported in the home of a district resident as if the child were the residents’ own child and if the resident receives no personal compensation for maintaining the student in the district. Before accepting the child as a student, the board of school directors of the district shall require the resident to file with the secretary of the board of school directors either appropriate legal documentation to show dependency or guardianship or a sworn statement that the child is a resident of the district, the child is supported fully without personal compensation or gain, and that the resident will assume all personal obligations for the child relative to school requirements and intends to so keep and fully support the child continuously and not merely through the school term.” See 22 Pa. Code § 11.19(a).

## **Significant Internal Control Deficiencies**

We found that the District did not have internal controls over the identification, categorization, and reporting of nonresident students during the audit period. The District official responsible for categorizing nonresident students during the audit period acknowledged she did not receive adequate training on PDE’s nonresident student reporting requirements.

The lack of training was evident in the types of errors we identified during our review. During the audit period, the District received agency placement letters for each nonresident student, but failed to obtain updated letters annually. It is important to continually re-evaluate the residency status of each foster student because circumstances that impact residency status may change from year-to-year. Additionally, the District relied solely on one employee to identify and categorize each nonresident student and report that data to PDE. The District did not have a review process in place during the audit period. As a result, the inaccurate reporting of nonresident students went undetected by the District. Finally, the District did not have written procedures to address how to accurately identify, categorize, and report nonresident students.

Future Reimbursement Adjustment: We provided PDE with reports detailing the nonresident reporting errors we identified for the 2015-16 through 2018-19 school years. We recommend that PDE adjust the District’s future reimbursement amount by the \$83,165 that we calculated as an overpayment.

## **Recommendations**

The *Central Cambria School District* should:

1. Develop and implement an internal control system governing the process for identifying, categorizing, and reporting nonresident student data. The internal control system should include, but not be limited to, the following:
  - a) Training for all personnel involved in the identification, categorization, and reporting nonresident data to PDE.
  - b) A review of nonresident data is conducted by an employee—other than the employee who prepared the data—before it is submitted to PDE.
  - c) Clear and concise written procedures are developed to document the categorization and reporting process for nonresident student data.
2. Obtain updated agency placement letters annually for all nonresident students to help ensure accurate reporting to PDE.

3. Bill and collect tuition from the home school district for each of the five nonresident students who were inaccurately reported to PDE as foster students.
4. Review nonresident student reports submitted to PDE for the 2019-20 school year and, if necessary, submit revisions to PDE.

The *Pennsylvania Department of Education* should:

5. Adjust the District's future reimbursements to resolve the overpayment of \$83,165.

### **Management Response**

District management provided the following response:

“This deficiency was largely a result of insufficient student support staff that resulted from budget cuts necessitated by the dramatic decrease in school funding a decade ago. As a result, Central Cambria School District eliminated the position of social worker. Fortunately, that position was restored for the 19-20 school year, and that individual has monitoring non-resident foster students as a duty. Moreover, the District's PIMS coordinator responsible for reporting the information has sought additional training. The District is also exploring the possibility of assigning a single individual with the duty of internal controls in order to codify and solidify adherence to sound protocols.”

### **Auditor Conclusion**

We are pleased that the District is using additional personnel to monitor nonresident student data. However, we emphasize the need for the District to implement internal controls and develop written procedures over this process. Additionally, since management did not specifically respond to recommendations #3 and #4, we reiterate the importance of the District implementing those recommendations. We will evaluate the effectiveness of the District's corrective actions documented above and any additional corrective actions taken by the District during our next audit.

## Finding No. 2

## The District's Failure to Implement Internal Controls Led to Inaccurate Supplemental Transportation Data Reported to PDE Resulting in a \$31,570 Overpayment

### *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.

#### **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.

#### **Sworn Statement and Annual Filing Requirement**

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.

We found that the District did not implement internal controls over the input, calculation, and reporting of supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school students transported during the 2016-17 through 2018-19 school years, which resulted in the District receiving a \$31,570 overpayment in supplemental transportation reimbursement. Additionally, the District failed to retain documentation for the supplemental transportation reimbursement received for the 2015-16 school year, and therefore, we could not determine the accuracy of the \$56,595 in supplemental transportation reimbursement the District received for that year.

**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 based on the number of charter school and nonpublic school students transported at any time during the school year.<sup>6</sup> The errors identified in this finding pertain to the District's supplemental transportation reimbursement received.

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.<sup>7</sup> The PSC requires school districts to provide transportation services to students who reside in its district and who attend a nonpublic school and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the District. Additionally, the PSC's record retention provision requires records related to the District's supplemental transportation reimbursement be retained for a period of not less than six years.

It is essential for the District to properly identify nonpublic school students that it transports, maintain records to support the total number of nonpublic school students transported throughout the school year, and report nonpublic school student data to PDE. The District must also retain this data in accordance with the PSC requirements (see the criteria box). Therefore, the District should have a strong system of internal control over supplemental transportation operations that should include, but not be

<sup>6</sup> The District did not report any charter school students as transported during the audit period.

<sup>7</sup> See Section 921.1-A(b) (relating to "Definitions") of the PSC, 24 P.S. § 9-922.1-A(b).



*Criteria relevant to the finding  
(continued):*

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” of the PSC 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.” Ibid.

PDE has established a Summary of Students Transported form (PDE-2089) and relevant instructions specifying how districts are to report nonpublic school students transported to and from school.

**Number of Nonpublic School Pupils Transported**

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE-2089%20SummPupilsTransp.pdf>  
(accessed on November 13, 2020)

Enter the total number of resident NONPUBLIC school pupils you transported to and from school. Documentation identifying the names of these pupils should be retained for review by the Auditor General’s staff. NONPUBLIC school pupils re children whose parents are paying tuition for them to attend a nonprofit private or parochial school. (Any child that your district is financially responsible to educate is a PUBLIC pupil.)

limited to, the following:

- Segregation of duties
- Written procedures
- Training on PDE reporting requirements

It is also important to note that the PSC requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for transportation reimbursements.<sup>8</sup> 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.

**Nonpublic School Student Reporting Errors**

Based on our test work, we determined that the District inaccurately reported the number of nonpublic school students it transported for three years as detailed in the table below.

Central Cambria School District Supplemental Transportation Data		
School Year	# of Students Over reported	Overpayment <sup>9</sup>
2016-17	19	\$ 7,315
2017-18	48	\$18,480
2018-19	15	\$ 5,775
<b>Totals</b>	<b>82</b>	<b>\$31,570</b>

The District’s procedure was to annually compile and update a list of nonpublic school students transported and report the total number of students to PDE at the conclusion of each school year. However, when we obtained the lists for each year we found that the District reported more students than were documented on the lists for each school year. In addition, we found that some students were reported as transported by the District even though the students were actually transported by their parents/guardians. The District is not eligible to receive reimbursement for students it did not transport. The District relied on only one employee to categorize and report this data to PDE. District officials acknowledged that this employee was not adequately trained on the PDE reporting requirements. Further, the officials attributed some of the reporting discrepancies to clerical errors when the employee prepared the data to be submitted to PDE.

<sup>8</sup> See 24 P.S. § 25-2543.

<sup>9</sup> The overpayment is calculated by multiplying the number of students over reported by \$385.

## **Failure to Retain Source Documentation**

The District failed to retain source documentation to support the \$56,595 in supplemental transportation reimbursement it received for the 2015-16 school year. Without this documentation, we were unable to determine the accuracy of the data reported and the reimbursement received. The errors we identified in subsequent years of the audit period increase the likelihood of reporting errors for the 2015-16 school year; however, as previously stated, we were unable to determine the accuracy of the data reported to PDE for this school year.

## **Significant Internal Control Deficiencies**

Our review revealed that the District did not have adequate controls over the process of collecting, maintaining, and reporting supplemental transportation data to PDE. Specifically, we found that the District did not do the following:

- Implement adequate segregation of duties when it assigned responsibility to only one person for preparing and updating the list of nonpublic students transported by the District, determining the total number of nonpublic students transported throughout the year, and reporting that total to PDE.
- Ensure that the employee responsible for the tasks stated above received adequate training on PDE reporting requirements.
- Ensure that someone other than the employee, who performed the above tasks, reviewed the data before it was submitted to PDE.
  - A review process of this nature would have helped identify the clerical errors and other discrepancies we found during our review.
- Develop detailed written procedures for obtaining and maintaining the documentation needed to accurately report to PDE the number of nonpublic students transported by the District.
  - Having clear and concise written procedures about the supplemental transportation data is essential to ensuring that District employees understand PDE reporting requirements so that they can complete tasks accurately and consistently.
- Ensure it retained adequate source documentation to support the data reported to PDE for the 2015-16 school year.

Future Reimbursement Adjustment: We provided PDE with reports detailing the transportation reporting errors for the 2016-17 through 2018-19 school years. We recommend that PDE adjust the District's future transportation reimbursement amounts by the \$31,570 that we identified as an overpayment.

## **Recommendations**

The *Central Cambria School District* should:

1. Develop and implement an internal control system governing the process for reporting accurate data to PDE in order to receive the supplemental transportation reimbursement. The internal control system should include, but not be limited to, the following:
  - Training for all personnel involved with tracking, totaling, reviewing, and reporting supplemental transportation data to PDE.
  - A review of transportation data is conducted by an employee other than the person who prepared the data before it is submitted to PDE.
  - Develop written procedures to document the procedures for supplemental transportation data calculations, reporting data to PDE, and retaining supporting documentation in accordance with the PSC's record retention requirements.

The *Pennsylvania Department of Education* should:

2. Adjust the District's future supplemental transportation allocations to recover the \$31,570 overpayment.

## **Management Response**

District management provided the following response:

“Procedures will be established in order to eliminate possibilities of deficient or insufficient documentation. Also, further establishment of internal controls will be strengthened requiring verification of all submissions.”

## **Auditor Conclusion**

We are pleased the District has agreed to implement our recommendation to develop internal controls. We hope the District will implement our specific recommendations in regard to training, segregation of duties, and written procedures. We will evaluate the effectiveness of the District's corrective actions during our next audit of the District.

## Finding No. 3

# The District's Failure to Implement Internal Controls Led to Inaccurate Regular Transportation Data Reported to PDE Resulting in a \$17,686 Overpayment

### *Criteria relevant to the finding:*

#### **Student Transportation Subsidy**

Section 2541(a) of the PSC states, in part: "School districts shall be paid by the commonwealth for every school year on account of pupil transportation which... have been approved by the Department of Education... an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district's aid ratio.

In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes..." See 24 P.S. § 25-2541(a).

#### **Sworn Statement and Annual Filing Requirements**

Section 2543 of the PSC, which is entitled, "Sworn statement of amount expended for reimbursable transportation; payment; withholding" of the PSC 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.) Ibid.

We found that the District did not implement internal controls over inputting, calculating, and reporting transportation data resulting in a \$17,686 overpayment in regular transportation reimbursements from PDE. This overpayment was caused by the District inaccurately reporting the number of miles traveled to transport students during the 2018-19 school year.<sup>10</sup>

**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 based on the number of charter school and nonpublic school students transported at any time during the school year. The errors identified in this finding pertain to the District's regular transportation reimbursement.<sup>11</sup>

Since the above listed components are integral to the calculation of the District's regular transportation reimbursement, it is essential for the District to properly calculate, record, and report this information to PDE. Therefore, the District should have a strong system of internal control over transportation operations that should include, but not be limited to, segregation of duties and written procedures.

It is also important to note that the PSC requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for transportation reimbursements.<sup>12</sup> 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 regarding the accuracy of the District's data.

#### **Mileage Reporting Errors**

PDE guidelines state that school districts must report the number of miles per day to the nearest tenth mile that each vehicle travels with and without

<sup>10</sup> We did not identify regular transportation reporting errors in the 2015-16, 2016-17, and 2017-18 school years.

<sup>11</sup> Please see Finding No. 4 for the results of our review of the District's supplemental transportation reimbursements.

<sup>12</sup> See 24 P.S. § 25-2543.

*Criteria relevant to the finding  
(continued):*

**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 1/11/21.)

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.

students, and if that figure changes during the year, districts should calculate and report an average number of miles per day. The District’s transportation contractor provided it with monthly odometer readings for each vehicle used to transport students. The District’s process was to have the transportation contractor create a “transportation worksheet” containing all vehicles and miles per day, which was then used by the District to calculate the average number of miles that were required to be reported to PDE. We found that the District inaccurately input, calculated, and reported mileage data for one vehicle that transported students during the 2018-19 school year. This error resulted in the District being overpaid \$17,686 in transportation reimbursements.

### **Significant Internal Control Deficiencies**

The District did not have internal controls over the input, calculation, and reporting of regular transportation data. Despite accurately inputting, calculating, and reporting the vast majority of vehicles during the audit period, the District did not have an adequate review process in place. Specifically, we found that the District did not implement adequate segregation of duties when it placed sole responsibility on only one employee for inputting, calculating, and reporting transportation data. A review process by another District employee most likely would have revealed the error we found in the 2018-19 school year. Additionally, we found that the District did not have written procedures regarding the input, calculation, and reporting of transportation data. Having clear and concise written procedures is essential to ensure District employees understand transportation reporting procedures and to help ensure accuracy if turnover of District personnel occurs.

Future Reimbursement Adjustment: We have provided PDE with reports detailing the transportation reporting error for the 2018-19 school year. We recommend that PDE adjust the District’s future transportation reimbursement amount by the \$17,686 that we identified as an overpayment.

### **Recommendations**

The *Central Cambria School District* should:

1. Develop and implement an internal control system governing the process for inputting, processing, and reporting transportation data. The internal control system should include, but not be limited to, the following:
  - The review of transportation data is conducted by an employee other than the person who prepared the data, before it is submitted to PDE.

- The development of clear and concise written procedures is completed to ensure the proper documentation of the transportation data collections and reporting process.
2. Review the transportation report completed for the 2019-20 school year and, if necessary, submit revisions to PDE.

The *Pennsylvania Department of Education* should:

3. Adjust the District's future transportation reimbursements to resolve the overpayment of \$17,686.

### **Management Response**

District management provided the following response:

“As noted in the finding recommendations, the District will strengthen internal controls by establishing written procedures that include verification of figures by an employee separate from the district's transportation coordinator in order to prevent any future computation errors.”

### **Auditor Conclusion**

We are pleased the District has agreed to implement our recommendation to develop and strengthen internal controls by instituting segregation of duties. We continue to recommend that the District develop written procedures to help ensure accurate reporting of regular transportation data. We will evaluate the effectiveness of its corrective actions during our next audit of the District.

## Finding No. 4

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

### *Criteria relevant to the finding:*

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

Section 111 of the 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 complete, updated records, and monitoring qualifications for all drivers transporting students. By not adequately maintaining records and monitoring driver qualifications, the District could not ensure that all contracted drivers were properly qualified and cleared to transport students. Finally, we noted that the District's Board policy regarding contracted services does not include the statutory requirements to renew required background clearances every five years.<sup>13</sup>

### **Background**

The District utilizes a single transportation contractor to provide bus and van drivers (drivers) to transport District students. During the 2020-21 school year, the contractor assigned 47 drivers to provide transportation services to the District.

### **Employment Requirements**

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

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 of School Directors (Board) approval:

1. Driver qualification credentials,<sup>14</sup> 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).

<sup>13</sup> *See* 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

<sup>14</sup> Pennsylvania's Vehicle Code, 75 Pa.C.S. §§ 1508.1 (relating to Physical examinations) and 1509 (relating to Qualifications for school bus driver endorsement).

*Criteria relevant to the finding  
(continued):*

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).

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).

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* 23 Pa.C.S. § 6344(a.1)(1).

- c. Annual physical examination (if operating a school bus).
2. Criminal history reports/clearances:
  - a. State Criminal History Clearance (PSP<sup>15</sup> clearance).
  - b. Federal Criminal History Clearance, based on a full set of fingerprints (FBI clearance).
  - c. PA Child Abuse History Clearance.

### **Failure to Meet Employee Requirements**

We obtained a list of drivers transporting students during the 2020-21 school year for the District and verified the completeness of that list with the District's contractor. We then requested and reviewed the District's personnel files for all 47 contracted drivers to determine whether the District complied with driver and background clearance requirements, including the maintenance and monitoring of required documentation during our review period.

Our review found that the District did not adequately maintain and monitor required documentation of driver clearances for its contracted drivers.

#### ***Missing FBI Clearances and Questionable Conviction Review Process***

During our initial records review, we found that the District failed to maintain in its employee files a copy of the FBI clearances for all 47 drivers. Therefore, we were unable to determine if the drivers had any disqualifying criminal convictions on their FBI clearances.

Upon notification of the missing documentation, the District was able to locate a binder that contained most of the FBI clearances that were maintained by the prior Superintendent's secretary, who transferred to another position within the District in June 2018 and is no longer involved in retrieving clearances. The current transportation coordinator was unaware of the binder or the prior process of maintaining the FBI clearances collectively in a binder instead of in individual driver record files. A different District employee is now reviewing FBI clearances electronically and noting the results of the review in an email to the contractor, but the actual FBI clearances were not being printed and maintained by the District. After our first site-visit to district offices, the District's staff worked together to collect and produce the missing FBI clearances.

During our follow-up visit to the District, we reviewed the newly available FBI clearances for all 47 drivers, and no deficiencies were noted, except for a questionable review process of a felony conviction for one driver. Under the PSC, certain criminal convictions carry a permanent ban or

---

<sup>15</sup> Pennsylvania State Police.



*Criteria relevant to the finding  
(continued):*

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).

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

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

a specified wait period of three, five, or ten years before an individual can work around students. These wait periods apply to both current and prospective employees.

We determined one driver was convicted of a Felony of the Third Degree during employment, which pursuant to the PSC, requires a ten-year wait period, beginning at the end of sentencing, before having direct contact with students.<sup>16</sup> While both the contractor and District were aware of the conviction, our review disclosed that the conviction was not considered based on the PSC’s treatment of reportable offenses. Instead, we found an email chain whereby the contractor informed the District’s prior Superintendent that the driver was a “good employee,” so the prior Superintendent authorized continued employment. It appears that the District relied solely on the contractor’s recommendation to retain this particular driver rather than consider the PSC provisions. All District employees involved in the review process for that particular driver are no longer in those positions.

The District’s current transportation coordinator explained that she never received training on driver qualifications and clearances except from an employee of the transportation contractor. Also, the prior employee responsible for reviewing the FBI clearances failed to coordinate efforts and provide her with copies of the clearances for her records. However, we found during our review that the current transportation coordinator has taken steps to improve coordination with District and contractor staff to ensure all required records are maintained and updated on a routine basis.

### **Lack of Standardized Review Process and Ongoing Monitoring Procedures**

The District lacked a standardized review process and ongoing monitoring procedures to ensure that all contracted transportation employees having direct contact with children were properly qualified prior to and throughout employment. Specifically, District staff failed to internally coordinate their efforts to compile the necessary clearances for each driver and to maintain a comprehensive tracking system of driver requirements. Instead, the District was relying on its contractor to provide required and updated documentation for the contracted drivers. The District had no ongoing, internal review process or monitoring system to provide independent oversight of information received from the contractor.

While transportation contractors have an obligation to ensure driver compliance with qualification and clearance requirements, it is ultimately the District’s responsibility to determine driver fitness and eligibility before they begin transporting students and then to monitor eligibility for continued employment. As such, establishing a standardized review process and ongoing monitoring procedures is crucial to the District

<sup>16</sup> 24 P.S. § 1-111(f.1)(1).

ensuring that its contracted drivers meet all employment requirements. This responsibility has been heightened by recent amendments to the PSC and Child Protective Services Law (CPSL) requiring that all background clearances be renewed every five years.<sup>17</sup> Without a process to monitor the expiration dates on qualifications and clearances, the District would be unaware of when drivers with expired credentials and/or clearances are transporting students.

The District's lack of a standardized review process and monitoring of bus driver clearances resulted in the District not complying with the PSC, the CPSL, the State Vehicle Code, the State Board of Education regulations, and PDE guidance.

### **Deficient Board Policy**

During our review, we noted that the District's Policy No. 818, *Contracted Services*, was adopted on August 13, 2018, but it does not include significant changes to laws and regulations related to background clearances that occurred in 2015 and 2016. As noted above, both the PSC and the CPSL were amended to require that all three-background clearances be obtained every five years. Policy No. 818 does not address these legislative changes.

### **Conclusion**

The District and its Board did not meet their statutory requirements to ensure that drivers were qualified and eligible to transport students. Specifically, the District and its Board failed to comply with all applicable laws, regulations, and PDE guidance documents by failing to obtain, review, and maintain all required driver qualifications. Additionally, the District lacked a standardized process for adequately monitoring and updating ongoing driver requirements throughout employment. Finally, the District and its Board failed to address the legal requirements to update background clearances every five years in its contracted services policy.

Ensuring that ongoing credential and clearance requirements are satisfied are vital student protection legal and governance obligations and responsibilities placed on the District and its Board. The ultimate purpose of these requirements is to ensure the safety and welfare of students transported on school buses and vans. The use of a contractor to provide student transportation does not negate these important legal and governance obligations and responsibilities.

---

<sup>17</sup> Please note that our General Assembly has continually refined and enhanced the background clearance requirements and related child protection provisions by enacting more **than 20 pieces** of legislation since 2013, including improved reporting and mandated reporter requirements, to ensure that individuals such as bus drivers do not have criminal offenses on their record that would preclude them from having direct contact with children and to prevent and decrease child abuse in Pennsylvania. See <http://www.keepkidssafe.pa.gov/about/cpsl/index.htm> (accessed July 14, 2020).

## **Recommendations**

The *Central Cambria School District* should:

1. Comply with the PSC's requirements to obtain, review, and maintain required credentials and background clearances for all contracted employees.
2. Develop and implement standardized written procedures requiring the District to determine driver eligibility prior to employment and to conduct routine and ongoing monitoring of driver records. These procedures should ensure that all required credentials and clearances are obtained, reviewed, and on file at the District prior to individuals transporting students, and that all required documentation is continuously monitored, updated, and complete.
3. Provide training on Section 111 of the PSC, as well as the relevant provisions of the CPSL, the Pennsylvania Vehicle Code, and the Pennsylvania Department of Transportation regulations to staff responsible for reviewing qualifications and those tasked with maintaining up-to-date personnel files for contracted bus and van drivers.
4. Promptly update board policies and procedures for contracted services to address the requirement to obtain updated clearances every five years.

## **Management Response**

District management provided the following response:

“The District has already undertaken steps to correct this deficiency. The records were kept in a separate location by an employee previously in charge of all District clearances, and that information was not communicated to the transportation coordinator. Immediately upon the auditors informing the District of the deficiency, the transportation coordinator secured a physical location for all vendor clearances and qualifications and enacted written procedures upon the intake of new drivers. The Board of Directors of CCSD will revise contractor policy to include mandatory clearance renewal every five years as outlined in law.”

## **Auditor Conclusion**

We are pleased the District has implemented some of our recommendation to maintain all bus driver clearances, as well as review and update the board policy. However, in addition to policy updates, the District should plan to implement our recommendations to also develop written procedures on the review of bus driver qualifications and provide training

to staff who are involved in the review. We will evaluate the effectiveness of its corrective actions during our next audit of the District.

## Finding No. 5

## The District Failed to Adequately Develop and File Its Required Disaster Response and Emergency Preparedness Plan

*Criteria relevant to the finding:*

### Emergency Management Services Code (EMS Code)

Subsection (g) of Section 7701 (relating to Duties concerning disaster prevention) of the Emergency Management Services 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 maintain a comprehensive disaster response and emergency preparedness plan (Plan) as required by the state Emergency Management Services Code (EMS Code) and its associated regulations and to file its required Plan with the county emergency management agency (EMA).<sup>18</sup> Upon notification of noncompliance with the EMS Code, the District began efforts to create a comprehensive Plan in consultation with emergency responders, but the draft Plan was not finalized, board approved, implemented, or trained upon as of the completion of our audit. The District’s lack of a comprehensive Plan during the audit period jeopardized the safety and security of the District’s students, staff, contractors, and visitors in the event of a disaster or an emergency situation, and will continue to do so if not properly addressed in the District’s new draft Plan.

### Background on Disaster Response and Emergency Preparedness Plans

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. The Plan is required to be developed in cooperation with local emergency management agencies, as well as with PEMA.<sup>19</sup> School entities are also required to *annually* review and modify the Plan, as necessary. Further, a copy of the Plan must be provided to the respective county EMA.<sup>20</sup>

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 assisting districts with the development of such plans, “Schools should use this plan to form a reference document that can be used in training,

<sup>18</sup> 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.

<sup>19</sup> 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.

<sup>20</sup> 35 Pa.C.S. § 7701(g).

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).

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 <http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>

#### Act 44 of 2018

Please note that the Pennsylvania General Assembly adopted enhanced school safety and security provisions through Act 44 of 2018 with varying effective dates. A PowerPoint presentation linked below provides a good overview of this new legislation: [https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20\(Overview%20of%20Act%2044\).pdf](https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20(Overview%20of%20Act%2044).pdf)

exercising, and collaboration with responders, and as a reference during an incident.”<sup>21</sup> Further, the Plan should be customized to meet local needs and capabilities.<sup>22</sup> According to both the Pennsylvania *All Hazards School Safety Planning Toolkit* and the U.S. Department of Education’s *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:<sup>23</sup>

- 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 Planning Efforts

We found several areas of concern during our review of the District’s planning efforts regarding disaster response and emergency preparedness. While the District had some emergency procedures in place, the only documentation it could provide was a flip chart and an Emergency Procedures Guide dated 2007. The District lacked a current comprehensive, district-wide plan that includes all four phases of Emergency Management: Prevention-Mitigation, Preparedness, Response, and Recovery. Overall, during our audit period, 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,

<sup>21</sup> The Pennsylvania Department of Education’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 local education agencies (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.

<sup>22</sup> Ibid., Section B. Accessed June 28, 2019.

<sup>23</sup> Issued by the U.S. 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](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.

confidential email to appropriate law enforcement agencies having jurisdiction over the District.

The District's Safety Coordinator separated from the District in August 2020, so current personnel were unable to thoroughly explain the reasons for the District's lack of planning efforts. The District's newly appointed safety coordinator is working to address the weaknesses noted during our review.

### **Current Efforts**

In August 2020, after several audit related interviews and inquiries, the District took immediate action to start the development of a comprehensive Plan in an effort to address the weaknesses noted during our review. According to District officials, the District utilized a plan template from an Appalachia Intermediate Unit #8 training and began developing a comprehensive, district-wide Plan. The draft Plan was not complete by the end of our audit, in part, because the District was awaiting assistance from the local EMA for certain sections of the Plan for which the District was unsure about how to complete.

Since the new Plan was in draft format at the conclusion of our audit, it still needed to be Board approved and trained upon with staff and students before it could be fully implemented. The District's new safety coordinator has taken the lead on this project and is working in consultation with the local EMA and other emergency responders to complete the Plan. The District anticipated completion of the Plan in September 2020, followed by training beginning in October. Our preliminary review of the draft Plan found that many of the weaknesses related to the absence of a plan are now being addressed.

### **Conclusion**

In conclusion, the District did not comply with the EMS Code's requirement to develop and implement a comprehensive disaster response and emergency preparedness plan consistent with the guidelines developed by the PEMA and other pertinent State requirements, and to file the Plan with its local EMA. The weaknesses in the District's planning efforts increases 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.

## **Recommendations**

The *Central Cambria School District* should:

1. Continue to collaborate with community partners, such as first responders, EMA, community groups, etc. to complete its draft safety Plan.
2. Finalize and implement its newly developed safety Plan, which should include all four phases of emergency management.
3. Board approve the newly developed safety Plan.
4. File a copy of the new safety Plan with the local EMA, as required, and file any revisions to the Plan as needed thereafter. This should include any building floor plans.
5. Conduct training on the new safety Plan with staff and students.
6. Review its safety Plan annually, and modify, as necessary.

## **Management Response**

District management provided the following response:

“Management is in agreement with the findings of the audit. We thank the auditors for bringing the areas of concern to our attention, and please know that they have been addressed immediately. As was stated in the findings, the individual who had previously served as the District's Safety Coordinator, and had served during the entire audit period, is no longer employed with the District as of July of 2020. Since that time, the CCSD Board of School Directors has appointed a new Coordinator, and she has worked tirelessly to address all of the areas of concern. A new and comprehensive Emergency Operations Plan has been developed through collaboration with the community partners and first responders. The plan was approved by the BOD at its September 2020 meeting. A copy has been filed with the Cambria County Emergency Management Office. Required trainings within the district have been scheduled, and protocols for reviewing and updating the plan annually have been developed.”

## **Auditor Conclusion**

We are pleased the District has agreed to implement our recommendation to develop a new safety plan with community partners, have it approved by the Board, and filed the new safety plan with the local Emergency Management Agency. We will evaluate the effectiveness of the District's corrective actions during our next audit of the District.



## Status of Prior Audit Findings and Observations

---

Our prior audit of the Central Cambria School District (District) released on June 2, 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 interviewed District personnel and performed audit procedures as detailed in each status section below.

### Auditor General Performance Audit Report Released on June 2, 2016

---

**Prior Finding No. 1: Errors in the District's Reporting of Transportation Expenditures Resulted in Underpayments of \$119,517**

Prior Finding Summary: The prior audit of the District's transportation contractor costs found that the District failed to correctly report transportation costs to the Pennsylvania Department of Education (PDE) for reimbursement in the 2012-13 and 2013-14 school years. We also found that the District lacked internal review procedures over the reporting of data to PDE. As a result, the District was underpaid \$119,517 in transportation reimbursement from PDE for these two years.

Prior Recommendations: We recommended that the District should:

1. Establish internal review procedures of transportation reports prior to submission of the reports to PDE.

We also recommended that PDE should:

2. Reimburse the District for the transportation subsidy underpayments of \$119,517.

Current Status: The District did receive the \$119,517 subsidy underpayment from PDE. However, the District did not implement our recommendation to establish internal review procedures which contributed to both transportation findings in the current audit report. (See Finding Nos. 2 and 3 beginning on page 12 of this report).

---

**Prior Finding No. 2: District Failed to Ensure School Bus Drivers Met All Employment Requirements**

Prior Finding Summary: In the prior audit the contracted school bus drivers' qualifications for the 2015-16 school year found that the District did not comply with the Board of School Director's approved policy. This policy requires the District to ensure all bus drivers have the required credentials and criminal history clearances before the drivers transport students.

Prior Recommendations: We recommended that the District should:

1. Adhere to the board policy requiring that the bus drivers' qualifications are verified prior to the start of the school year.
2. After the verification of the bus drivers' qualifications, ensure that the Board approves each bus driver prior to the bus drivers actually transporting students.
3. Require the bus contractor to forward any updated bus driver qualification documents to the District's transportation coordinator as soon as the contractor receives them.

Current Status: The District did not implement our prior recommendations and our current testing disclosed continuing deficiencies in this area. (See Finding No. 4 beginning on page 19 of this report).

---

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

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Nonresident Student Data, Transportation Operations, Bus Driver Requirements, Administrator Separations 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.<sup>25</sup> *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.<sup>26</sup> 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.

---

<sup>24</sup> 72 P.S. §§ 402 and 403.

<sup>25</sup> 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.

<sup>26</sup> 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
<b>Control Environment</b>	
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
<b>Risk Assessment</b>	
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
<b>Control Activities</b>	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
<b>Information and Communication</b>	
13	Use quality information
14	Communicate internally
15	Communicate externally
<b>Monitoring</b>	
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	
Transportation	Yes				X			X	X		X		X	X	X	X	X		
Bus Drivers	Yes										X		X			X	X		
Nonresident Student Data	Yes				X			X	X		X		X	X	X	X			
Administrator Separations	Yes										X				X				
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.

### **Nonresident Student Data**

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>27</sup>
  - ✓ To address this objective, we assessed the District's internal controls for inputting, processing, and reporting nonresident student data to PDE. We reviewed documentation for all of the District's nonresident students reported to PDE for the 2015-16 through 2018-19 school years.<sup>28</sup> We verified that each nonresident foster student's custodial parent or guardian was not a resident of the District, the foster parent(s) were a resident of the District and received a stipend for caring for the student. The District's student listings were compared to the total days reported on the Membership Summary and Instructional Time Membership Report, and agency placement letters to determine if the District accurately reported nonresident student data to PDE and that the District received the correct reimbursement for these students.

**Conclusion:** The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to the categorization and reporting of nonresident students. Our results are detailed in Finding No. 1 beginning on page 8 of this 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?<sup>29</sup>
  - ✓ To address this objective, we assessed the District's internal controls for obtaining, processing, and reporting regular transportation data to PDE. We obtained the vehicles' odometer readings,

---

<sup>27</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

<sup>28</sup> The District reported 7 foster students in 2018-19, 11 foster students in 2017-18, 7 foster students in 2016-17, and 4 foster students in 2015-16.

<sup>29</sup> See 24 P.S. § 25-2541(a).

student rosters, and sample average calculations. We recalculated the District's sample average calculations to ensure the accuracy of data reported and to determine if the District received proper reimbursement. We reviewed data for all vehicles reported to PDE as transporting students during the 2015-16 through 2018-19 school years.<sup>30</sup>

- ✓ Additionally, we assessed the District's internal controls for obtaining, processing, and reporting nonpublic school student data to PDE. We reviewed all of the nonpublic students the District reported to PDE as being transported for the 2016-17 through 2018-19 school years.<sup>31</sup> We reviewed the District's nonpublic school student list and individual requests for transportation to ensure that nonpublic school students were accurately reported to PDE and the District received the correct amount of supplemental transportation reimbursement. We attempted to review the nonpublic school student data for the 2015-16 school year; however, the District could not provide the required documentation for this information.

**Conclusion:** The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to regular and supplemental transportation data reported to PDE. The results are detailed in Finding Nos. 2 and No. 3 beginning on page 12 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 clearances<sup>32</sup> as outlined in applicable laws?<sup>33</sup> Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
- ✓ To address this objective, we assessed the District's internal controls for maintaining and reviewing required bus driver qualification documents and procedures for being made aware of who transported students daily. We reviewed personnel files for all 46 drivers transporting students as of August 17, 2020 to determine if the District maintained documentation to evidence compliance with the requirements for bus drivers.<sup>34</sup> We verified that all 46 drivers were Board approved. We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals.

**Conclusion:** The results of our procedures identified noncompliance and significant internal control deficiencies related to bus driver requirements. Our results are detailed in Finding No. 4 beginning on page 19 of this report.

---

<sup>30</sup> The District reported 44 vehicles in 2018-19, 37 vehicles in 2017-18, 37 vehicles in 2016-17, and 36 vehicles in 2015-16 school years.

<sup>31</sup> District records supported the reporting of 141 nonpublic students transported in 2018-19, 145 nonpublic students transported in 2017-18, and 163 nonpublic students transported in 2016-17 school years.

<sup>32</sup> 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.

<sup>33</sup> 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.

<sup>34</sup> While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

## **Administrator Separations**

- Were all individually contracted employees who separated employment from the District compensated in accordance with their contract? Also, did all final payments to separated employees comply with the Public School Code<sup>35</sup> and Public School Employees' Retirement System (PSERS) guidelines?
  - ✓ To address this objective, we assessed the District's internal controls for processing the final payments to contracted employees who separated employment from the District. We reviewed the contracts and payroll records for one administrator who separated employment from the District during the period July 1, 2014 through June 30, 2019. We reviewed payroll records to ensure that all payments made were contractually stipulated and that these payments were correctly reported to PSERS.

**Conclusion:** The results of our procedures for this objective did not disclose any reportable issues. However, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management. These deficiencies were verbally communicated to District management and those charged with governance for their consideration.

## **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, memorandums of understanding with local law enforcement?<sup>36</sup> 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, but not limited to, the District's safety and emergency plans, training schedules, anti-bullying policies, and safety committee meetings.

**Conclusion:** The results of our procedures identified a weakness in the preparation and maintenance of the District's Emergency Operating Plan. The results are detailed in Finding No. 5 beginning of page 25 of this report. However, due to the sensitive nature of school safety, the full results of our review of this objective area are not described in our report. The full results of our review of school safety were shared with District officials, PDE, and other appropriate agencies deemed necessary.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?<sup>37</sup> 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 reviewed the fire and emergency drills for the four school buildings to determine whether drills were conducted as required for the 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

---

<sup>35</sup> 24 P.S. § 10-1073(e)(2)(v).

<sup>36</sup> Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

<sup>37</sup> Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

requirements. We also obtained the *Accuracy Certification Statement* 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 school safety objective did not disclose any reportable issues.

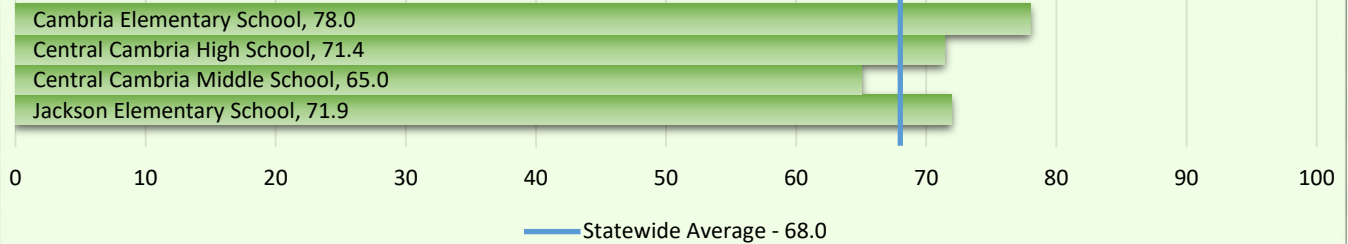


## Appendix B: Academic Detail

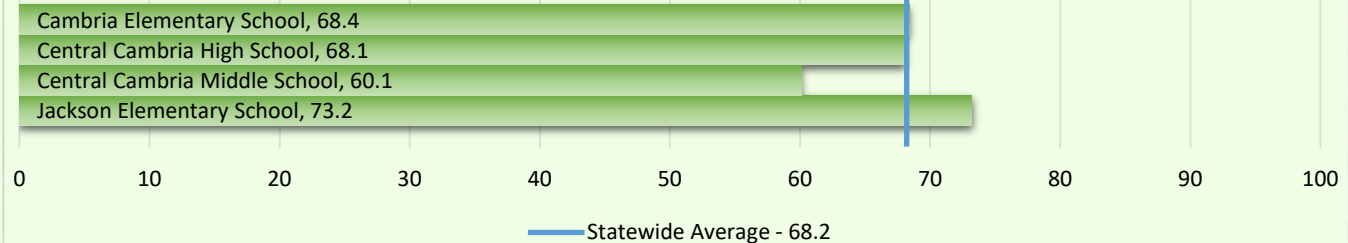
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>38</sup> Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>39</sup>

### SPP School Scores Compared to Statewide Averages

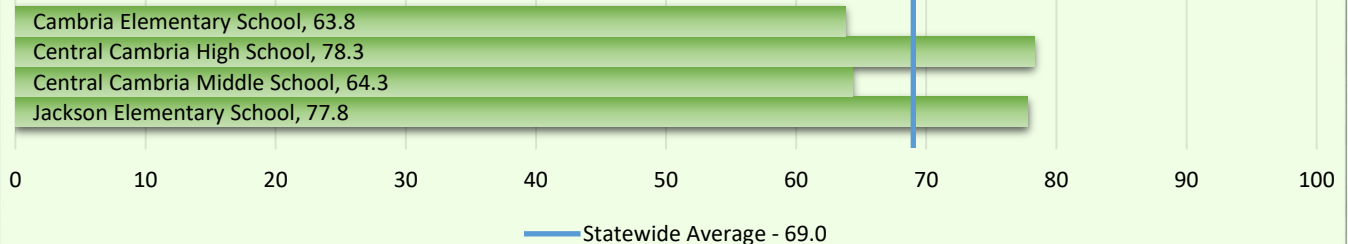
#### 2018-19



#### 2017-18



#### 2016-17

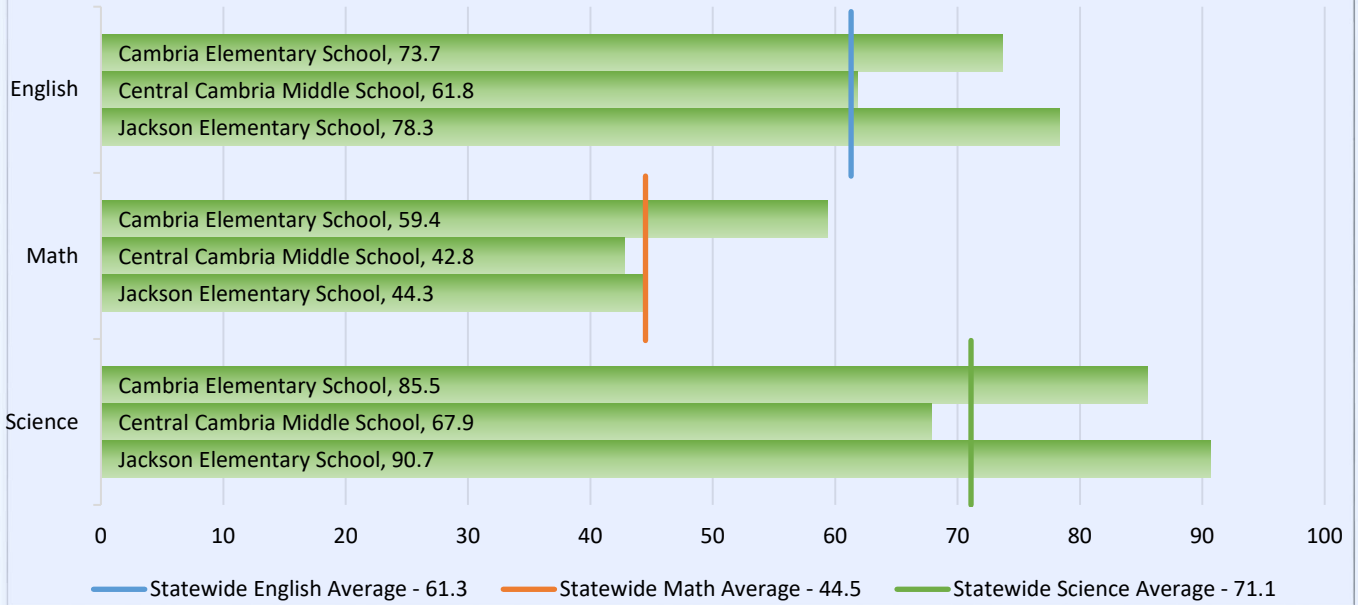


<sup>38</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

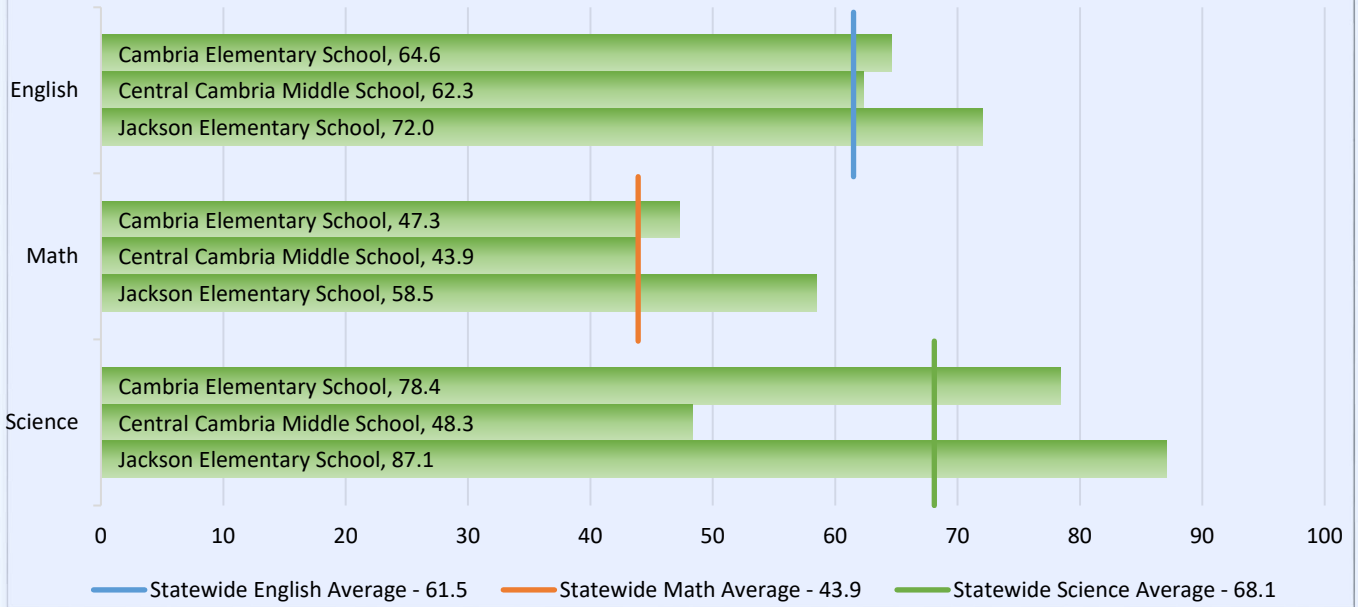
<sup>39</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

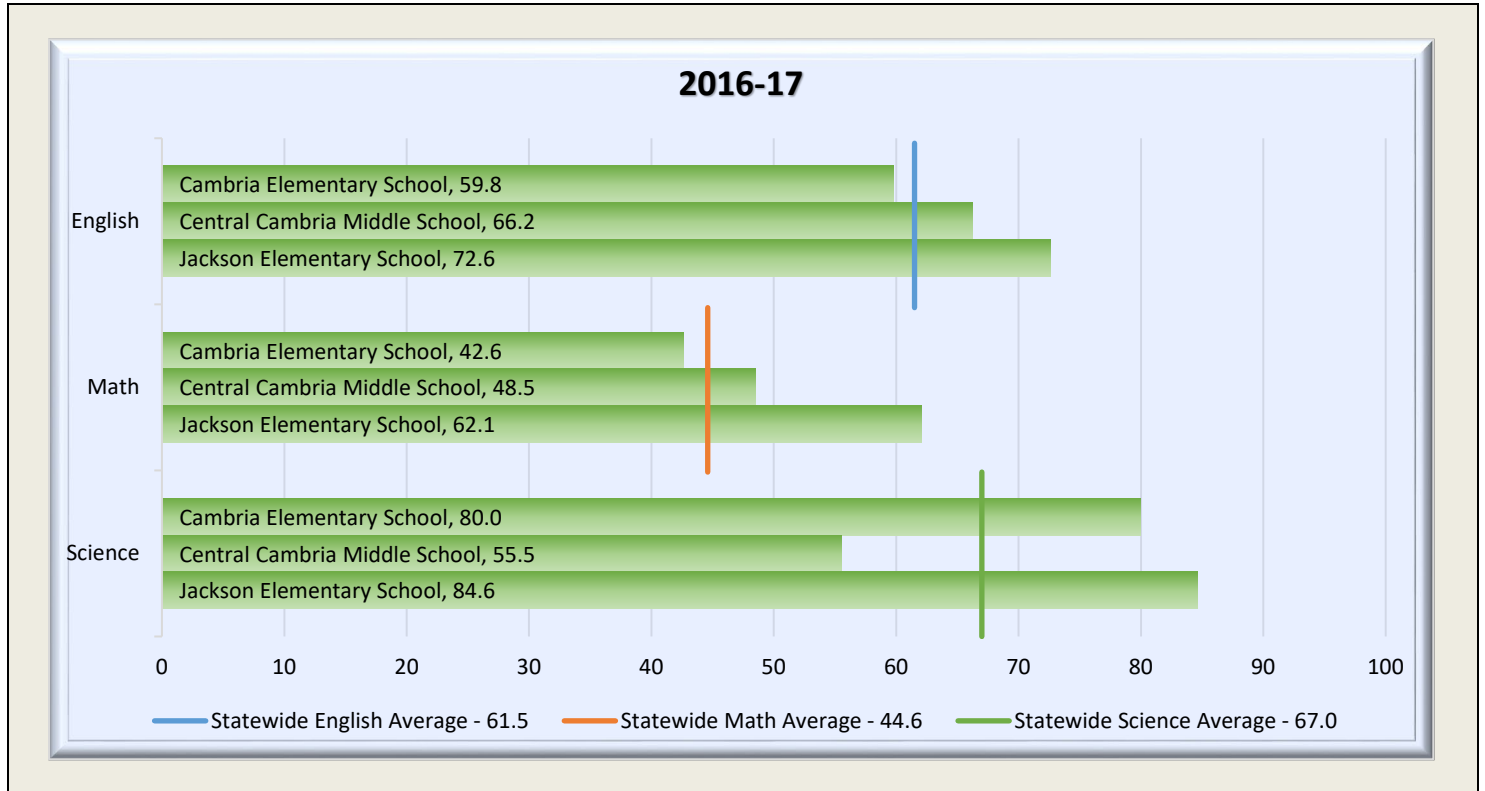
**2018-19**



**2017-18**

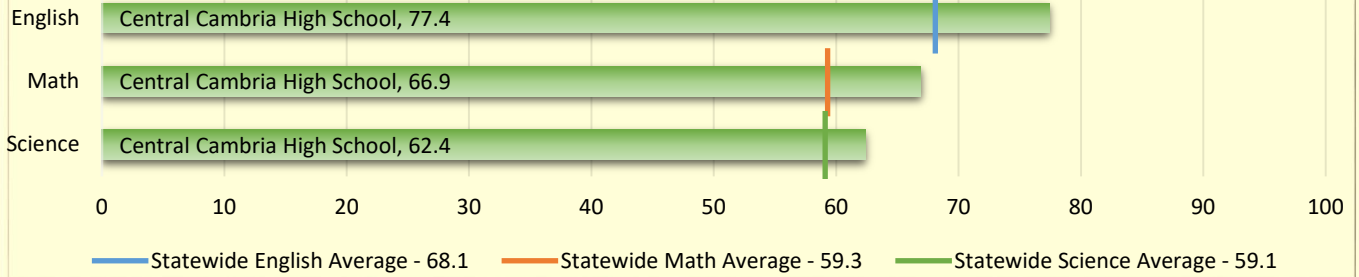


**PSSA Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages (continued)**

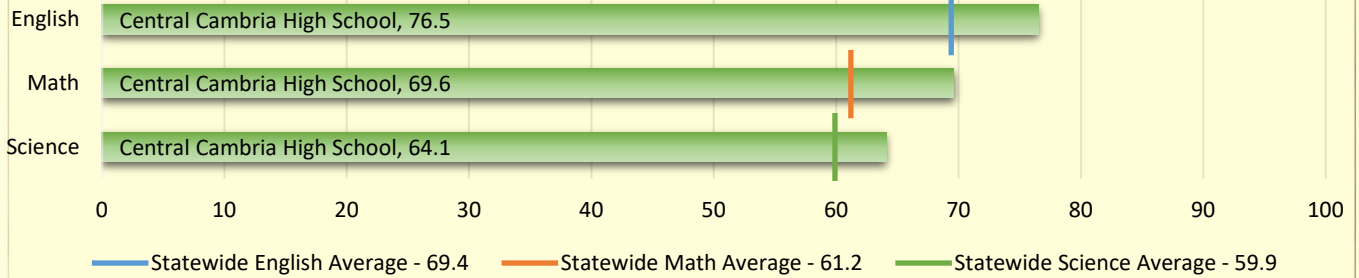


**Keystone Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages**

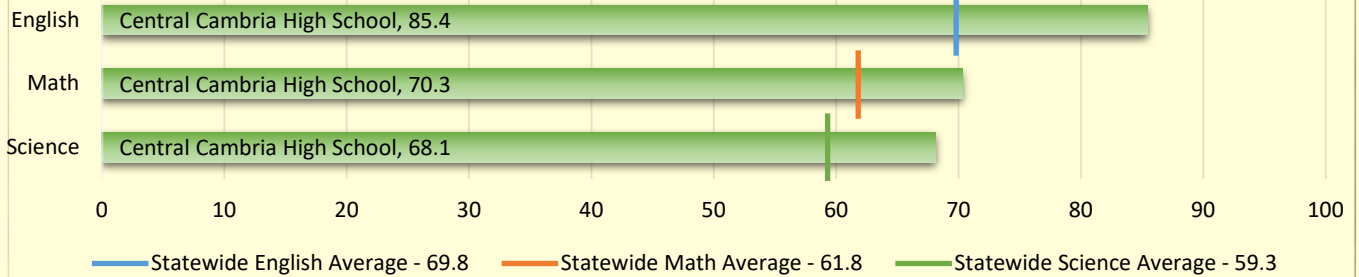
**2018-19**



**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:

**The Honorable Tom W. Wolf**  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Noe Ortega**  
Acting Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

**The Honorable Stacy Garrity**  
State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

**Mrs. Danielle Mariano**  
Director  
Bureau of Budget and Fiscal Management  
Pennsylvania Department of Education  
4th Floor, 333 Market Street  
Harrisburg, PA 17126

**Dr. David Wazeter**  
Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

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

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [News@PaAuditor.gov](mailto:News@PaAuditor.gov).