

PERFORMANCE AUDIT

Central Valley School District Beaver County, Pennsylvania

January 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Dr. Nicholas Perry, Superintendent
Central Valley School District
160 Baker Road Extension
Monaca, Pennsylvania 15061

Ms. Donna Belcastro, Board President
Central Valley School District
160 Baker Road Extension
Monaca, Pennsylvania 15061

Dear Dr. Perry and Ms. Belcastro:

We have conducted a performance audit of the Central Valley 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:

- Bus Driver Requirements
- Transportation Operations
- Financial Stability

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

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

Our audit identified areas of noncompliance and significant internal control deficiencies in the areas of bus driver requirements and transportation operations. Those deficiencies are detailed in the three findings in this report. A summary of the results is presented in the Executive Summary section of this audit report.

We also found that the District performed adequately in the area of financial stability.

Dr. Nicholas Perry
Ms. Donna Belcastro
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Our 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 other relevant requirements.

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

Sincerely,



Eugene A. DePasquale
Auditor General

January 14, 2021

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

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Central Valley 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.

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 certain relevant state laws, regulations, contracts, and administrative procedures, as detailed in our three findings.

Finding No. 1: 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

The District failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2019-20 school year by not maintaining complete, updated records and not monitoring qualifications for all drivers transporting students. We also found that the District's board policy regarding contracted services had not been updated to include the legal

requirement to renew background checks every five years (see page 8).

Finding No. 2: The District Inaccurately Reported the Number of Charter School Students Transported Resulting in an Overpayment of \$16,940

The District was overpaid a total of \$16,940 in supplemental transportation reimbursements from the Pennsylvania Department of Education (PDE) because the District inaccurately reporting the number of charter school students transported by the District during the 2016-17 through 2018-19 school years (see page 13).

Finding No. 3: The District Failed to Obtain the Required Supporting Documentation to Verify the More Than \$2.7 Million Received in Regular Transportation Reimbursements

The District did not comply with the record retention provisions of the Public School Code when it failed to obtain adequate source documentation to verify the accuracy of \$2.7 million it received in regular transportation subsidy reimbursements from PDE for the 2015-16 through 2018-19 school years (see page 16).

Status of Prior Audit Findings and Observations.

Our prior limited procedures engagement contained no findings or observations.

Background Information

School Characteristics 2019-20 School Year*	
County	Beaver
Total Square Miles	444
Number of School Buildings	4
Total Teachers	169
Total Full or Part-Time Support Staff	107
Total Administrators	11
Total Enrollment for Most Recent School Year	2,327
Intermediate Unit Number	17
District Career and Technical School	Beaver County Career & Technology Center

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

Mission Statement*

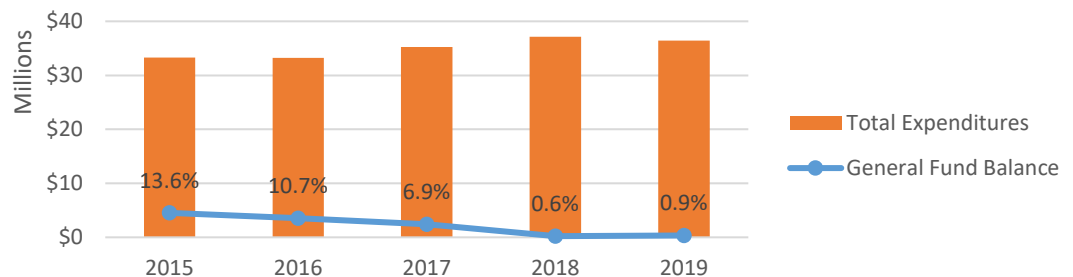
The mission of the Central Valley School District, striving for educational excellence through partnerships with the student, family and community, is to provide the individual student with necessary skills to function competitively and with integrity in a diverse global society.

Financial Information

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

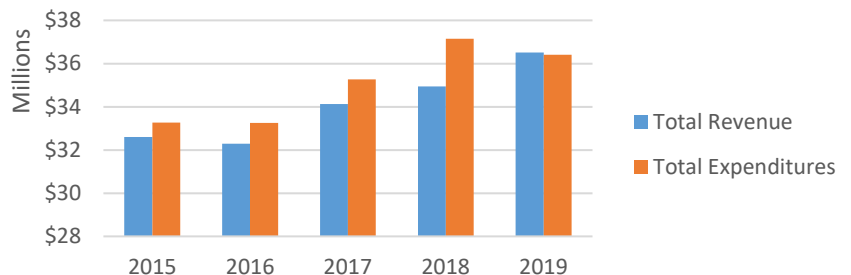
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2015	\$4,527,637
2016	\$3,568,328
2017	\$2,420,389
2018	\$217,042
2019	\$325,082



Revenues and Expenditures

	Total Revenue	Total Expenditures
2015	\$32,594,003	\$33,272,731
2016	\$32,296,495	\$33,255,803
2017	\$34,125,212	\$35,273,151
2018	\$34,945,383	\$37,148,728
2019	\$36,519,252	\$36,411,212

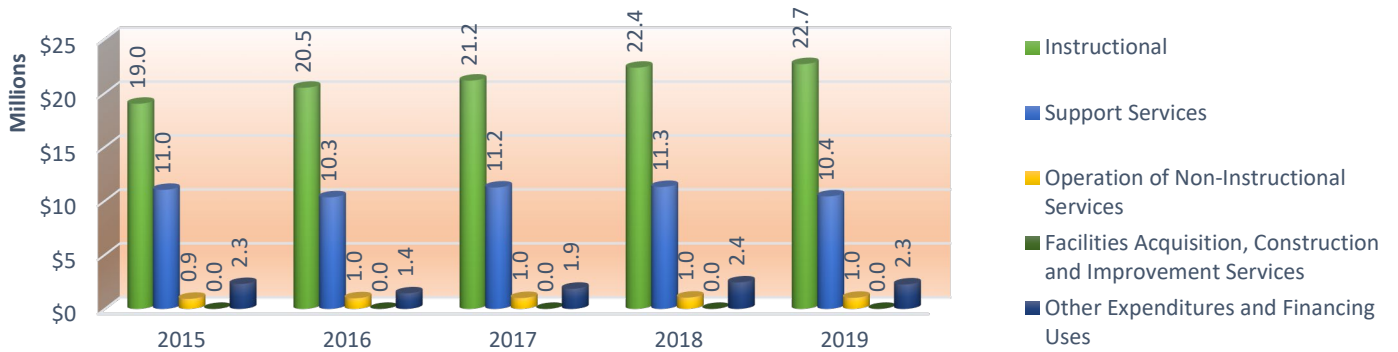


Financial Information Continued

Revenues by Source

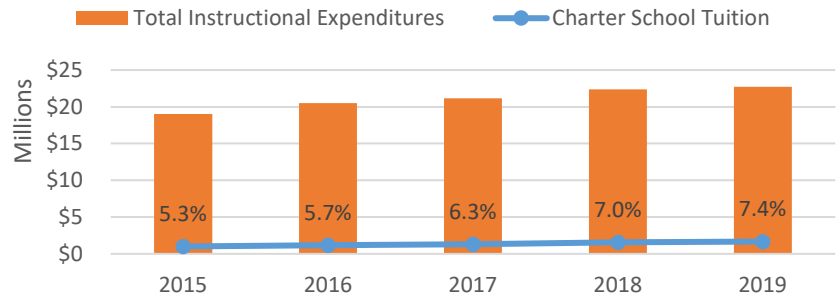


Expenditures by Function



Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2015	\$1,005,381	\$19,017,435
2016	\$1,167,465	\$20,500,272
2017	\$1,327,312	\$21,165,955
2018	\$1,555,047	\$22,364,074
2019	\$1,671,905	\$22,700,499



Long-Term Debt

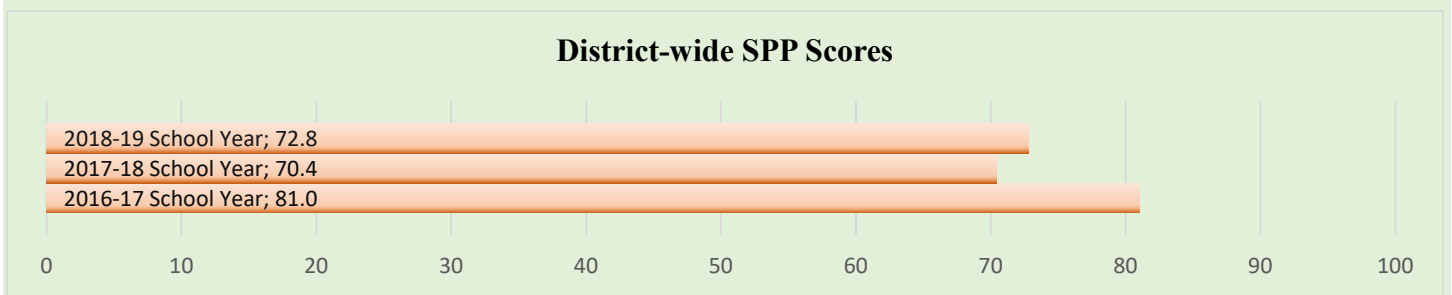


Academic Information

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.¹ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.²



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

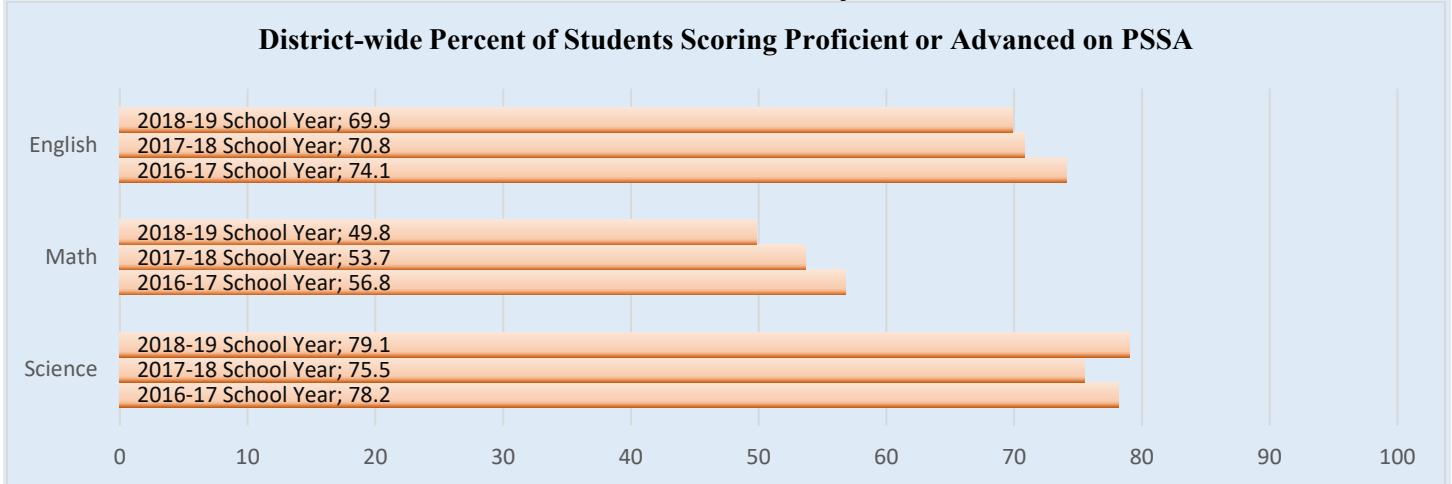
² PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE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

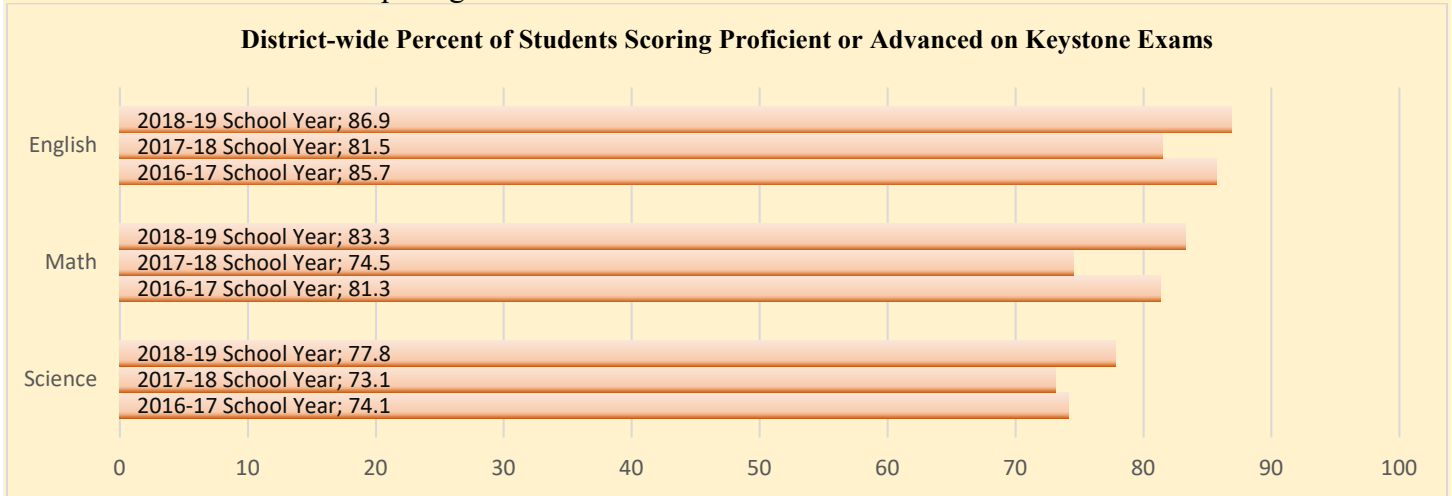
The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards. The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The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



Academic Information Continued

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.³ 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.

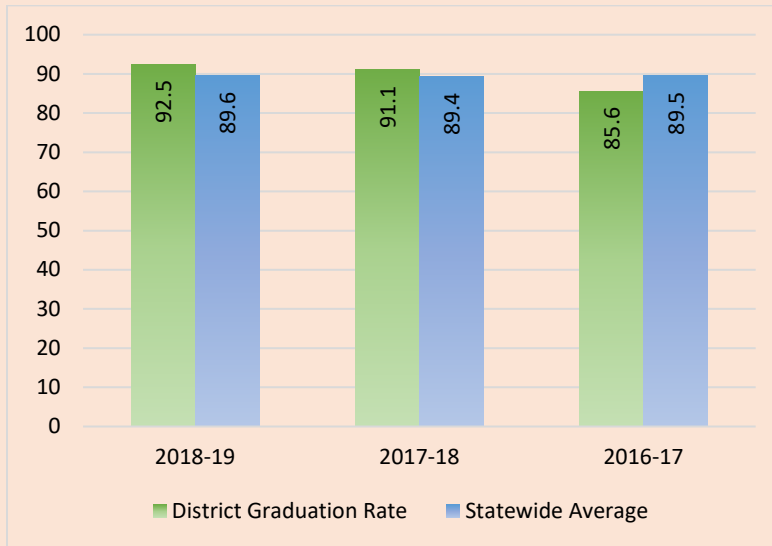


³ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs)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



⁴ 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 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 Public School Code (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 Central Valley School District (District) failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2019-20 school year by not maintaining complete and updated records, as well as not monitoring qualifications for all drivers transporting students. We also found that the District had an outdated policy regarding contracted services that does not include the statutory requirement to renew background clearances every five years.⁵ By not adequately maintaining and monitoring driver qualifications, the District could not ensure that all contracted drivers were properly qualified and cleared to transport students.

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 the Board of School Directors' (Board) approval:

1. Driver qualification credentials,⁶ including:
 - a. Valid driver's license (Commercial driver's license if operating a school bus).
 - b. Valid school bus endorsement card commonly referred to as an "S" card, indicating completion of skills and safety training (if operating a school bus).
 - c. Annual physical examination (if operating a school bus).

⁵ *See* 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

⁶ 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).

Moreover, Section 6344(a.1) and (b)(1) of the CPSL require school employees to obtain a Pennsylvania Child Abuse History Clearance to certify whether an applicant is named in the Statewide database as an alleged perpetrator in a pending child abuse investigation or as the perpetrator of a founded report or an indicated report. *See* 23 Pa.C.S. § 6344(a.1) and (b)(1).

As for contracted school bus drivers, Section 111(a.1)(1) specifies that bus drivers employed by a school entity through an independent contractor who have direct contact with children must also comply with Section 111 of the PSC. *See* 24 P.S. § 1-111(a.1)(1). *See also* CPSL 23 Pa.C.S. § 6344(a.1)(1).

Pursuant to Section 111(c.4) of the PSC, administrators are required to review the background clearances and determine if the clearance reports disclose information that may require further action. *See* 24 P.S. § 1-111(c.4).

2. Criminal history reports/clearances:
 - a. State Criminal History Clearance (PSP⁷ 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

The District utilizes a single transportation contractor to provide bus and van drivers (drivers) to transport District students. We obtained a list of drivers transporting students during the 2019-20 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 39 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 qualifications and clearances for its contracted drivers.

Expired Driver Qualification Records and Background Clearances

During our initial records review we found that the District failed to have on file at least one required driver qualification document for 22 of the 39 drivers. Specifically, we found that:

- 3 out of 39 drivers had an expired driver's license document.
- 17 out of 39 drivers had an expired "S" endorsement document.
- 14 out of 39 drivers had an expired physical exam document.

Upon notification of these deficiencies, the District worked to obtain updated qualifications from its contractor. At our follow-up review we verified that the District obtained updated documentation for these 22 drivers.

The District did not provide specific reasons as to why it failed to maintain complete and updated records for all drivers transporting students. However, during an interview with District officials, we learned that the District relies on its contractor to provide a list of drivers and required credentials at the beginning of each school year, as well as any necessary updated documentation throughout the school year. The District does not independently review driver records to determine when credentials must be updated, but rather depends on its contractor for all driver information.

⁷ Pennsylvania State Police.

*Criteria relevant to the finding
(continued):*

Administrators are also required to review the required documentation according to Section 111(g)(1) of the PSC. This section provides that an administrator, or other person responsible for employment decisions in a school or institution under this section who willfully fails to comply with the provisions of this section commits a violation of this act, subject to a hearing conducted by the Pennsylvania Department of Education (PDE), and shall be subject to a civil penalty up to \$2,500. *See* 24 P.S. § 1-111(g)(1).

Section 111(e) of the PSC lists convictions for certain criminal offenses that require an absolute ban to employment. Section 111(f.1) to the PSC requires that a **ten, five, or three** year look-back period for certain convictions be met before an individual is eligible for employment. *See* 24 P.S. § 1-111(e) and (f.1).

Section 8.2 of Title 22, Chapter 8 (relating to Criminal Background Checks) of the State Board of Education 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).

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. The lack of a standardized process and insufficient monitoring resulted in expired driver documentation. The District explained that the Transportation Director receives a spreadsheet with driver information at the beginning of each school year from the contractor, which is then used to present a list of drivers for board approval and to monitor updated qualifications and clearances. However, upon review of the spreadsheet, we found it only contained the names of the drivers, while the columns intended to monitor the expiration dates of clearances and qualifications were blank. The spreadsheet also did not contain dates of hire, so the District cannot be certain as to when any of the contracted drivers began transporting District students.

In addition, while the Board approved a list of drivers as required by the State Board of Education’s regulations,⁸ our review revealed that the Board approved drivers who were no longer employed by the contractor. Specifically, the Board approved a list of drivers for the 2019-20 school year on August 22, 2019 that included two drivers who had ended employment with the contractor on June 6, 2019. The District’s lack of a review process to verify the information provided by the contractor resulted in an inaccurate list being provided to the Board for approval.

While transportation contractors have an obligation to ensure driver compliance with qualification and clearance requirements, it is ultimately the school district’s responsibility to determine all drivers’ 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 are crucial to a District ensuring that its contracted drivers meet all employment requirements for the sake of keeping children safe from potential harm. This responsibility has been heightened by recent amendments to the Public School Code (PSC) and the Child Protective Services Law (CPSL) requiring that all background clearances be renewed every five years.⁹ Without a process to monitor the expiration dates of qualifications and clearances, the District would be unaware of when drivers with expired credentials and/or clearances are transporting students.

⁸ 22 Pa. Code § 23.4(2).

⁹ Please note that our General Assembly has continually refined and enhanced the background clearance requirements first enacted in the mid-1990s 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).

Criteria relevant to the finding
(continued):

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](https://www.education.pa.gov/Educators/Clearances/Pages/default.aspx)).

District Policy 818, *Contracted
Services*, adopted July 20, 2011.

The District's lack of monitoring of ongoing bus driver qualifications and clearances due to complete reliance on the contractor caused the District to have incomplete and outdated records, which resulted in the District not complying with the PSC, the CPSL, the State Vehicle code, the State Board of Education regulations, and PDE guidance.

Outdated Board Policy

During our review, we noted that the District's Policy No. 818, *Contracted Services*, was adopted in 2011 and has not been updated to reflect significant changes in recent years to laws and regulations related to background clearances. 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 obligation to ensure that bus 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 bus driver qualifications. Additionally, the District relied entirely on its contractor for driver records and lacked an independent process to adequately monitor and update ongoing driver requirements throughout employment. Finally, the District and its Board failed to update board policy specific to contracted services to reflect the legal requirements to update background clearances every five years.

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. The use of a contractor to provide student transportation does not negate these important legal and governance obligations and responsibilities.

Recommendations

The *Central Valley 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. The procedures should also require the administration to attest in an open and public meeting before the Board that the list of drivers provided for approval contains only drivers for whom the District has obtained all of the required records.

3. Promptly update board policies and procedures for contracted services to address the requirements of all laws, regulations, and PDE guidance document that governs transportation and student safety of all District students. These policies should clearly establish the District's and the Board's legal duty to ensure that drivers are qualified and have obtained all clearances, regardless of whether they are employed by contractors, before the District authorizes them to transport District students, as well as the requirement to obtain updated clearances every five years.
4. Provide an accurate driver list, including the date of hire, to the Board for approval before the start of each school year. New drivers added during the school year should also be presented to the Board for review and approval.

Management Response

District management provided the following response:

“The District will implement standardized written procedures to ensure all required credentials and background clearances are obtained, reviewed, on file and Board approved before the start of the school year. The procedures will also include an excel worksheet to help monitor that all required documentation is continuously monitored updated and complete. Also, the board policy for contracted services will be reviewed and updated to address the requirements of all laws and regulations. This policy will clearly establish the District's legal duty that all drivers are required to have clearances updated every five years.”

Auditor Conclusion

We are pleased to note that the District plans to implement written procedures to ensure the driver's background clearances are obtained, reviewed, and on file for board approval, as well as updating the contracted services policy. We will review the District's implementation of our recommendations, as well as the effectiveness of any other corrective actions taken by the District during our next audit.

Finding No. 2

The District Inaccurately Reported the Number of Charter School Students Transported Resulting in an Overpayment of \$16,940

Criteria relevant to the finding:

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.

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.” (Emphasis added.) *Ibid.*

The District was overpaid a total of \$16,940 in supplemental transportation reimbursements from PDE. This overpayment was due to the District inaccurately reporting the number of charter school students transported by the District during the 2016-17 through 2018-19 school years.

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 given time during the school year. In order to be eligible to receive these reimbursements, the District must annually file a sworn statement of student transportation data for the prior and current school year with PDE.¹⁰ The District filed this sworn statement for each year of the audit period.

The PSC requires school districts to provide transportation services to students who reside in its district and who attend a charter school or nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. This reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law (CSL), which refers to Section 2509.3 of the Public School Code.¹¹

¹⁰ Please note that while a sworn statement is different from an affidavit, in that a sworn statement is not typically signed or certified by a notary public but are, nonetheless, taken under oath. See <https://legaldictionary.net/sworn-statement/> (accessed September 21, 2020).

¹¹ *See* 24 P.S. § 17-1726-A(a) which refers to 24 P.S. § 25-2509.3. A charter school is an independent public school and educates public school students within the applicable school district. *See* 24 P.S. § 17-1703-A (relating to “Definitions”).

Criteria relevant to the finding (continued):

Supplemental Transportation Subsidy for Public Charter School Students

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

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

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

The following table summarizes the District’s reporting errors by school year and the resulting cumulative overpayment:

Central Valley School District Charter School Student Reporting Errors		
School Year	Charter School Students Over Reported¹²	Overpayment¹³
2016-17	14	\$ 5,390
2017-16	14	\$ 5,390
2018-19	16	\$ 6,160
Total	44	\$16,940

During the 2016-17 through 2018-19 school years, the District inaccurately reported students who were transported to special education schools as charter school students. In discussions with the District official responsible for reporting this data, it became evident to us that the District did not know how to accurately categorize and report charter school students. For example, this District official stated that the District intended to report all students transported to special education facilities as charter school students for each year of the audit period. However, we found that the District accurately reported charter school students transported during the 2015-16 school year.

The District did not have adequate internal controls over the input, processing, and reporting of data for charter school students. The District did not have written administrative procedures for how to report transportation data, and specifically did not have procedures pertaining to the reporting of the charter school students transported. Furthermore, the District relied solely on one District official to compile and report charter school student data during the audit period. A second level review of the data performed by a knowledgeable employee prior to reporting to PDE may have prevented the errors we found.

We provided PDE with reports detailing the charter school student reporting errors for the 2016-17 through 2018-19 school years. PDE requires these reports to verify the overpayment to the District. The District’s future transportation subsidies should be adjusted by the amount of the overpayment.

¹² The District reported 74 charter school students transported during the 2016-17 school year, 74 charter school students during the 2017-18 school year, and 81 charter school students for the 2018-19 school year.

¹³ The overpayment is computed by multiplying the number of nonpublic school students over reported by \$385.

*Criteria relevant to the finding
(continued):*

Section 2509.3 of the PSC provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. This payment provision is also applicable to charter school students through Section 1726-A(a) of the CSL. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Recommendations

The Central Valley School District should:

1. Ensure personnel in charge of categorizing and reporting the number of charter school students transported by the District are trained with regard to PDE's transportation reporting requirements and specifically on the reporting of charter school students.
2. Develop and implement a written procedure to have a knowledgeable District official other than the person who prepares the transportation reports review transportation data prior to submission to PDE and ensure that this procedure includes reconciling requests for transportation to charter school student rosters.
3. Develop written administrative procedures for transportation reporting.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future transportation subsidies to resolve the \$16,940 overpayment to the District.

Management Response

District management provided the following response:

“The District will develop written administrative procedures pertaining to the reporting of charter school students transported. The Director of Transportation will be kept current on reporting requirements by attending training webinars and reviewing all PDE communication with the Business Manager. Also a second level review of data will be performed by the Business manager prior to submission to PDE.”

Auditor Conclusion

We are encouraged that the District plans to take appropriate corrective actions to implement our recommendations. We will assess the effectiveness of the District's corrective actions during our next audit.

Finding No. 3

The District Failed to Obtain the Required Supporting Documentation to Verify the More Than \$2.7 Million Received in Regular Transportation Reimbursements

Criteria relevant to the finding:

Student Transportation Subsidy

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

Total Students Transported

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, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, 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).

The District failed to obtain the required supporting documentation necessary for us to verify the accuracy of the \$2,730,098 in regular transportation reimbursements it received for the 2015-16 through 2018-19 school years. The District was solely reliant on its transportation contractor to obtain and calculate transportation data and the District reported this information without obtaining or reviewing the supporting documentation.

School districts receive two separate transportation reimbursement payments from PDE. Regular reimbursement is broadly based upon the number of students transported, the number of days each vehicle is used to transport students, and the number of miles vehicles are in service both with and without students. Supplemental reimbursement is solely based upon the number of charter school and nonpublic school students transported by the District at any time during a school year. In order to be eligible to receive these reimbursements, the District must annually file a sworn statement of student transportation data for the prior and current school year with PDE. The District completed this sworn statement for all four years of our audit period.¹⁴

It is absolutely essential that records related to the District's transportation expenses and reimbursements be obtained for review of accuracy and completeness. Further, the records must be retained in accordance with the PSC's record retention provision (for a period of not less than six years) and be readily available for audit. As a state auditing agency, it is concerning to us that the District did not have the necessary and legally required documents available for audit. Periodic auditing of such documents is extremely important for District accountability and verification of accurate reporting.

PDE guidelines require districts to report summary data to PDE.¹⁵ The Central Valley School District reported this summary data to PDE for each year of the audit period; however, the District did not obtain the required monthly odometer readings, student rosters, and evidence of the number of days students were transported to and from school. In discussions with District officials, the District stated that the supporting documentation was

¹⁴ Please note that while a sworn statement is different from an affidavit, in that a sworn statement is not typically signed or certified by a notary public but are, nonetheless, taken under oath. See <https://legaldictionary.net/sworn-statement/> (accessed September 21, 2020).

¹⁵ For more information on PDE guidelines, please see the criteria section of this finding.

Criteria relevant to the finding (continued):

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. See 24 P.S. § 25-2543.

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.” (Emphasis added.) Ibid.

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

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20SampleAverageWorksheet.pdf> (accessed 10/1/20).

generated by its contractor; however, the District never obtained this supporting documentation to review the data prior to reporting to PDE.

The table below illustrates the transportation reimbursement received by the District for each year of the audit period along with the student and vehicle data reported to PDE.

Central Valley School District Transportation Reimbursement Data			
School Year	Reported No. of Students Transported	Reported No. of Vehicles	Regular Reimbursement Received
2015-16	2,561	42	\$ 688,814
2016-17	2,581	42	\$ 654,023
2017-18	2,541	42	\$ 679,691
2018-19	2,544	42	\$ 707,570
Totals:	10,227	168	\$2,730,098

As illustrated in the table above, the reported number of students transported decreased while the number of vehicles was constant during the audit period. However, the regular reimbursement received increased during the audit period. Based on past accumulative experience, reported information of an inconsistent nature indicates possible errors, and, therefore, warrants a detailed review of the supporting documentation used to calculate this reported information.

The District did not have established procedures or internal controls over reviewing transportation data prior to submission to PDE. Additionally, the District did not have internal procedures or controls over obtaining and reviewing the supporting documentation that supported the transportation data reported. The District did not have written policies and procedures that addressed the documentation needed to be obtained to support transportation data, and District officials were not trained in PDE reporting requirements. The District was entirely reliant on its transportation contractor to calculate the summary data that was reported to PDE. The District did not perform a detailed review of this information or ensure that it obtained the documentation necessary to support this data. As previously discussed, the District’s Superintendent signed the sworn statement attesting to the accuracy of the transportation data for all years of the audit period. However, the Superintendent never reviewed this data prior to reporting to PDE or verified that a review was occurring prior to signing the sworn statement.

It is essential that the sworn statement of student transportation data not be filed with the state Secretary of Education until the data has been double-checked for accuracy by personnel trained on PDE’s reporting requirements. An official signing a sworn statement must be aware that by

*Criteria relevant to the finding
(continued):*

Form Completion Instructions – PDE
1049 Transportation Services Forms

Pupils Assigned

Report the greatest number of pupils assigned to ride this vehicle at any one time during the day. Report the number of pupils assigned to the nearest tenth. The number cannot exceed the capacity. If the number of pupils assigned changed during the year, calculate a weighted or sample average.

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.

Number of Days

Report the number of days (whole number) a vehicle provided transportation to and from school. Include nonpublic and other school calendars for Days in Service.

submitting the transportation data to PDE, he/she is asserting that the information is true and that they have verified evidence of accuracy.

Recommendations

The *Central Valley School District* should:

1. Immediately take the appropriate administrative measures to ensure that it obtains complete documentation supporting the transportation data reported to PDE, including student bus rosters, driver odometer readings, mileage average calculations, and student rosters in accordance with the PSC’s record retention requirements.
2. Develop written administrative procedures that specifically address how transportation data is collected, reviewed, and reported to PDE. These procedures should include a review of transportation data by an employee other than the employee who prepared the data to provide additional assurance of the accuracy of the information before it is submitted to PDE.
3. Ensure that the sworn statement of student transportation data is not filed with the Secretary of Education until the data has been properly double-checked for accuracy by someone other than the employee compiling the data and who has also been trained on PDE’s reporting requirements.

Management Response

District management provided the following response:

“The District will develop written administrative procedures to ensure that it obtains complete documentation supporting all transportation data that is reported to PDE. All transportation data necessary for the submission of the report to PDE will be supervised by the Business manager. The transportation data will be double checked for accuracy by the Business Manager before submission to PDE.”

Auditor Conclusion

We are pleased that the District plans to implement written procedures to ensure that all supporting documentation is obtained and reviewed by the Business Manager prior to submission to PDE. We will assess the effectiveness of the District’s corrective actions and implementation of our recommendations during our next audit.

Status of Prior Audit Findings and Observations

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

Appendix A: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹⁶ 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 Bus Driver Requirements, Financial Stability, Transportation, 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.¹⁷ *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.¹⁸ 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.

¹⁶ 72 P.S. §§ 402 and 403.

¹⁷ 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.

¹⁸ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

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

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

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

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

Figure 2 – Internal Control Components and Principles Identified as Significant

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

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

Objectives/Scope/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District's annual financial reports, annual General Fund budgets, and the independent audit reports of the District's basic financial statements for the 2015-16 through 2018-19 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.

Transportation Operations

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct regular transportation reimbursement from the Commonwealth?¹⁹
 - ✓ To address the objective, we assessed the District's internal controls for obtaining, inputting, processing, and reporting transportation data to PDE. We randomly selected for detailed testing 10 of 42 vehicles the District reported to PDE for the 2018-19 school year. However, the District could not provide the required supporting documentation needed to verify the accuracy of mileage and student data reported to PDE for the 10 vehicles selected as well as the supporting documentation for the other 32 vehicles reported for the 2018-19 school year. We subsequently requested the supporting documentation for all vehicles reported to PDE for the 2015-16, 2016-17, and 2017-18 school years.²⁰ The District did not maintain the required supporting documentation for all vehicles requested for all years. Therefore, we were unable to determine the accuracy of the regular transportation reimbursement received from PDE for the audit period.

We also assessed the District's internal controls for inputting, processing, and reporting charter school data to PDE. We reviewed all charter school students reported as transported by the District for the 2015-16 through 2018-19 school years,²¹ to determine if these students were properly identified and reported as nonpublic students and that the District received the proper supplemental transportation reimbursement.

Conclusion: The results of our procedures identified noncompliance and significant internal control deficiencies related to obtaining, reviewing, and maintaining documentation to support

¹⁹ See 24 P.S. § 25-2541(a)

²⁰ The District reported 42 vehicles for all review years (2015-16 through 2018-19).

²¹ The District reported 58 charter schools for the 2015-16 school year, 74 charter students for the 2016-17 school year, 74 charter students for the 2017-18 school year, and 81 charter students for the 2018-19 school year.

the data submitted to PDE for transportation reimbursement. Those results are detailed in Findings No. 2 and No. 3 beginning on page 13 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 clearances²² as outlined in applicable laws?²³ 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 reviewing, maintaining, and monitoring the required bus driver qualification documents. We determined that the drivers were properly board approved. We reviewed the qualifications and clearances of all 39 bus drivers transporting District students on March 9, 2020. We reviewed this documentation to ensure that the District complied with all requirements for bus drivers.

Conclusion: The results of our procedures identified significant internal control deficiencies related to obtaining, reviewing, and monitoring documents supporting bus driver qualification requirements. Our results are detailed in Finding No. 1 beginning on page 8 of this report.

Financial Stability

- Based on an assessment of financial indicators, was the District in a declining financial position, and did it comply with all statutes prohibiting deficit fund balances and the over expending of the District's budget?
 - ✓ To address this objective, we reviewed the District's Annual Financial Reports, General Fund Budgets, and Independent Auditor's Reports for the 2015-16 through 2018-19 fiscal years. The financial and statistical data was used to calculate the District's General Fund balance, operating position, charter school costs, debt ratio, and current ratio. These financial indicators are deemed appropriate for assessing the District's financial stability. The financial indicators are based on best business practices established by several agencies, including Pennsylvania Association of School Business Officials the Colorado Office of the State Auditor, and the National Forum on Education Statistics

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

²² 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.

²³ 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.

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?²⁴ 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, safety plans, training schedules, anti-bullying policies, safety committee meeting minutes, school climate surveys, and memorandums of understanding with local law enforcement.

Conclusion: Due to the sensitive nature of school safety, the results of our review of school safety are not described in our audit report. The results were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?²⁵ Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?
 - ✓ To address this objective, we obtained and reviewed the fire and security drill records for the 2018-19 school year. We determined if a security drill was held in the first 90 days of the school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation provided.

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

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

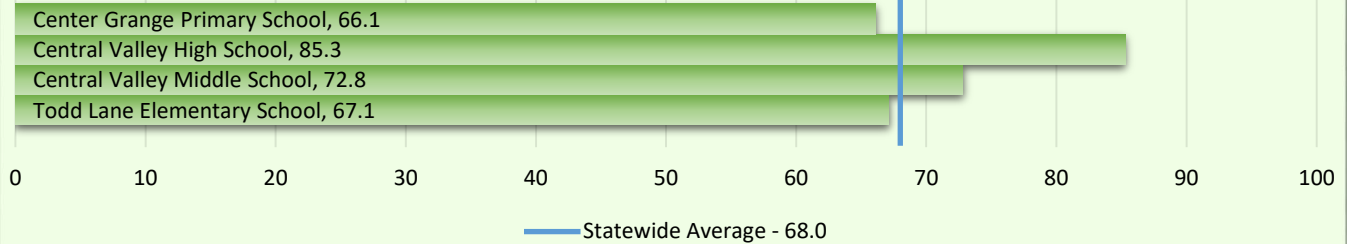
²⁵ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Appendix B: Academic Detail

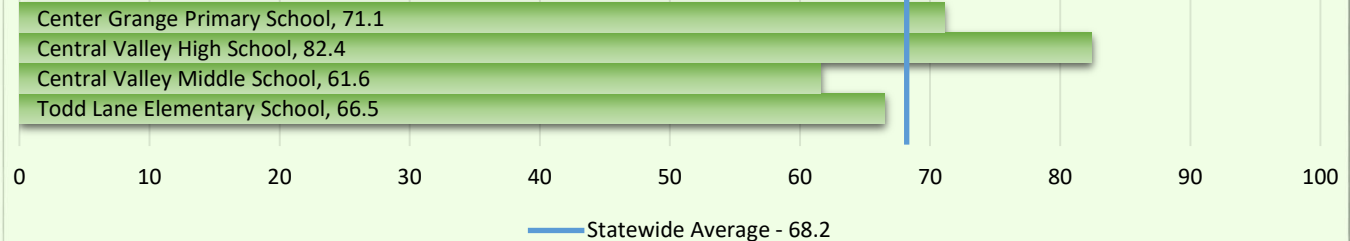
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.²⁶ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.²⁷

SPP School Scores Compared to Statewide Averages

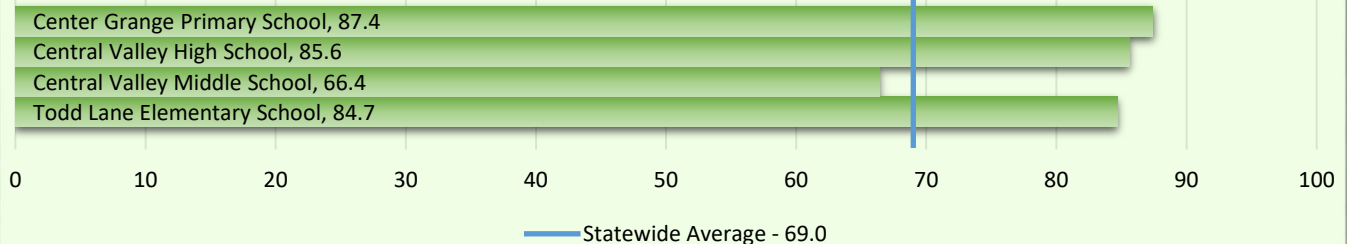
2018-19



2017-18



2016-17

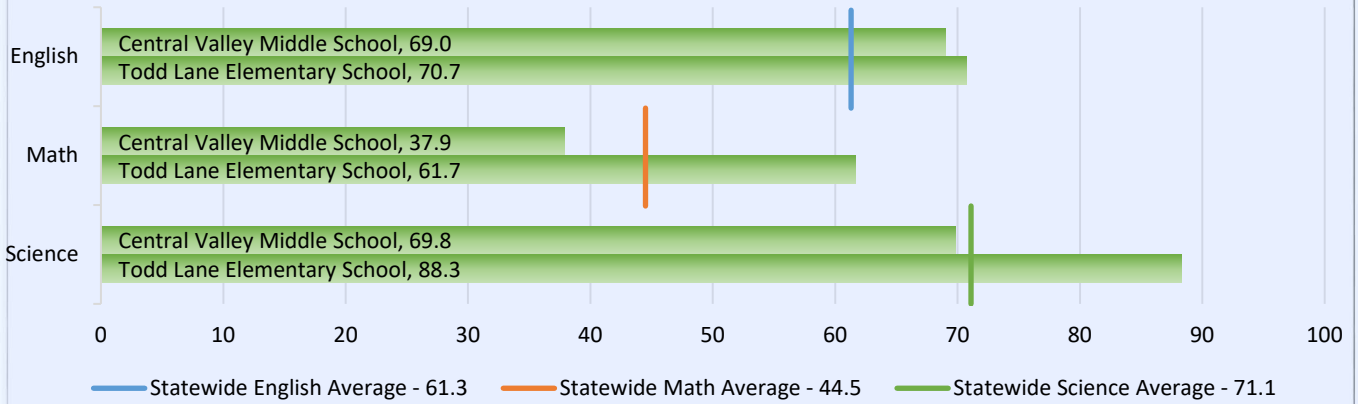


²⁶ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

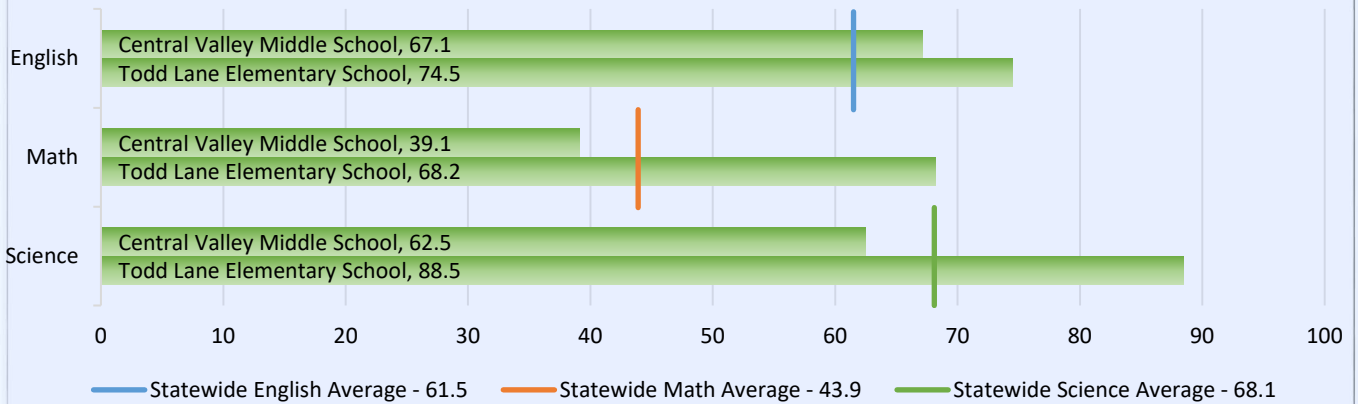
²⁷ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

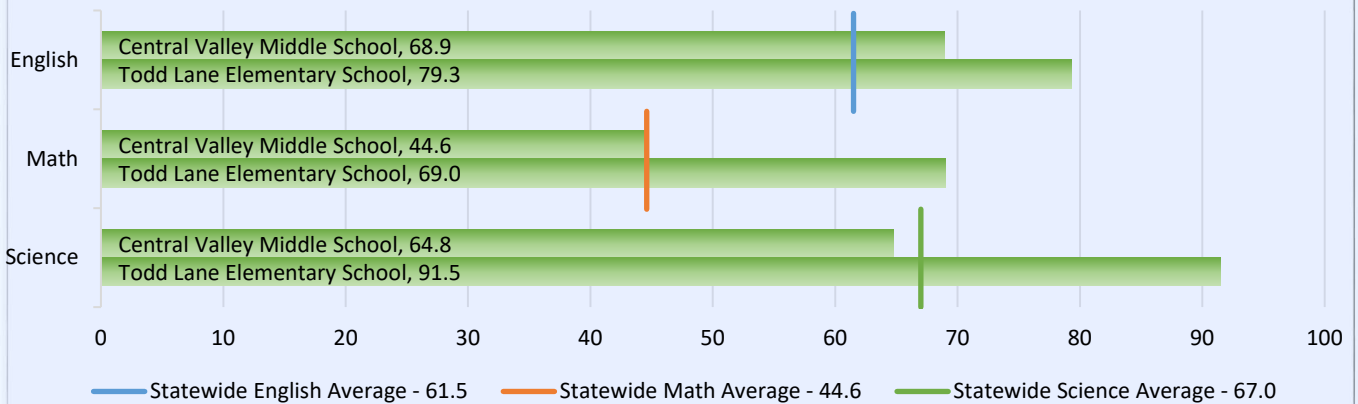
2018-19



2017-18

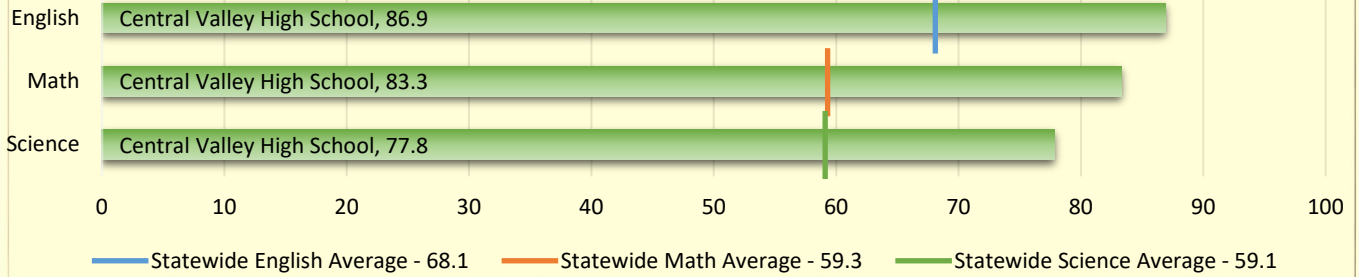


2016-17

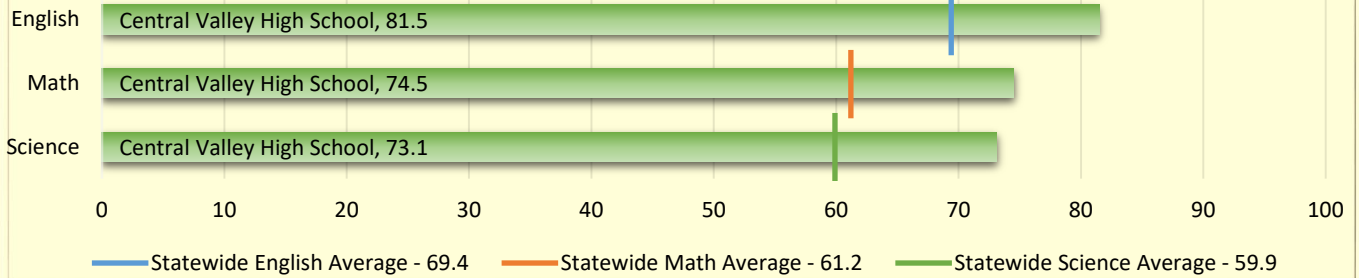


**Keystone Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

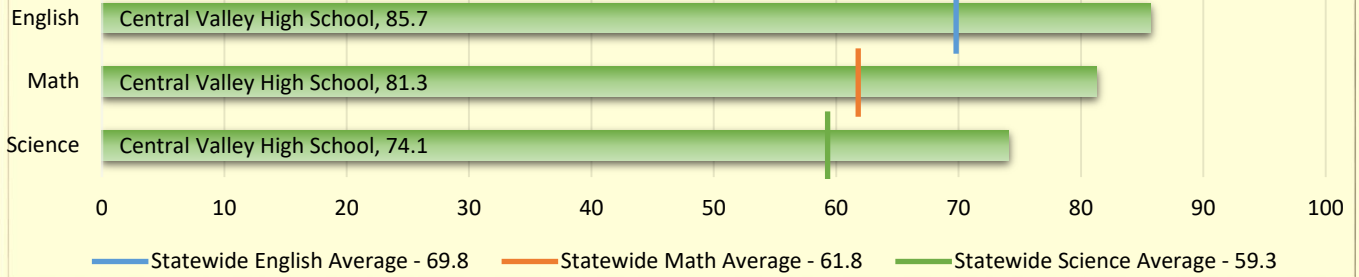
2018-19



2017-18



2016-17



Distribution List

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

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