

# LIMITED PROCEDURES ENGAGEMENT

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## Danville Area School District Montour County, Pennsylvania

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October 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. Ricki Boyle, Acting Superintendent  
Danville Area School District  
733 Ironmen Lane  
Danville, Pennsylvania 17821

Mr. Randy Keister, Board President  
Danville Area School District  
733 Ironmen Lane  
Danville, Pennsylvania 17821

Dear Dr. Boyle and Mr. Keister:

We conducted a Limited Procedures Engagement (LPE) of the Danville Area School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2014 through June 30, 2018, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and the Fiscal Code, 72 P.S. §§ 402 and 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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

- Did the District have documented board policies and administrative procedures related to the following?
  - Internal Controls
  - Transportation Operations
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District correctly calculate and report transportation data to the Pennsylvania Department of Education (PDE), and did the District receive the correct amount of transportation reimbursement? (24 P.S. §§ 13-1301, -1302, -1305, -1306; 22 Pa. Code Chap. 11)?
- Did the District accurately compensate individually contracted employees accurately when these employees separated employment from the District?

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

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

October 29, 2019

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

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## Background Information

School Characteristics 2018-19 School Year <sup>A</sup>	
County	Montour
Total Square Miles	120
Number of School Buildings	4
Total Teachers	189.5
Total Full or Part-Time Support Staff	88
Total Administrators	16
Total Enrollment for Most Recent School Year	2,257
Intermediate Unit Number	16
District Vo-Tech School	Columbia Montour AVTS

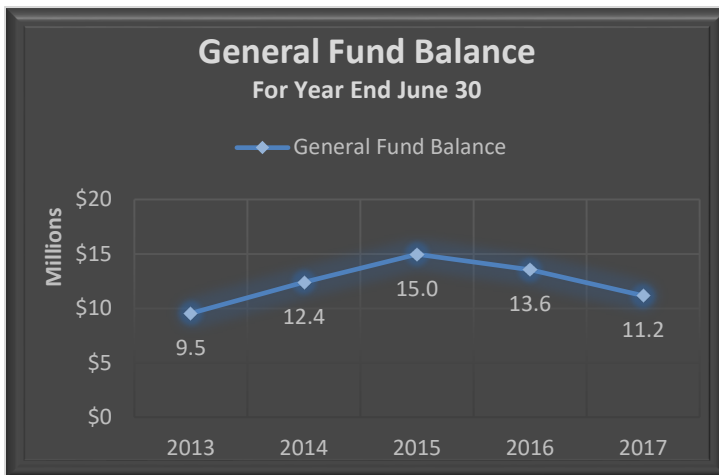
A - Source: Information provided by the District administration and is unaudited.

## Mission Statement<sup>A</sup>

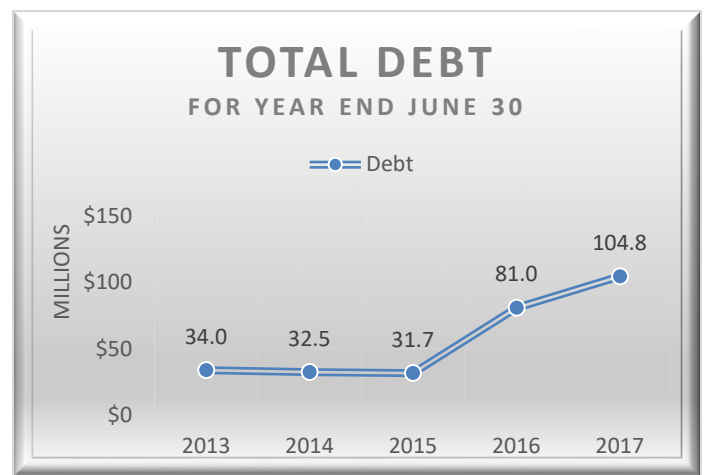
The Danville Area School District is an alliance of family, school and community committed to educational excellence and life success. Building the future, one learner at a time.

## Financial Information

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

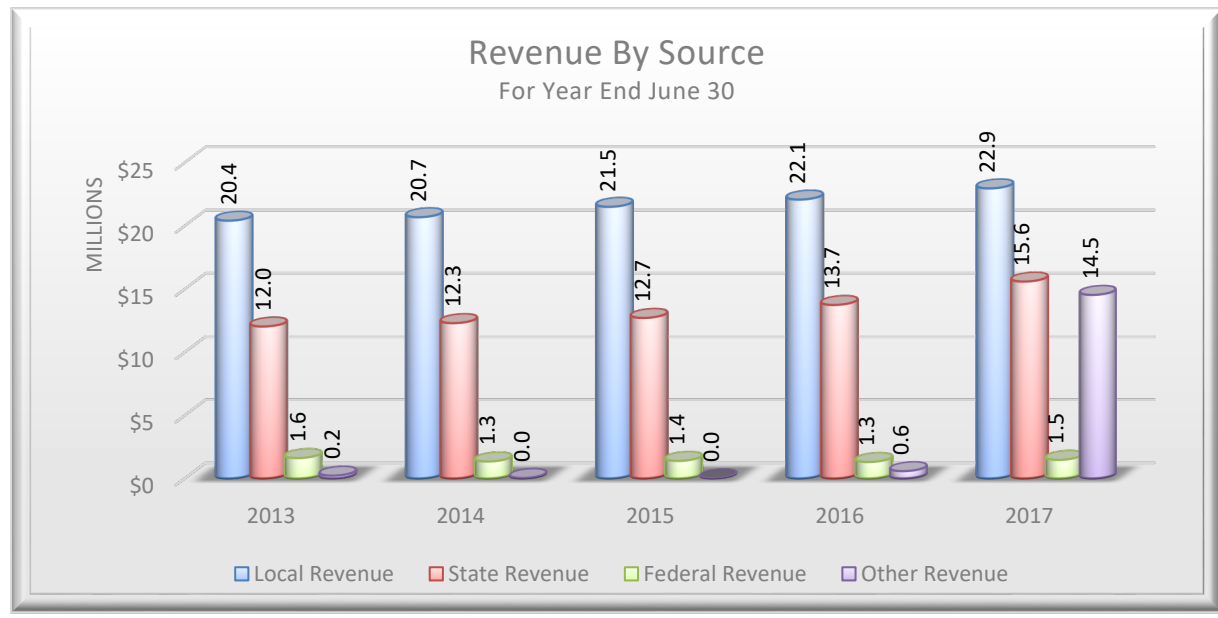
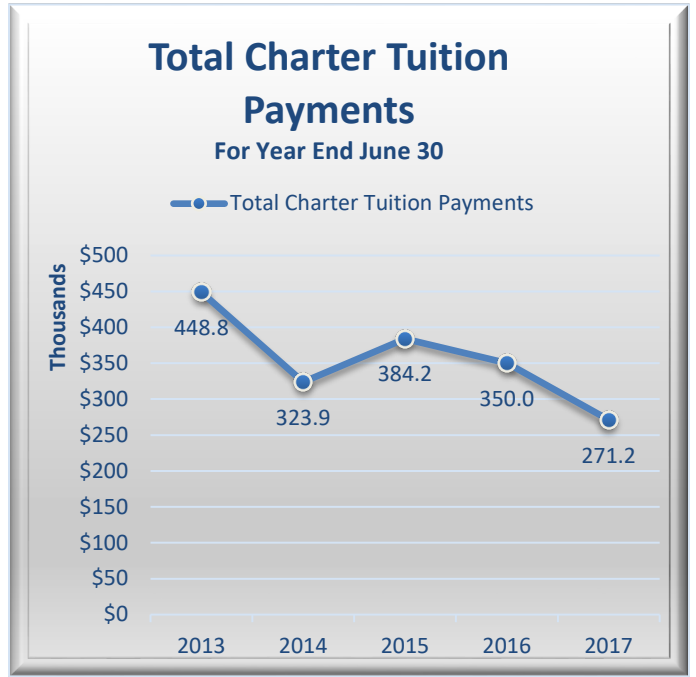
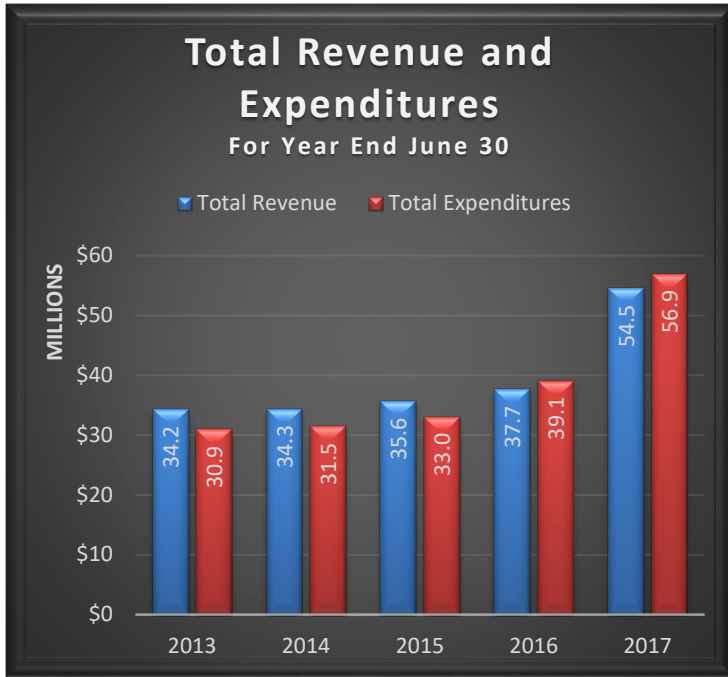


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

## Financial Information Continued



## Academic Information

The graphs on the following pages present 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 2014-15, 2015-16, and 2016-17 school years.<sup>1</sup> These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>2</sup> Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>3</sup>

### **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 using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.

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 schools were put on hold due to changes with PSSA testing.<sup>4</sup> PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

### **What is the Keystone Exam?**

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.<sup>5</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.

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

<sup>2</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.

<sup>3</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>4</sup> According to PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with PA Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

<sup>5</sup> Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. *See* 24 P.S. § 1-121(b)(1).

### **What is the PSSA?**

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

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.<sup>6</sup> The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.

### **What is a 4-Year Cohort Graduation Rate?**

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.<sup>7</sup>

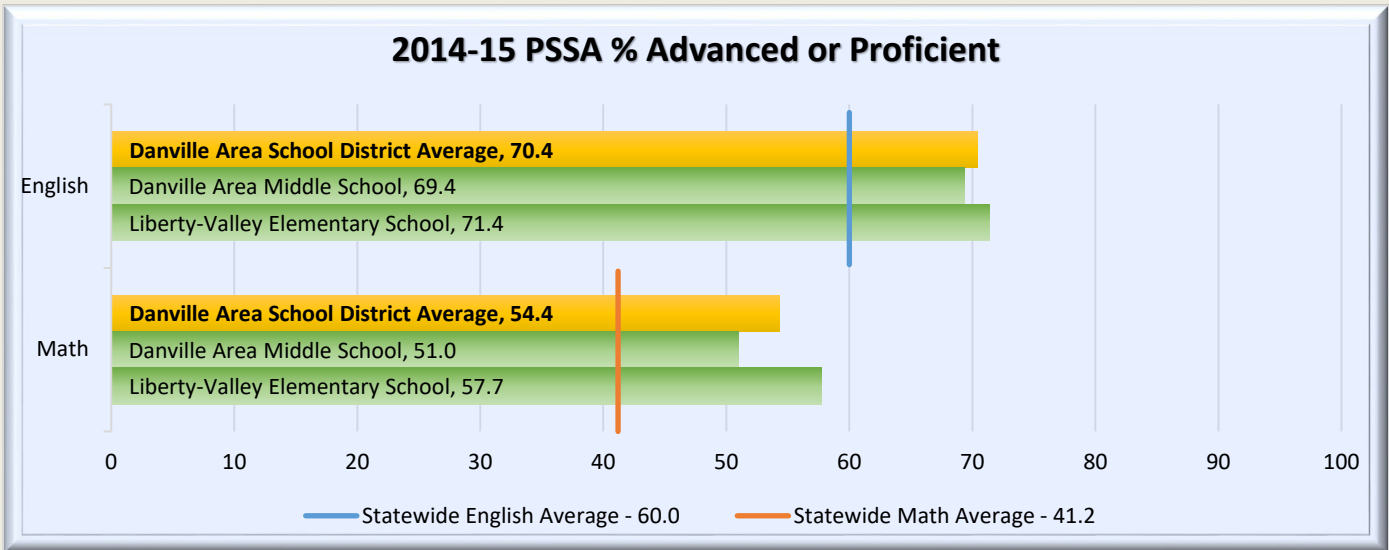
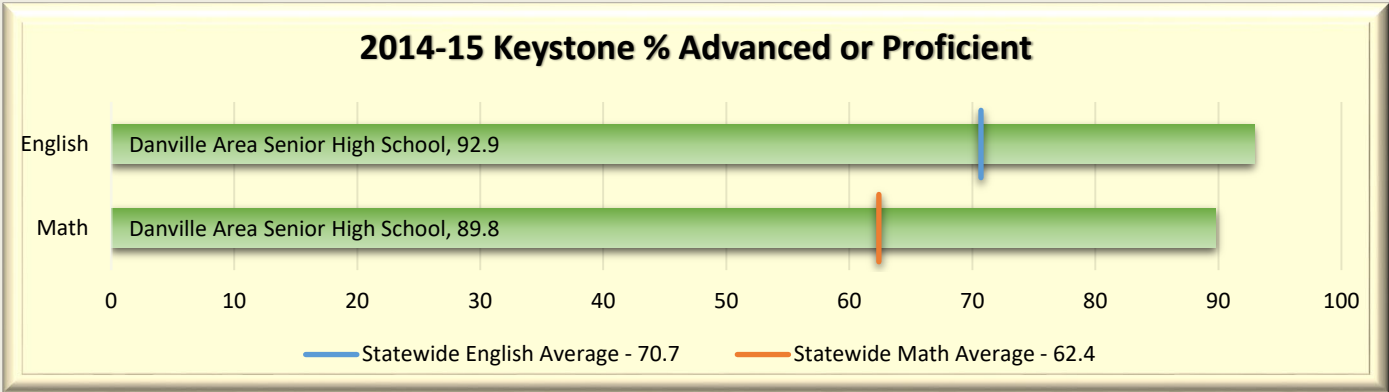
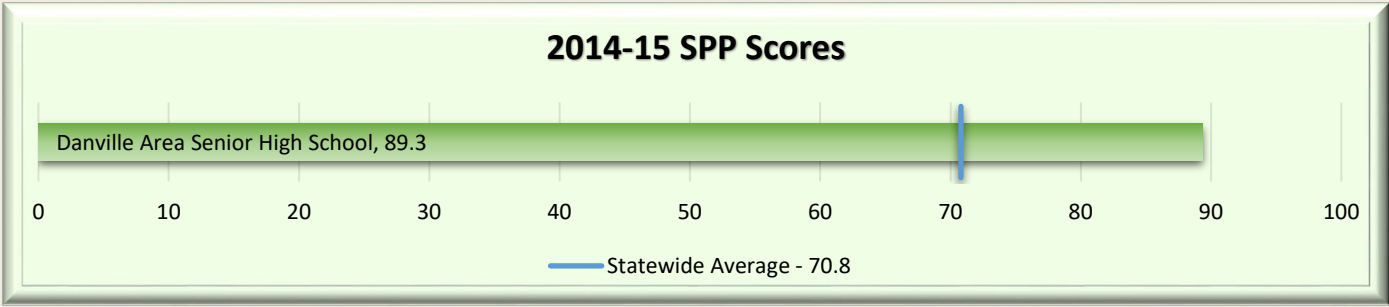
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<sup>6</sup> PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

<sup>7</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>.

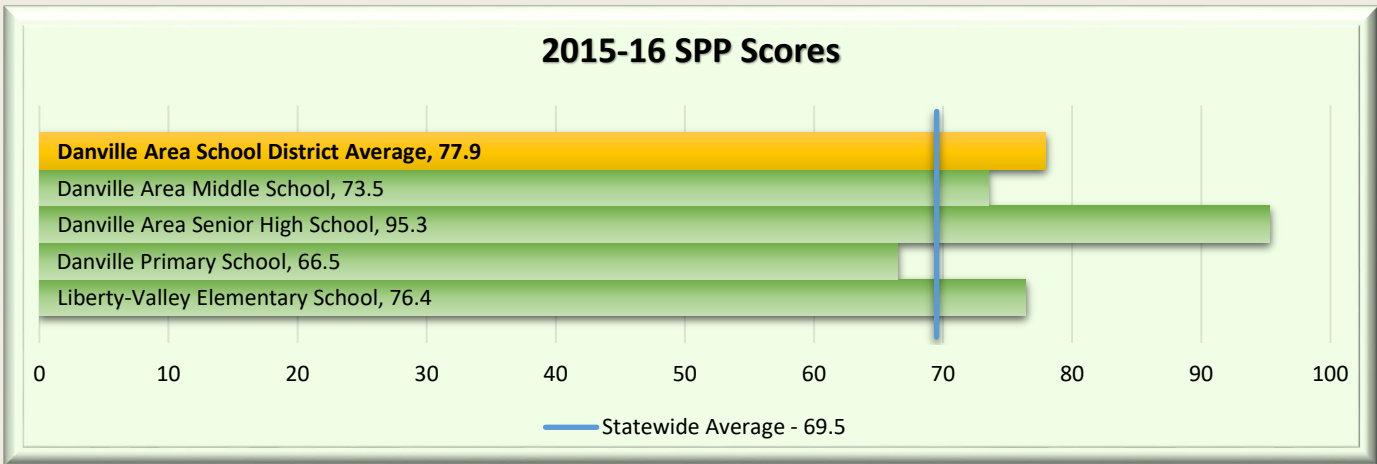


**2014-15 Academic Data**  
**School Scores Compared to Statewide Averages**

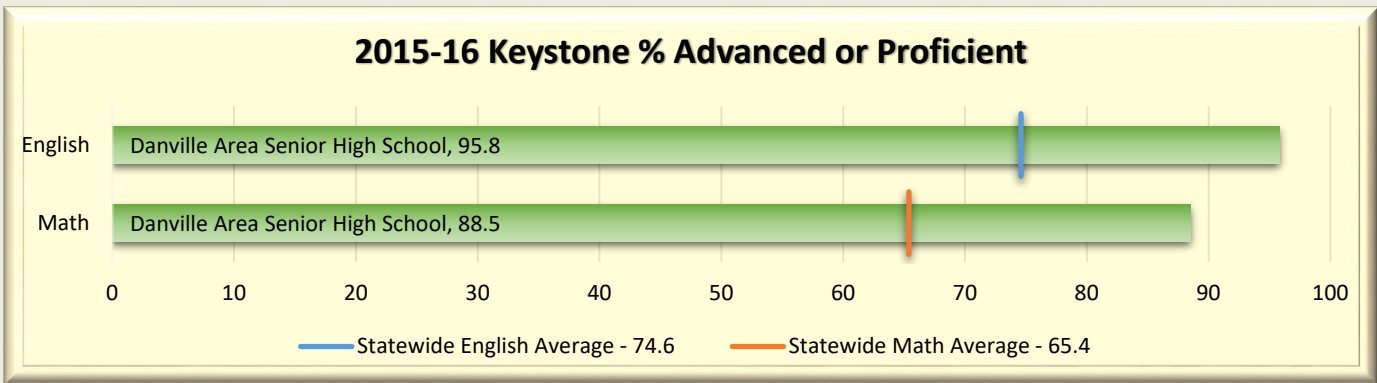


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

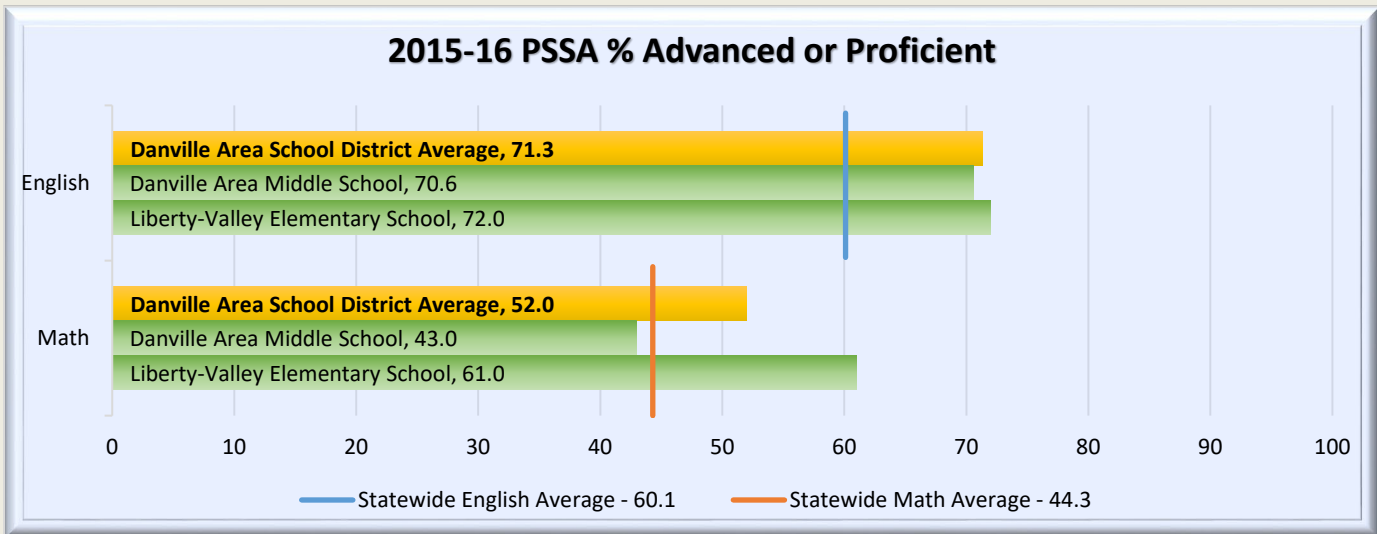
**2015-16 SPP Scores**



**2015-16 Keystone % Advanced or Proficient**

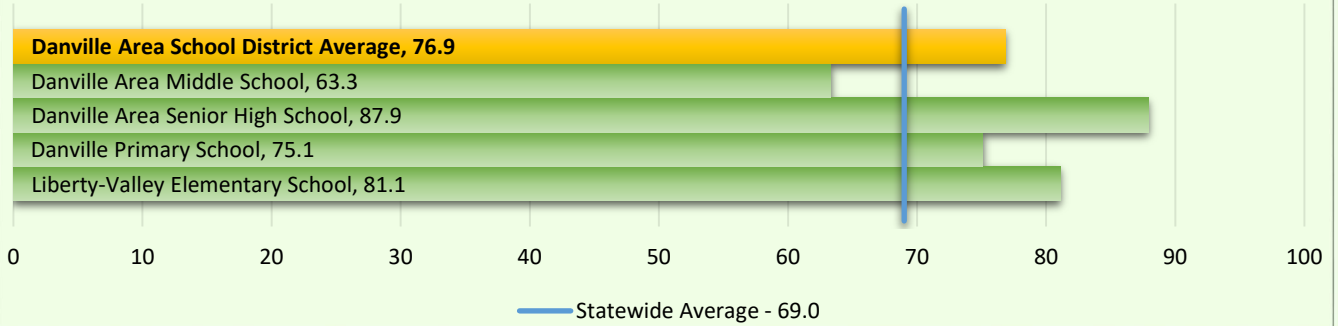


**2015-16 PSSA % Advanced or Proficient**

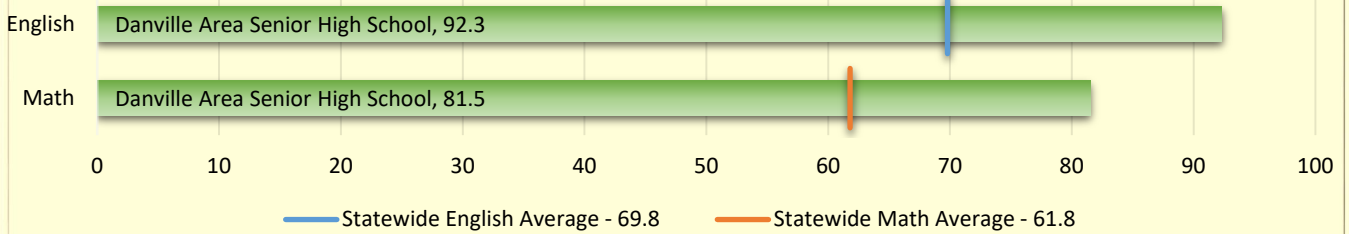


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

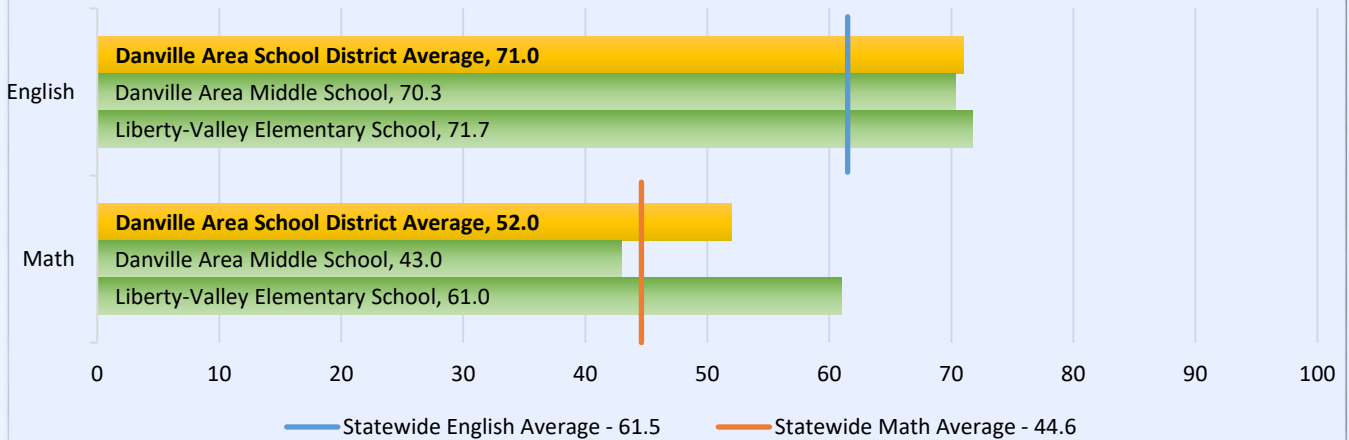
**2016-17 SPP Scores**



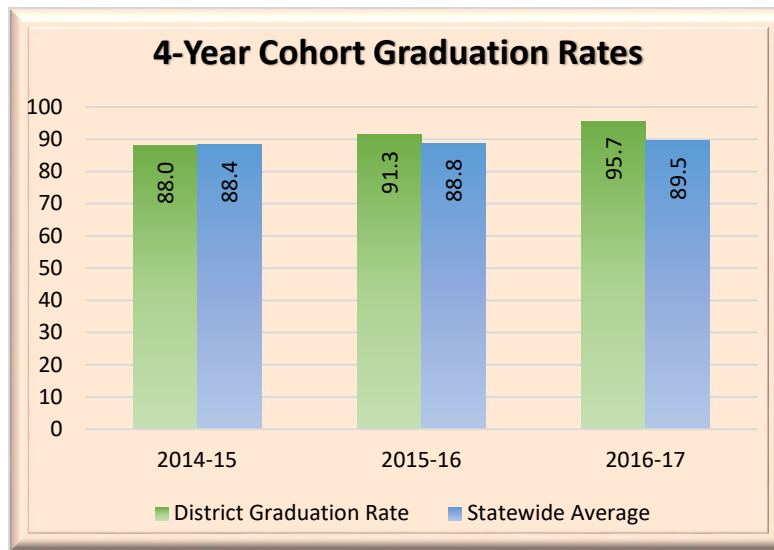
**2016-17 Keystone % Advanced or Proficient**



**2016-17 PSSA % Advanced or Proficient**



**Graduation Data**  
**District Graduation Rates Compared to Statewide Averages**



## Finding(s)

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### Finding No. 1

### The District Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in a \$113,575 Overpayment to the District

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

#### **Supplemental Transportation Subsidy for Nonpublic School Students**

Section 2509.3 of the Public School Code (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.

Nonpublic school pupils are children whose parents are paying tuition for them to attend a nonprofit or parochial school.

#### **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 the Pennsylvania Department of Education (PDE) in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543. The local education agency should only request subsidies from students that are transported to schools that are nonpublic or private (parent paid tuition).

The Danville Area School District (District) was overpaid \$113,575 in transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District inaccurately reporting the number of nonpublic school students transported by the District during the 2014-15, 2015-16, 2016-17, and 2017-18 school years.

School districts receive two separate transportation reimbursement payments from PDE. One reimbursement is broadly based on the number of students transported, the number of days each vehicle was used for transporting students, and the number of miles that vehicles are in service, both with and without students (regular transportation reimbursement). The other reimbursement is based on the number of charter school and nonpublic school students transported (supplemental transportation reimbursement). The issues discussed in this finding pertain to the District's supplemental transportation reimbursement.

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>8</sup> If school districts provide transportation services to students who reside in the district, the PSC requires school districts to provide transportation services to the students who reside in its district and who attend nonpublic schools. The PSC also provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district.

It is also important to note that the PSC requires all school districts to annually file a sworn statement of student

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<sup>8</sup> *See* Section 922.1-A(b) (pertaining 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,” 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.)

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

**Excerpt of PDE-2089 Summary of Pupils Transported**

**Number of Nonpublic School Pupils Transported**

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 are 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.)

transportation data for the prior and current school years with PDE in order to be eligible for the transportation subsidies. The Danville Area School District completed this sworn statement for each school year discussed in this finding.

The following table summarizes the District’s nonpublic school student reporting errors and the resulting overpayments.

Danville Area School District Nonpublic School Student Reporting Errors		
School Year	Nonpublic Students Over-Reported	Overpayment <sup>9</sup>
2014-15	59	\$22,715
2015-16	86	\$33,110
2016-17	70	\$26,950
2017-18	80	\$30,800
<b>Total</b>	<b>295</b>	<b>\$113,575</b>

During our audit, we found that the District inaccurately reported students to PDE for reimbursement who were not provided transportation by the District. Students inaccurately reported to PDE for reimbursement included students who were transported to nonpublic schools by a parent. Additionally, some students were provided transportation by the District in previous school years and inaccurately reported to PDE as transported during school years in which transportation was not provided by the District. Inaccurately reporting these students as transported to PDE for reimbursement resulted in the District being overpaid \$113,575.

The District annually received requests for transportation for nonpublic students. However, the District did not reconcile the requests for transportation to number of nonpublic school students reported to PDE. The District relied on software-created lists of nonpublic school students that did not agree with the total number of actual requests for transportation retained by the District.

It is essential that the District accurately report transportation data to PDE and retain the support for this transportation data. Further, the sworn statement of student

<sup>9</sup> The overpayment is computed by multiplying the amount of nonpublic school students over reported by \$385.

transportation data should not be filed with the State’s Secretary of Education unless the data has been double checked for accuracy by personnel trained on PDE’s reporting requirements.

We provided PDE with reports detailing the nonpublic school student reporting errors for 2014-15, 2015-16, 2016-17, and 2017-18 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.

### **Recommendations**

The *Danville Area School District* should:

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

The *Pennsylvania Department of Education* should:

4. Adjust the District’s future transportation subsidies to resolve the \$113,575 overpayment to the District.

### **Management Response**

District management provided the following response:

“Danville Area School District acknowledges the finding and has taken action to rectify the reporting error. Due to changes in the transportation software and change in personnel, the new Transportation Coordinator was not aware that the data from a column we identified as the

'parent bus' was transferred to PDE as students being transported by the district.

"The way that DASD is inputting the students who are transported by parents has been modified to remove the numbers from the number of nonpublic students transported by the district.

"Monitoring of this information will be ongoing. There will be a multi-person review and sign off on the report each year."

### **Auditor Conclusion**

We are encouraged that the District is taking necessary measures to implement our recommendations and other corrective actions. We will determine the effectiveness of the District's corrective actions during our next engagement.



## Finding No. 2

## The Danville Area School District Failed to Conduct Monthly Fire Drills as Required by the Public School Code and Inaccurately Reported Fire Drill Data to PDE

### *Criteria relevant to the finding:*

The following PSC provisions, as implemented by PDE in its guidance for the 2017-18 school year, are relevant to the finding:

Section 1517(a) of the PSC requires:

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

Our review of the District’s fire drill reports for the 2017-18 school year disclosed that the District failed to conduct fire drills, as required by Section 1517(a) of the PSC.<sup>10</sup> In addition, we found that the District inaccurately reported fire drill data to PDE. Consequently, the District’s Superintendent inappropriately attested to the accuracy of the fire drill data in the PDE required report and certification statement.

As part of our review, we requested the 2017-18 Fire Drill Accuracy Certification Statement (ACS) report filed with PDE for the District’s four school buildings. We also reviewed supporting documentation to determine if fire drills were conducted as required each month from September 2017 through May 2018.

We found that the District only conducted 19 fire drills in its four school buildings instead of the 36 fire drills required for the nine school months reviewed.<sup>11</sup> Seventeen fire drills were not properly conducted as described below:

- The District improperly reported 11 fire drills to PDE because the drills didn’t meet the criteria to count as a fire drill because students and staff were not present as required.
- The District improperly reported 1 fire drill to PDE because the drill was a lockdown drill and not a fire drill.
- The remaining 5 missed drills were accurately reported to PDE as not conducted and included District comments such as “mandated lockdown drill” or “school was not in session” as the reasons for not conducting fire drills.

District personnel were not aware that fire drills must be conducted during the school day while students and staff

<sup>10</sup> 24 P.S. § 15-1517(a).

<sup>11</sup> The District has four school buildings and fire drills are required every month for each building during our review period: 4 buildings x 9 months = 36 fire drills.

*Criteria relevant to the finding  
(continued):*

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

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

“(e) On or before the tenth day of April of each year, each chief school administrator shall certify to the Department of Education that the emergency evacuation drills and school security drills herein required have been conducted in accordance with this section”

See 24 P.S. § 15-1517(b) and (e). (Act 55 of 2017, effective November 6, 2017.)

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

are present and that replacing fire drills with lockdown drills was not permitted during the 2017-18 school year. Additionally, the District failed to reconcile the fire drill data reported to PDE with the District’s Emergency Drill Reporting Form for each school building, which resulted in inaccurate information on the District’s ACS filed with PDE.

Under Section 1517(b) of the PSC, the chief school administrator is required to ensure that all requirements of Section 1517 are “faithfully carried out in the schools over which they have charge.” Additionally, the chief school administrator also has a duty to affirm that all of the information reported on the ACS report filed with PDE was correct and true to the best of his/her knowledge (see Criteria box). Since the District improperly substituted emergency drills for fire drills and inaccurately reported drills occurred when school was not in session with both students and staff, the information the Superintendent attested to on the Fire Drill ACS report was not valid and accurate. Further, the ACS report should not be filed with PDE unless the fire drill data has been verified for accuracy. Also, the superintendent or an official signing an accuracy certification statement must be aware that by submitting the fire drill data to PDE, he/she is asserting that the data summarized on the ACS report is correct and true to the best of his/her knowledge.

In conclusion, it is vitally important that the District students and staff regularly participate in fire drills and other emergency drills while school is in session throughout the school year, and that fire drill data is accurately reported to PDE. In addition, the Superintendent is responsible for attesting to the accuracy of the fire drill data reported in accordance with the PSC and the certification statement on the ACS report. The PSC specifically mandates that fire drills be conducted *each and every month* while school is in session with students and staff present. In fact, as further explained in the criteria to the left, recent amendments to the PSC reinforce the importance of conducting both monthly fire drills and school security drills.

*Criteria relevant to the finding  
(continued):*

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

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

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

In **2018**, the General Assembly amended Section 1517 of the PSC through Act 39 which **mandates** that each school entity conduct one school security drill per school year in each school building in place of a required fire drill within 90 days of the commencement of the school year after the subsection’s effective date (July 1, 2018) and in each school year thereafter. The school security drill **must** be conducted while the school entity is in session and students are present. Further, Act 39 provides that each school entity may conduct two school security drills per school year in each school building in place of two fire drills after 90 days from the commencement of each school year. (Emphasis added.) See 24 P.S. § 15-1517 (as most recently amended by Act 39 of 2018 and applicable to the 2018-19 school year and thereafter).

## Recommendations

The Danville Area School District should:

1. Conduct monthly fire drills with staff and students while school is in session, as required by the PSC.
2. Ensure the District is reporting factually correct data as certified by its Superintendent to PDE in its annual fire drill reports that can be evidenced by supporting documentation.
3. Consult with its solicitor to ensure it is fully aware of all amendments (discussed in criteria box) to the PSC regarding fire and school security drill requirements for future school years.

## Management Response

District management provided the following response:

“As Acting Superintendent since April 2019 I am unaware of the past procedures for reporting fire drills, but with the information provided by the audit I have taken action to notify all building administrators of the requirements found in the Public School Code, Section 1517(a).

“I have reviewed the most recent (2018-19) ACS and spoke to the building administrators regarding errors in reporting. I have specifically addressed the need to perform at least one fire drill per month when school is in session. I have stressed that students **MUST** be in attendance in order for a fire drill to be counted.

“Additionally, the October Administrative meeting agenda includes the subject of fire drills and the PSC requirements and amendments.”

## Auditor Conclusion

We are encouraged that the District is taking appropriate measures to implement our recommendations and other corrective actions. We will determine the effectiveness of the District’s corrective actions during our next engagement.

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

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**O**ur prior audit of the Danville Area School District resulted in no findings or observations.

## **Distribution List**

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

**The Honorable Tom W. Wolf**

Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**

Secretary of Education  
1010 Harestown Building #2  
333 Market Street  
Harrisburg, PA 17126

**The Honorable Joe Torsella**

State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

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Bureau of Budget and Fiscal Management  
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Research Manager  
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**Mr. Nathan Mains**

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