

# PERFORMANCE AUDIT

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## Elk Lake School District Susquehanna County, Pennsylvania

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April 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Dr. Kenneth F. Cuomo, Superintendent  
Elk Lake School District  
2380 Elk Lake School Road  
Springville, Pennsylvania 18844

Mr. Tyler Emmerich, Board President  
Elk Lake School District  
2380 Elk Lake School Road  
Springville, Pennsylvania 18844

Dear Dr. Cuomo and Mr. Emmerich:

We have conducted a performance audit of the Elk Lake School District (District) for the period July 1, 2016 through June 30, 2020, 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:

- Transportation Operations
- Bus Driver Requirements

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

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

Our audit identified areas of noncompliance in the area of transportation operations, which are detailed in the finding in this report titled:

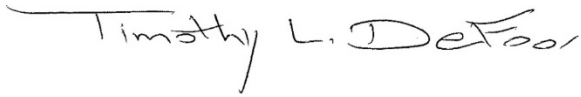
**The District Reported Inaccurate Transportation Data to PDE Resulting in a \$90,371 Overpayment to the District**

Our audit finding and recommendations have been discussed with the District's management and those charged with governance, 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 found that the District performed adequately in the area of bus driver requirements and we did not identify any internal control deficiencies in this area.

Dr. Kenneth F. Cuomo  
Mr. Tyler Emmerich  
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General

April 25, 2022

cc: **ELK LAKE SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2020-21 School Year*	
Counties	Susquehanna & Wyoming
Total Square Miles	197
Number of School Buildings	2
Total Teachers	83
Total Full or Part-Time Support Staff	26
Total Administrators	5
Total Enrollment for Most Recent School Year	1,080
Intermediate Unit Number	19
District Career and Technical School	Susquehanna County Career & Technology Center

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

## Mission Statement\*

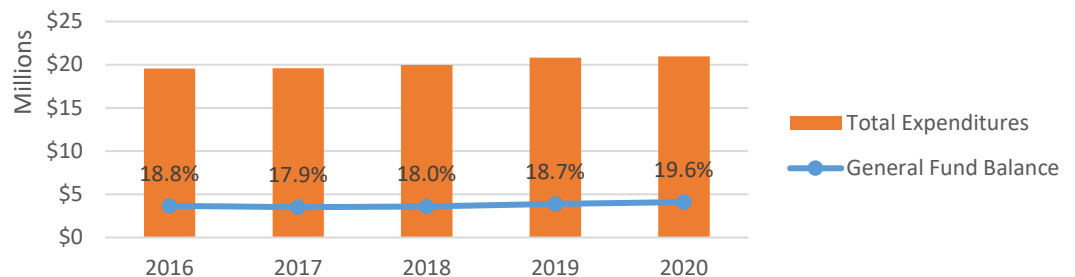
To provide a safe and progressive educational environment in which students achieve their full potential as lifelong learners and responsible citizens.

## Financial Information

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

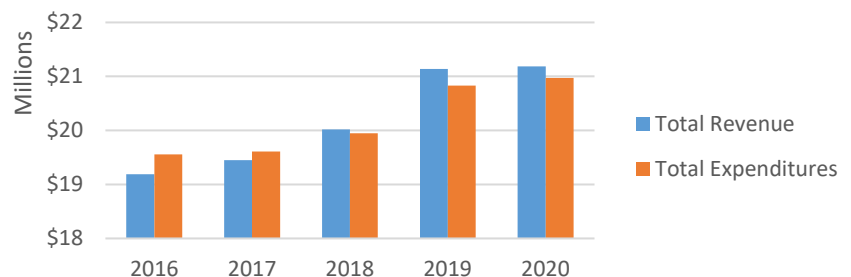
### General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$3,670,343
2017	\$3,510,742
2018	\$3,581,636
2019	\$3,889,388
2020	\$4,102,010



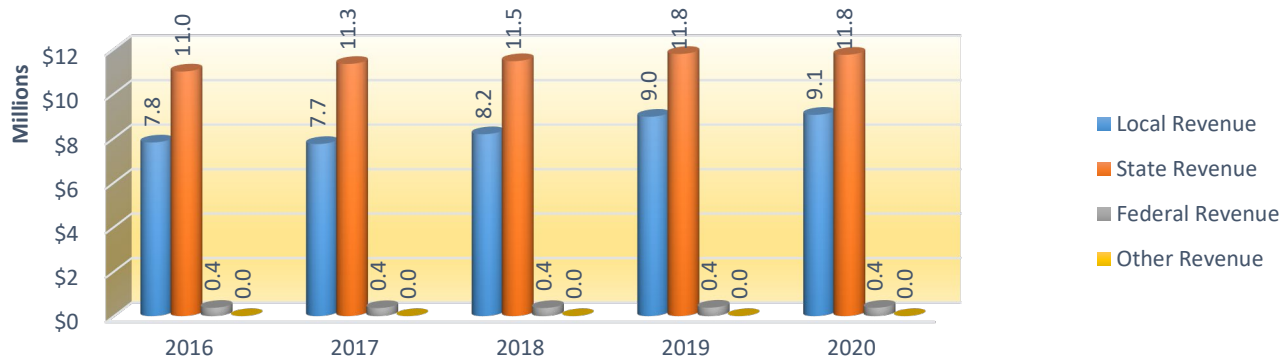
### Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$19,186,792	\$19,556,397
2017	\$19,448,004	\$19,607,605
2018	\$20,016,356	\$19,945,462
2019	\$21,140,808	\$20,833,056
2020	\$21,187,175	\$20,974,554

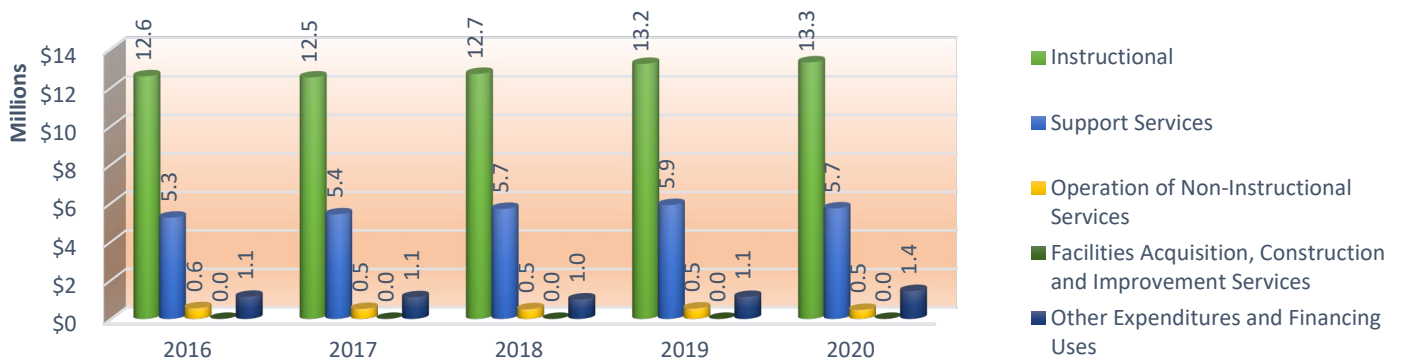


## Financial Information Continued

### Revenues by Source

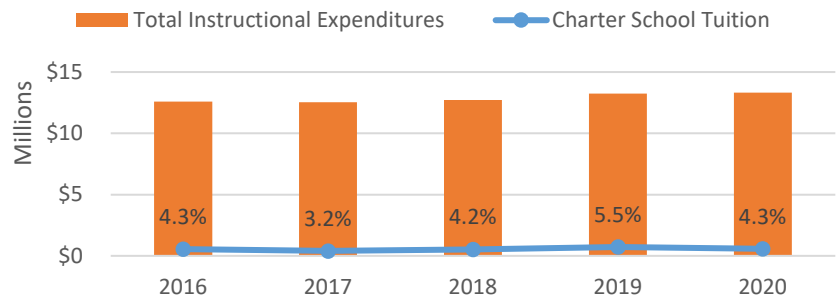


### Expenditures by Function

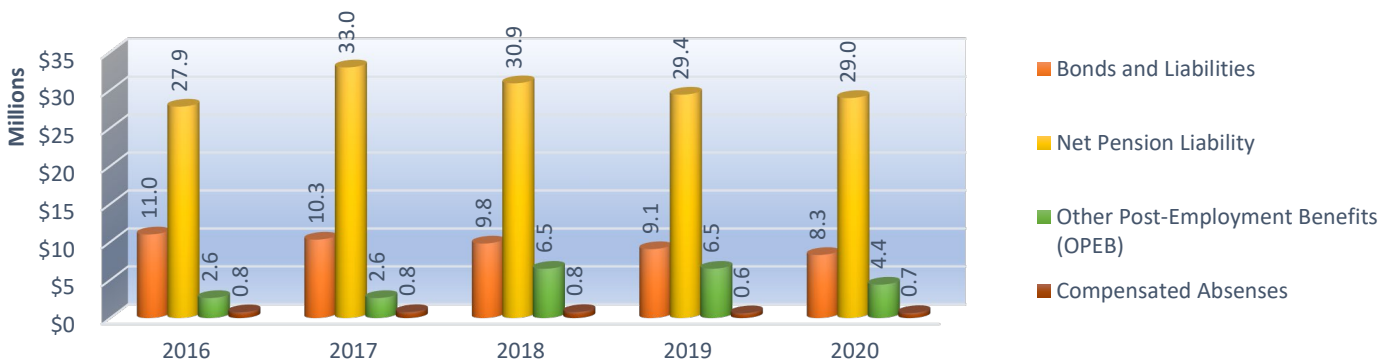


### Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$536,506	\$12,596,951
2017	\$405,257	\$12,536,453
2018	\$532,047	\$12,723,798
2019	\$722,341	\$13,240,918
2020	\$576,880	\$13,322,031



### Long-Term Debt

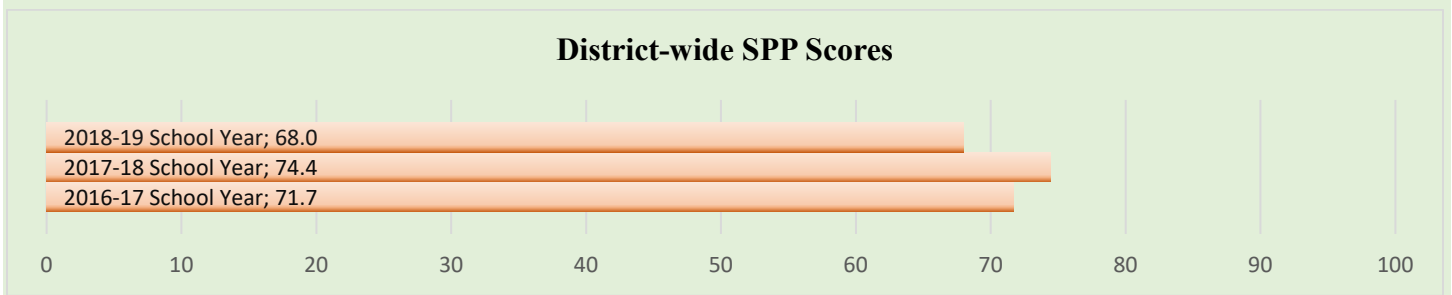


## Academic Information<sup>1</sup>

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, and Keystone Exam results for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.<sup>2</sup> In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.<sup>3</sup> The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

### What is a SPP score?

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



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

<sup>2</sup> Due to the COVID-19 pandemic the PSSA and Keystone Exam requirements were waived for the 2019-20 school year; therefore, there is no academic data to present for this school year.

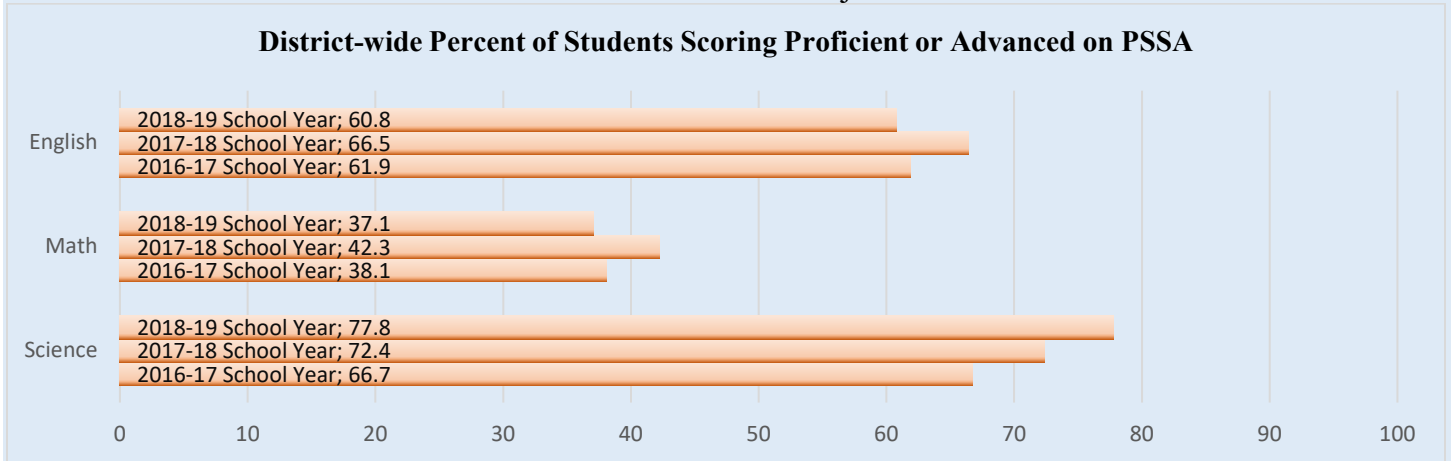
<sup>3</sup> Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

## Academic Information Continued

### What is the PSSA?

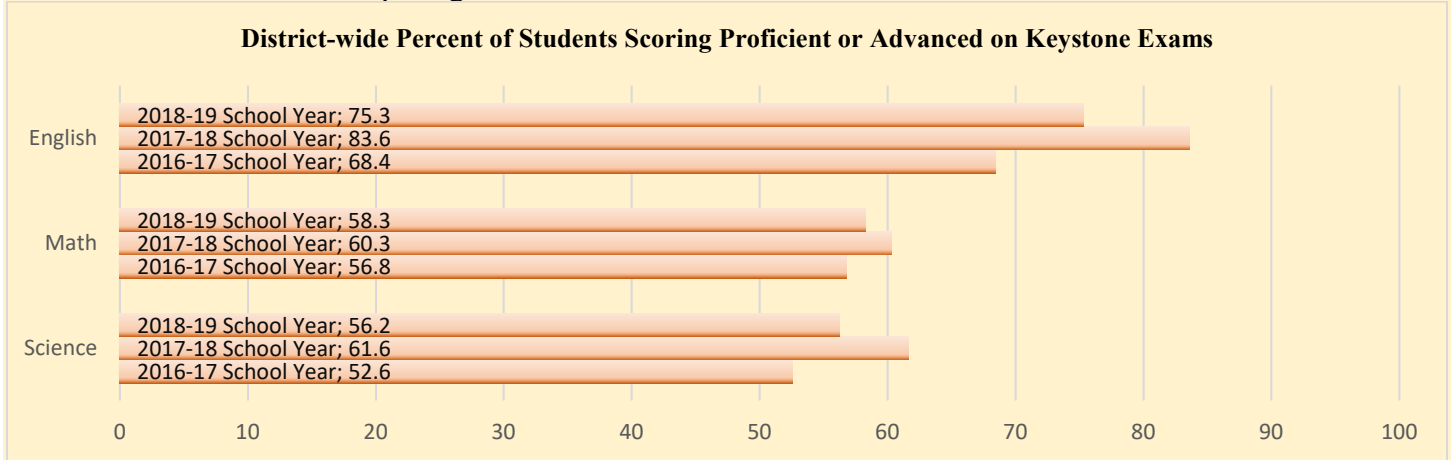
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

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



### What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.<sup>4</sup> In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.



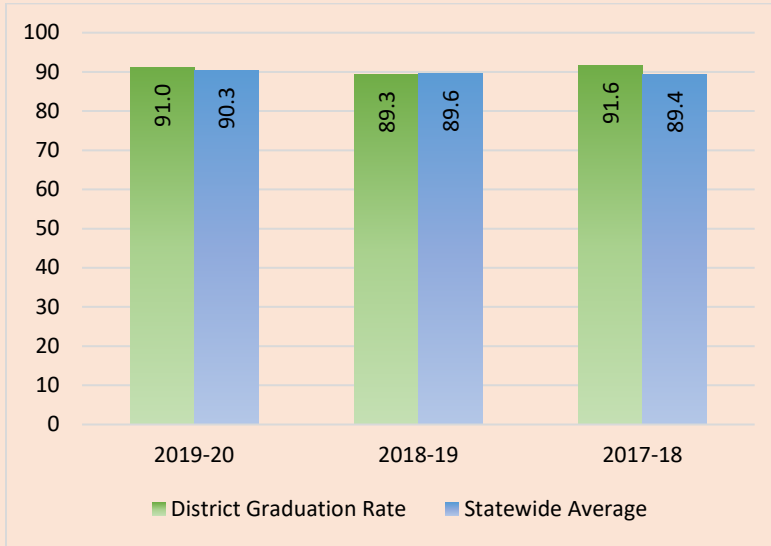
<sup>4</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone end-of-course exams (Keystone Exams) in the context of the pandemic of 2020: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/Pages/Keystone-Exams.aspx>



## Academic Information Continued

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

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



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

## Finding

### Finding

### The District Reported Inaccurate Transportation Data to PDE Resulting in a \$90,371 Overpayment to the District

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

#### **Student Transportation Subsidy**

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

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

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

Section 2543 of the PSC, which is entitled, "Sworn statement of amount expended for reimbursable transportation; payment; withholding" 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 Pennsylvania Department of Education (PDE) 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.) See 24 P.S. § 25-2543.

We found that the Elk Lake School District (District) reported inaccurate transportation data to the Pennsylvania Department of Education (PDE) during the 2016-17 through 2019-20 school years. The District inaccurately reported the number of students transported during these years and, consequently, the District was overpaid \$90,371 in regular transportation reimbursements.

**Background:** School districts receive two separate transportation reimbursement payments from PDE. The **regular** transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used for transporting 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 nonpublic school and charter school students transported. The errors identified in this finding pertain to the District's regular transportation reimbursements.

#### **Regular Transportation Reporting Errors**

PDE requires school districts to report the greatest number of students assigned to each vehicle at any one time during the day. If the number of students assigned to a vehicle changes during the school year, an average must be calculated and reported to the nearest tenth. We found that the District did not calculate or report the average number of students transported despite the number of students assigned changing throughout the school year for most vehicles. During the audit period, the District reported the number of students transported in one of two ways: 1) based on one annual vehicle roster, or 2) based on the number of students that was used to calculate a negotiated rate with its transportation contractor. Neither method of reporting complies with the PDE requirements.

Overall, we found that the District did not complete or report an average number of students transported for each vehicle, as required by PDE. We reviewed the student rosters and calculated the average number of students

Criteria relevant to the finding  
(continued):

**PDE instructions for Local Education Agencies (LEA) on how to complete the PDE-1049.**

The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE.

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf>

(Accessed on 02/15/22)

***Pupils Assigned***

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

transported for each vehicle for each year. The table below summarizes the reporting errors we identified and the corresponding overpayment for each school year.

**Table**

Elk Lake School District Regular Transportation Data Reporting Errors			
School Year	# of Vehicles with Errors <sup>6</sup>	Average number of Students Over Reported to PDE	Overpayment
2016-17	17	62.2	\$22,829
2017-18	26	67.9	\$21,216
2018-19	23	63.8	\$21,915
2019-20	20	57.5	\$24,411
<b>Totals:</b>	<b>86</b>	<b>251.4</b>	<b>\$90,371</b>

We found that District employees were not adequately trained on PDE transportation data reporting requirements, specifically the need to calculate a weighted average or sample average number of students transported. Additionally, the District did not develop comprehensive written procedures to ensure accurate reporting of transportation data to PDE.

We provided PDE with reports detailing the transportation data reporting errors for the 2016-17 through 2019-20 school years. We recommend that PDE adjust the District's future transportation reimbursement amount to recover the \$90,371 we identified as an overpayment.

**Recommendations**

The *Elk Lake School District* should:

1. Ensure that all District personnel involved in inputting, calculating, and reporting transportation data are trained on PDE's reporting requirements.
2. Develop clear, concise, and current written procedures to document the process to collect and report transportation data.
3. Review the transportation data reported to PDE for the 2020-21 school year to determine if similar errors were made and, if necessary, submit revised reports to PDE.

<sup>6</sup> The District used 34 total vehicles to transport students in the 2016-17 school year, 35 vehicles in the 2017-18 school year, 34 vehicles in the 2018-19 school year, and 34 vehicles in the 2019-20 school year.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future transportation subsidy to resolve the \$90,371 overpayment for regular transportation reimbursements.

### **Management Response**

District management provided the following response:

“Student data reported in eTran was based on the way the LEA paid the contractor rather than the monthly weighted average to the nearest tenth for assigned students.

“The LEA has revised its monthly odometer sheet that drivers are required to complete by adding the odometer mileage for the last student drop off on the PM trip.

“The LEA will utilize an Excel spreadsheet to document the monthly assigned students and weighted student average reported to the nearest tenth for submission on the annual eTran report to accurately determine the LEA pupil transportation subsidy. As per the findings, the LEA will not use the one-time student assigned roster for contract approval, nor use the number of students from a negotiated rate with the contractor.

“The LEA will review and, if necessary, revise the individual data reports submitted to PDE for the 2020-21 school year, and ensure the weighted student average is used for the current 2021-22 school year for determining the LEA's transportation subsidy.

“The LEA will ensure all personnel responsible for the input, calculation and reporting of transportation data to PDE will be trained on PDE requirements.

“The LEA will develop clear and concise written procedures for all personnel involved in the process of collecting and reporting transportation data to PDE.”

### **Auditor Conclusion**

We are pleased that the District has begun implementing corrective actions based on our audit recommendations. We believe that implementing all of our recommendations will enable the District to more accurately calculate and report transportation data to PDE.

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

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

## Appendix A: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>7</sup> is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Transportation Operations, Bus Driver Requirements, 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, 2016 through June 30, 2020. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.<sup>8</sup> *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.<sup>9</sup> The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

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<sup>7</sup> 72 P.S. §§ 402 and 403.

<sup>8</sup> District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

<sup>9</sup> Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

**Figure 1: Green Book Hierarchical Framework of Internal Control Standards**

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

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

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

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

**Figure 2 – Internal Control Components and Principles Identified as Significant**

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

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

### **Objectives/Scope/Methodology**

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District's annual financial reports, annual General Fund budgets, and the independent audit reports of the District's basic financial statements for the July 1, 2016 through June 30, 2020 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 transportation reimbursement from the Commonwealth?<sup>10</sup>
- ✓ To address this objective, we assessed the District's internal controls for obtaining, inputting, processing, and reporting transportation data to PDE. We obtained the PDE Summary of Pupil Transportation Subsidy Reports for the 2016-17, 2017-18, 2018-19, and 2019-20 school years and selected all 137 vehicles reported to PDE for testing.<sup>11</sup> For each vehicle, we obtained monthly vehicle rosters to determine if the transportation data, specifically the total students transported on each vehicle, was correctly calculated and accurately reported to PDE and that the District received the correct subsidy.

**Conclusion:** The results of our procedures identified areas of noncompliance related to the reporting of regular transportation data to PDE. Our results are detailed in the Finding beginning on page 6 of this report. We did not identify any internal control deficiencies.

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<sup>10</sup> See 24 P.S. § 25-2541(a).

<sup>11</sup> There were 34 vehicles reported for the 2016-17 school year, 35 for the 2017-18 school year, 34 for the 2018-19 school year, and 34 for the 2019-20 school year.



## **Bus Driver Requirements**

- Did the District ensure that all bus drivers transporting District students are approved by the Board of School Directors (Board) and had the required driver’s license, physical exam, training, background checks, and clearances<sup>12</sup> as outlined in applicable laws?<sup>13</sup> Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
- ✓ To address this objective, we assessed the District’s internal controls for reviewing, maintaining, and monitoring the required driver qualification and clearance documents and procedures for being made aware of who transported students daily. We determined if all drivers were approved by the District’s Board. We randomly selected 10 of 48 drivers transporting District students as of January 3, 2022, and we reviewed documentation to ensure the District complied with the requirements for those drivers.<sup>14</sup> We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals.

**Conclusion:** The results of our procedures did not disclose any reportable issues, and we did not identify any internal control deficiencies.

## **School Safety**

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, and memorandums of understanding with local law enforcement?<sup>15</sup> Also, did the District follow best practices related to physical building security and providing a safe school environment?
- ✓ To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, safety committee meeting minutes, vulnerability assessments, anti-bullying policies, school climate surveys, and memorandums of understanding with local law enforcement to assess whether the District had implemented basic safety practices.

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

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<sup>12</sup> Auditors reviewed the required state, federal, and child abuse background clearances that the District obtained from the most reliable sources available, including the FBI, the Pennsylvania State Police, and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

<sup>13</sup> PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education’s regulations 22 *Pa. Code Chapter 8*.

<sup>14</sup> While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

<sup>15</sup> Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?<sup>16</sup> Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?
- ✓ To address this objective, we reviewed the District's fire and security drill documentation to verify compliance with the Public School Code for the 2018-19 and 2019-20 school years. We determined if the District conducted a security drill for each building in the District within the first 90 days of each school year and if monthly fire and security drills were conducted while school was in session and 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 to determine if the statements were accurate.

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

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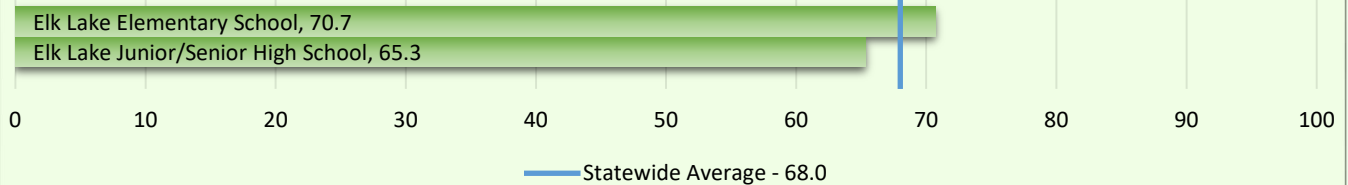
<sup>16</sup> Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

## Appendix B: Academic Detail

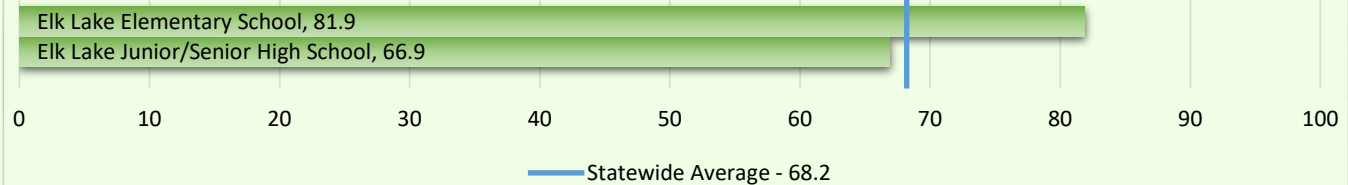
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>17</sup> Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>18</sup>

### SPP School Scores Compared to Statewide Averages

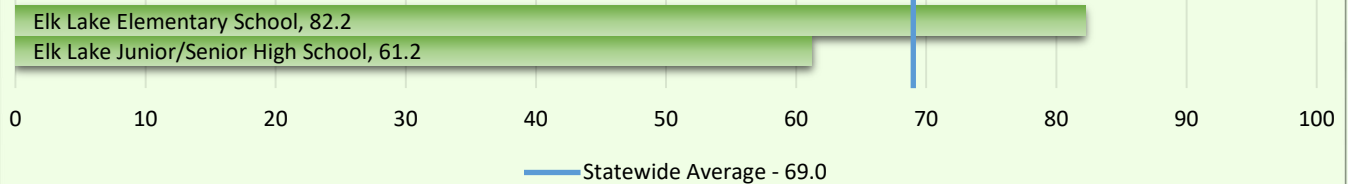
**2018-19**



**2017-18**



**2016-17**

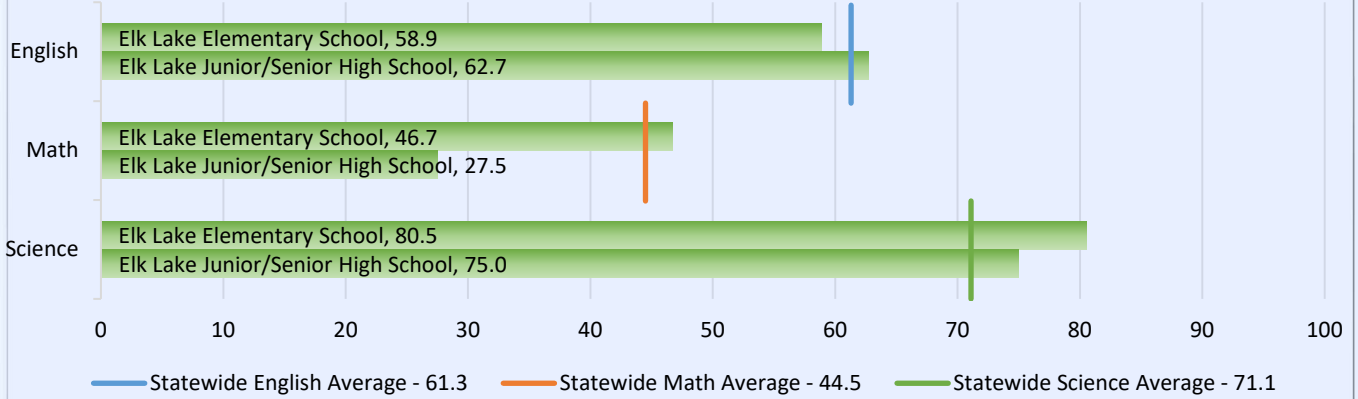


<sup>17</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

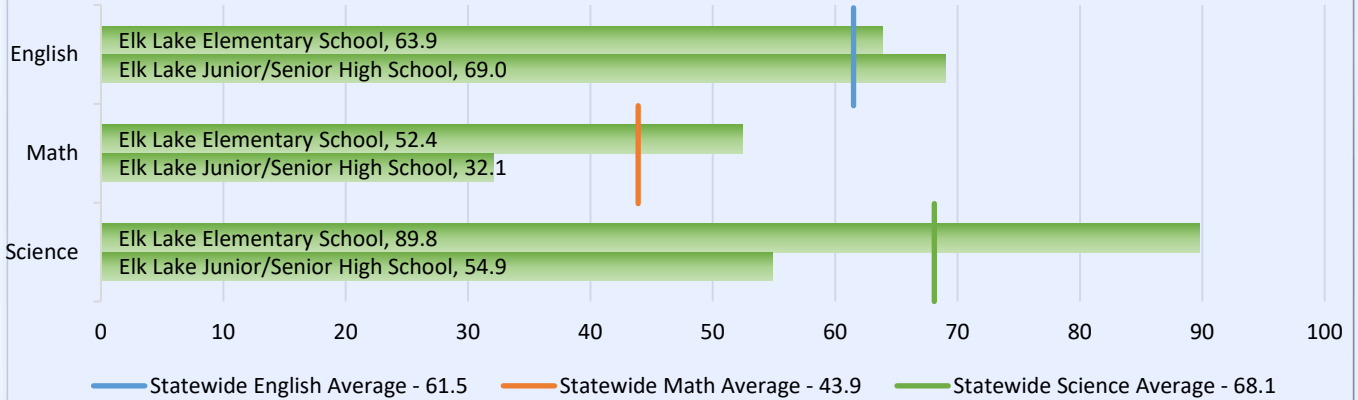
<sup>18</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

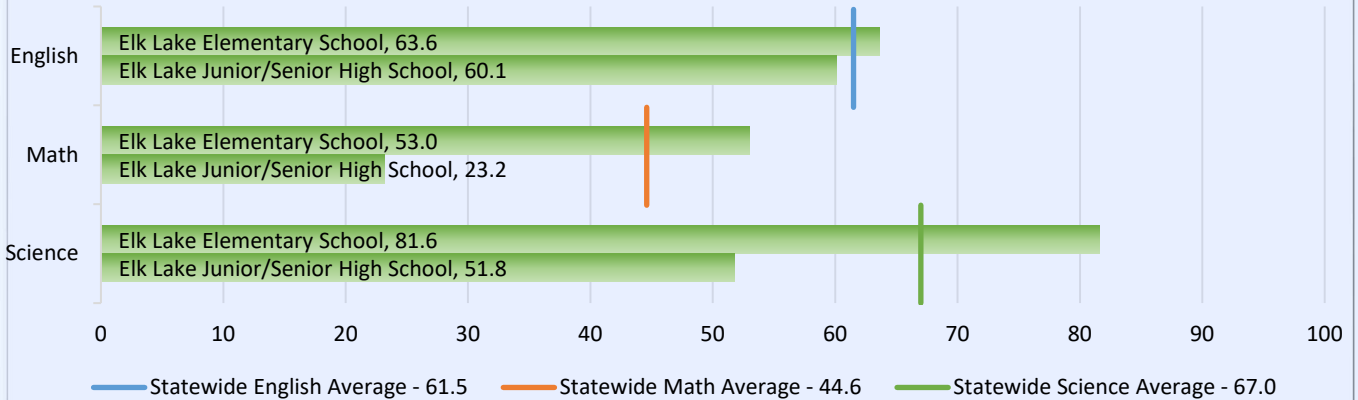
**2018-19**



**2017-18**

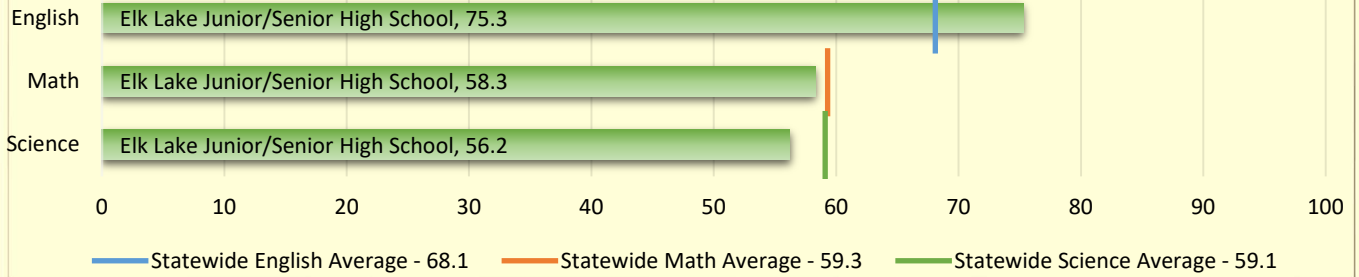


**2016-17**

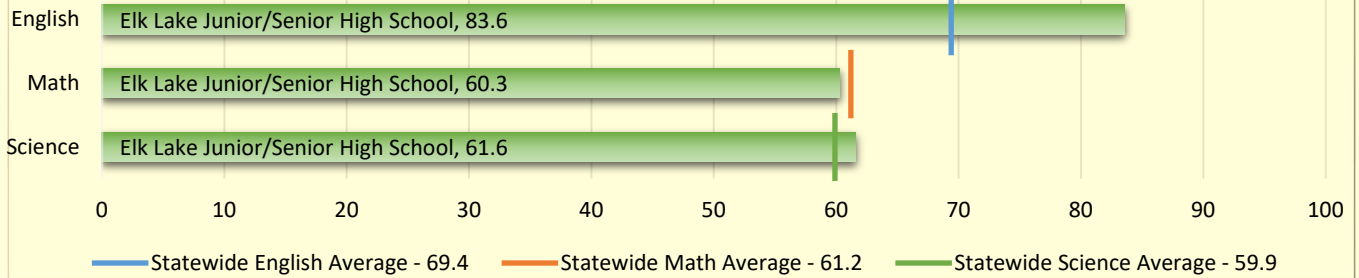


## Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

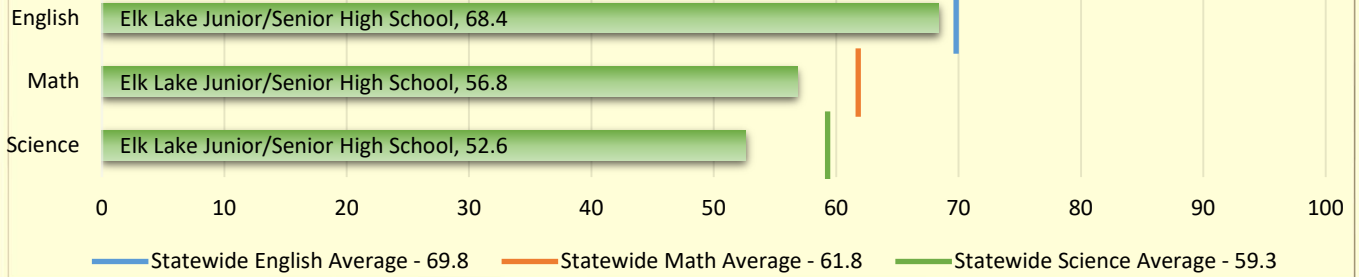
### 2018-19



### 2017-18



### 2016-17



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