

PERFORMANCE AUDIT

Harbor Creek School District Erie County, Pennsylvania

July 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mrs. Kelly Hess, Superintendent
Harbor Creek School District
6375 Buffalo Road
Harborcreek, Pennsylvania 16421

Mr. Curt Smith, Board President
Harbor Creek School District
6375 Buffalo Road
Harborcreek, Pennsylvania 16421

Dear Mrs. Hess and Mr. Smith:

We have conducted a performance audit of the Harbor Creek School District (District) for the period July 1, 2012 through June 30, 2016, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Transportation Operations
- Student Membership
- Data Integrity
- Administrator Contract Buy-out
- Bus Driver Requirements

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

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

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

- The District Inaccurately Reported Transportation Data to PDE Resulting in an Underpayment to the District of \$49,210

Mrs. Kelly Hess
Mr. Curt Smith
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

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

Eugene A. DePasquale
Auditor General

July 25, 2018

cc: **HARBOR CREEK SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2017-18 School Year ^A	
County	Erie
Total Square Miles	34
Number of School Buildings	5
Total Teachers	154
Total Full or Part-Time Support Staff	104
Total Administrators	14
Total Enrollment for Most Recent School Year	2,151
Intermediate Unit Number	5
District Vo-Tech School	Erie County Technical School

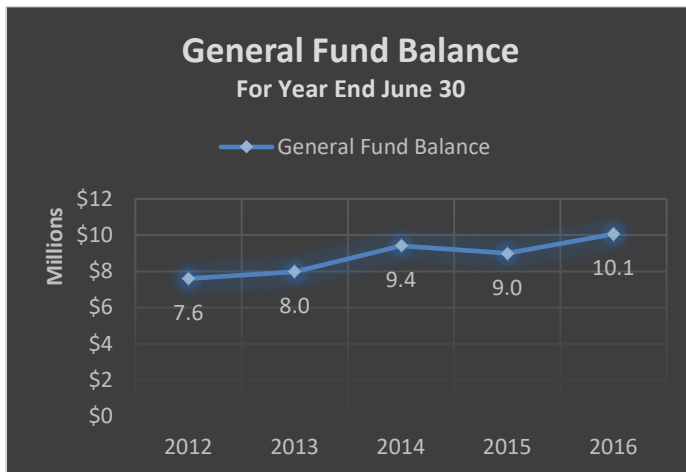
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

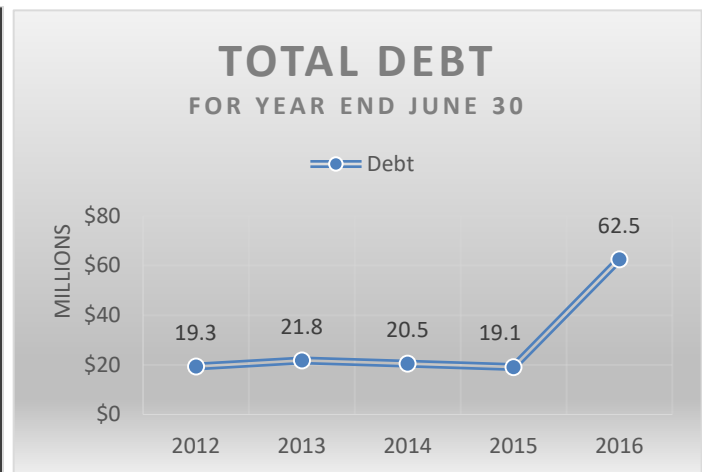
Harbor Creek School District will maximize the academic and civic potential of all students through a safe learning environment that promotes respect and acceptance and is supported by a highly qualified staff with involved parents and community.

Financial Information

The following pages contain financial information about the Harbor Creek 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**.

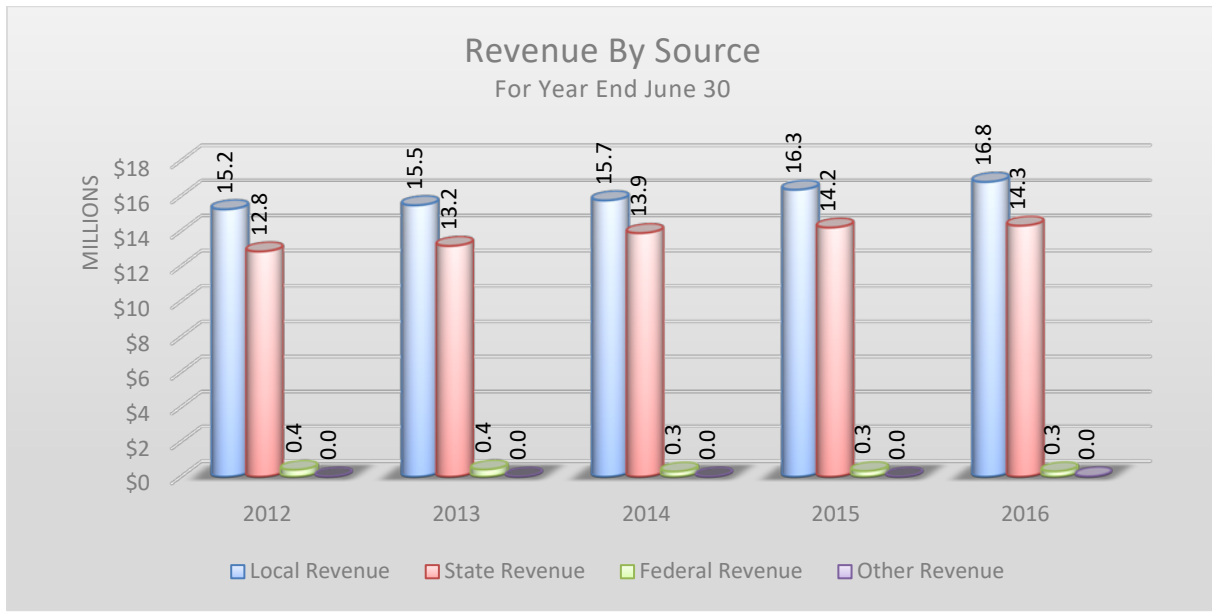
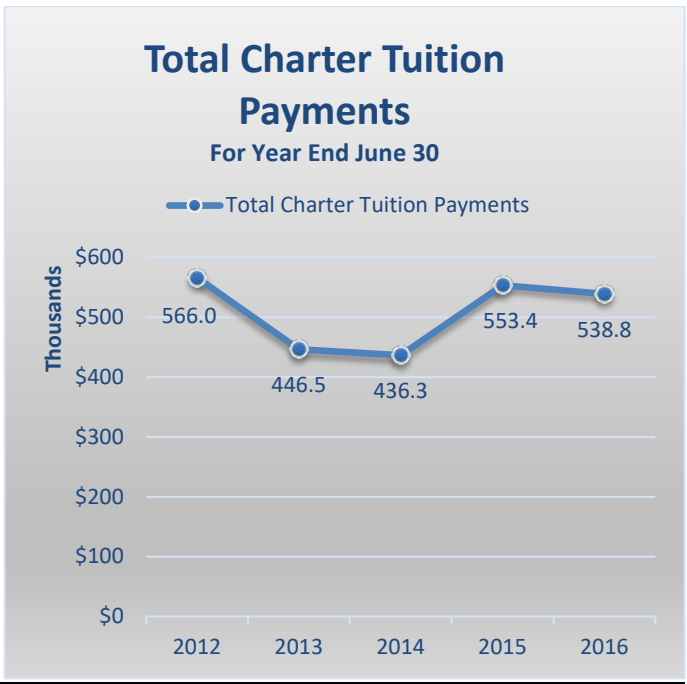
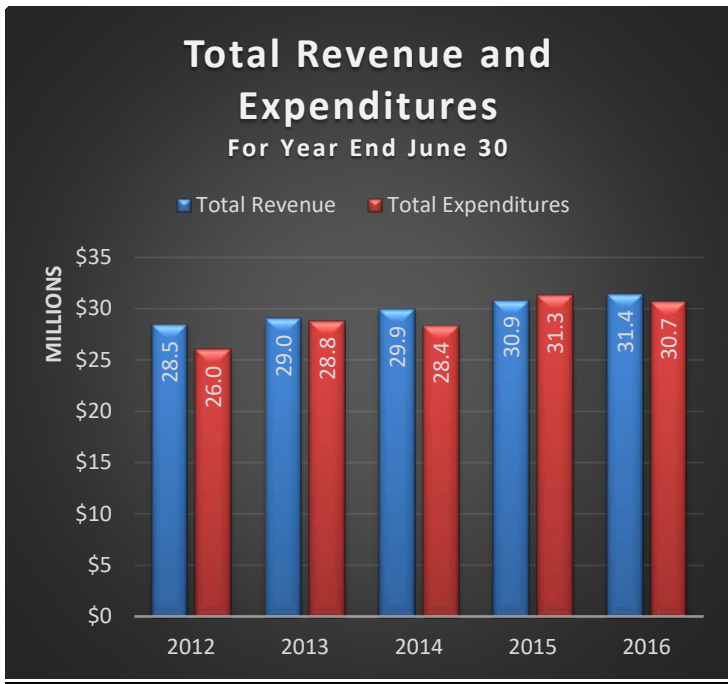


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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 and 2015-16 school years.¹ 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 chart.² 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.³

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 exams 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.⁴ PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

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.

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

² PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

³ 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.

⁴ 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 state Common 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.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.⁵ 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 at least 2020. 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.

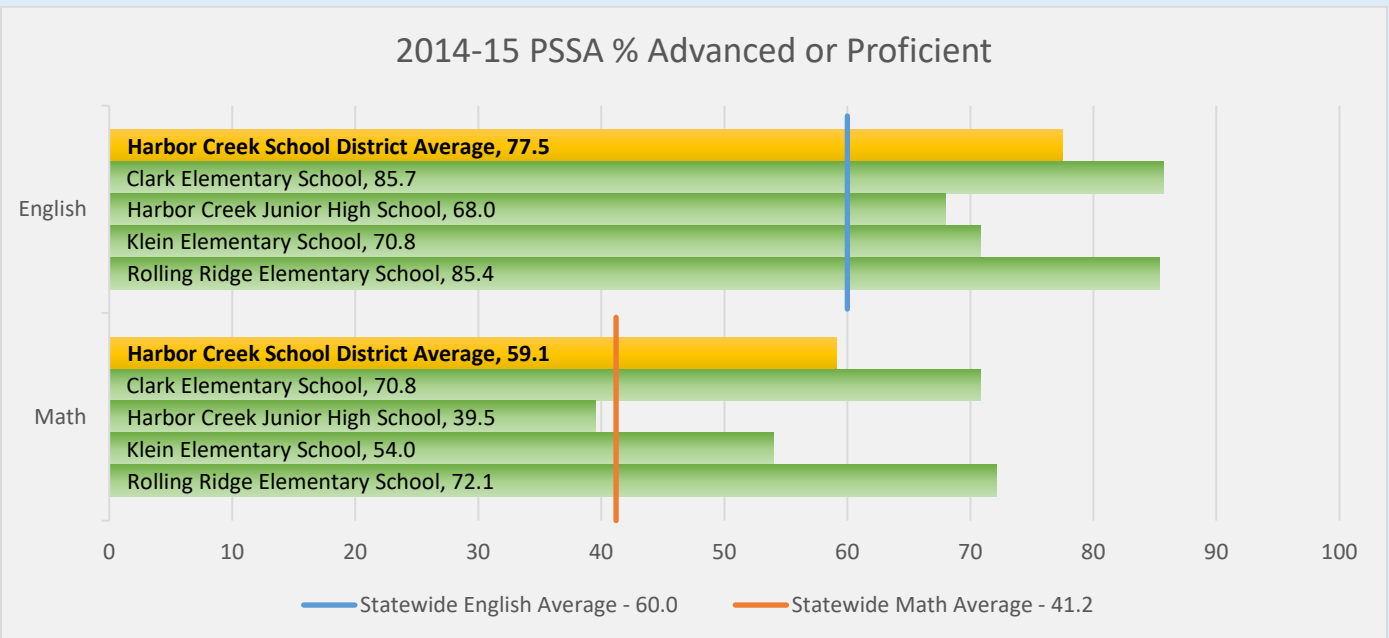
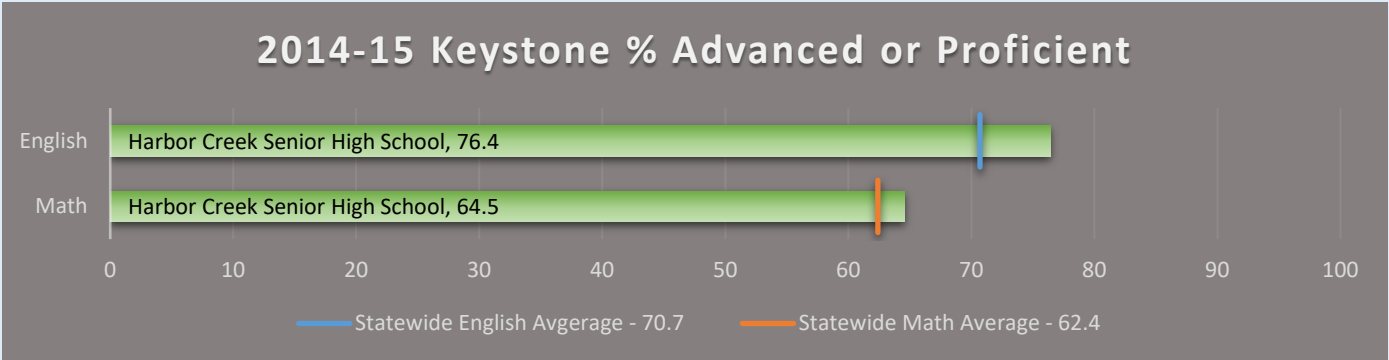
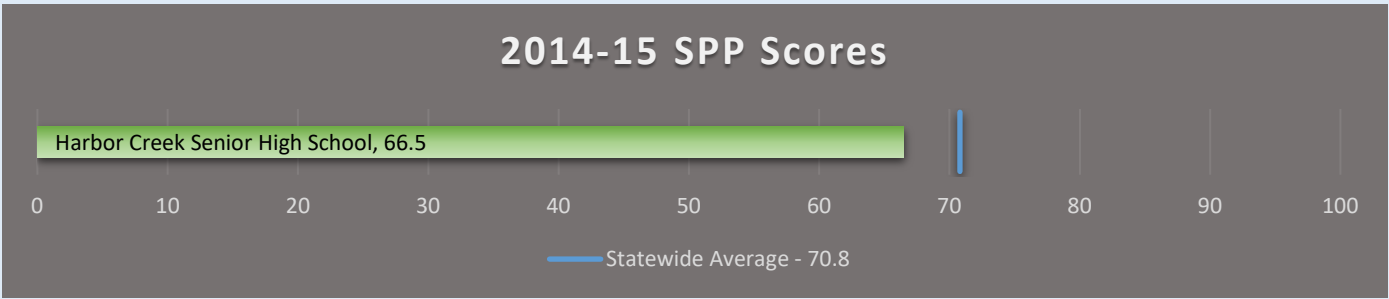
What is a 4-Year Cohort Graduation Rate?

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.⁶

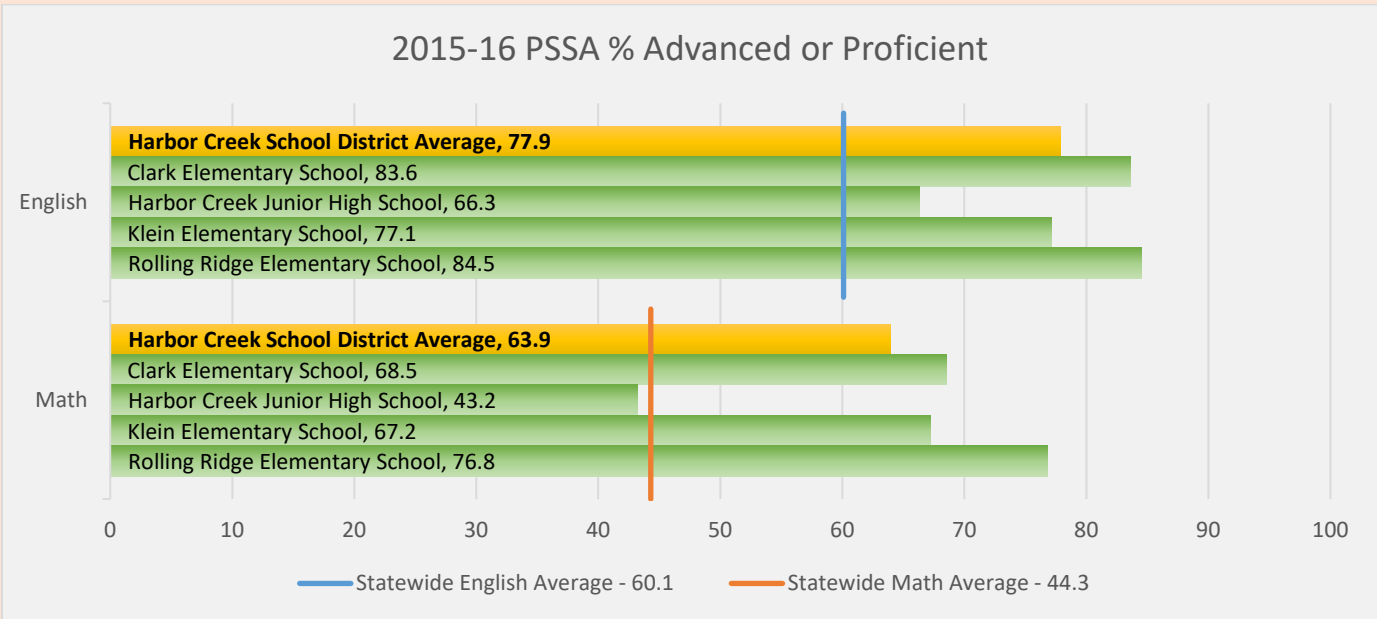
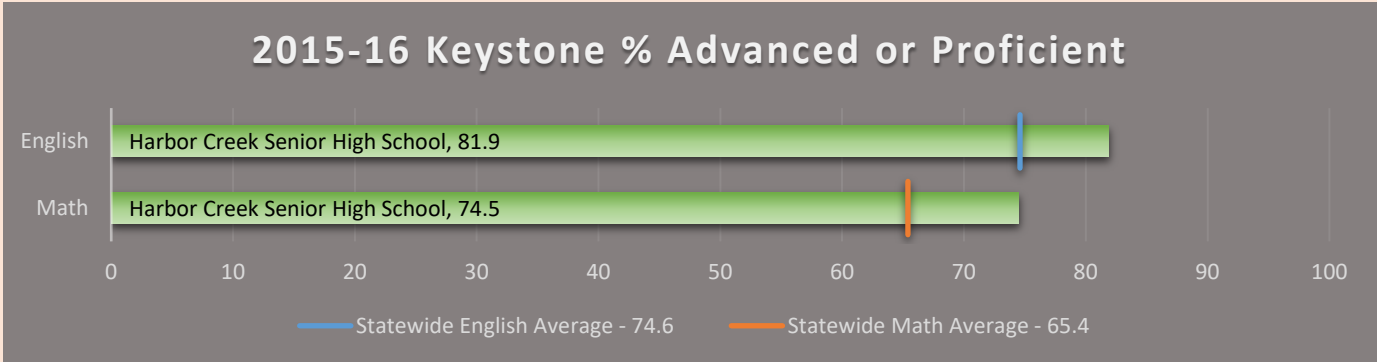
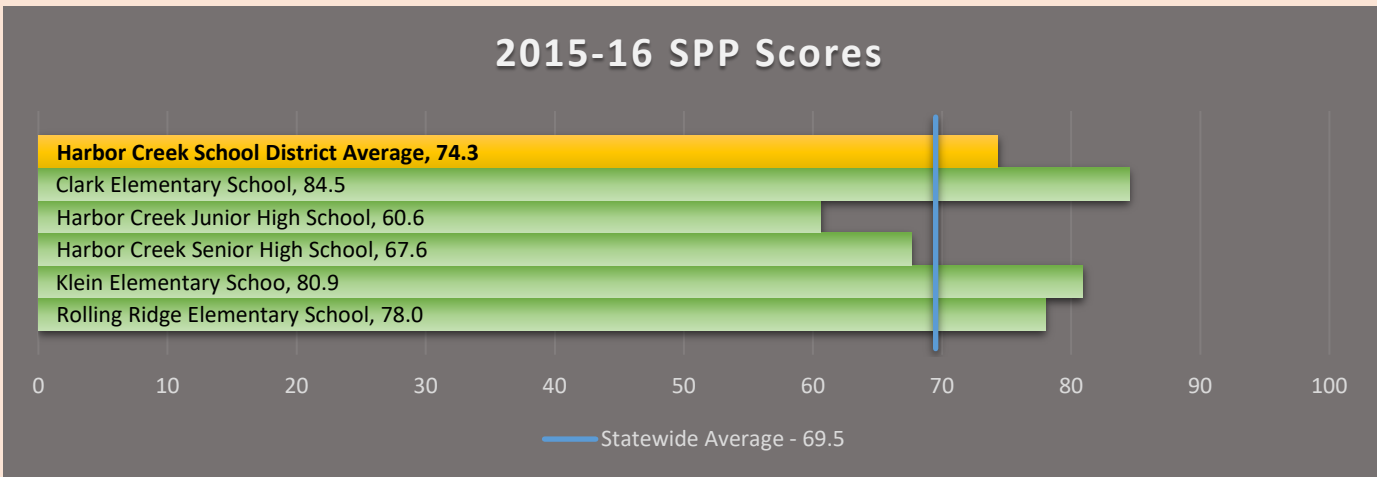
⁵ PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

⁶ 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>.

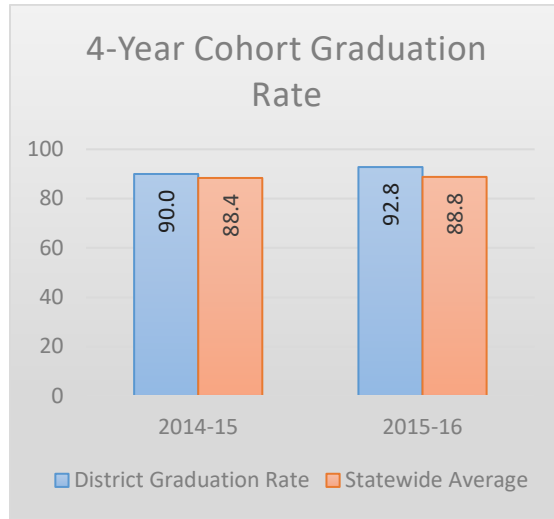
2014-15 Academic Data
School Scores Compared to Statewide Averages



2015-16 Academic Data
School Scores Compared to Statewide Averages



4-Year Cohort Graduation Rate



Finding

Finding

The District Inaccurately Reported Transportation Data to PDE Resulting in an Underpayment to the District of \$49,210

Criteria relevant to the finding:

Student Transportation Subsidy: The Public School Code (PSC) provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 of the PSC specifies the transportation formula and criteria. *See* 24 P.S. § 25-2541.

Total Students Transported: Section 2541 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).

Sworn Statement and Annual Filing Requirement

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

The Harbor Creek School District (District) was underpaid \$49,210 in transportation reimbursement from the Pennsylvania Department of Education (PDE). This underpayment was primarily due to the District incorrectly reporting the total number of days students were transported during the 2012-13 through 2015-16 school years. Additionally, the District incorrectly reported the total miles traveled during the 2015-16 school year, but this had less of a financial impact on the District’s transportation reimbursement underpayment.

Districts receive two separate transportation reimbursement payments from PDE. One reimbursement is based on the number of students transported, the number of days each vehicle was used for transporting students, and the number of miles of vehicles in service, both with and without students (i.e., regular transportation reimbursement). The other reimbursement is based on the number of charter school and nonpublic students transported (i.e., supplemental transportation reimbursement). The errors we identified in this finding impact the District’s regular transportation reimbursement.

Regular transportation reimbursement is based on several components that are reported by the District to PDE for use in calculating the District’s annual reimbursement amount. These components include, but are not limited to, the following:

- Total number of days each vehicle is used to transport students to and from school.
- Miles with and without students for each vehicle.
- Students assigned to each vehicle.

Criteria relevant to the finding (continued):

Section 2543 of the PSC, entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” states, in pertinent part:

“Annually, each school district entitled to reimbursement on account of student transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to student 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.” *Id.*

PDE instructions for local education agencies (LEAs) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE.

<http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransport%20Instructions%20PDE%201049.pdf> (accessed on May 30, 2018)

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.

Since the above listed components are integral to the calculation of the District’s transportation reimbursement, it is essential for the District to properly record, calculate, and report this information to PDE. PDE provides instructions to help districts report this information accurately. Relevant portions of these instructions are cited in our criteria box to the left of this finding.

The table below summarizes the District’s reporting errors by school year and the resulting regular transportation reimbursement overpayments.

Harbor Creek School District					
Student Transportation Data					
School Year	Total Vehicles Reported	Total Vehicles Reported with Errors	Total Mileage Over/(Under) Reported	Total Days Transported (Under) Reported	Subsidy Underpayment
2012-13	38	17	-	(82)	\$11,392
2013-14	39	16	-	(119)	\$18,393
2014-15	38	17	-	(48)	\$7,912
2015-16	37	19	0.3	(80)	\$11,513
Total:	152	69	0.3	(329)	\$49,210

Total mileage was incorrectly reported in the 2015-16 school year, as noted in the above table, due to calculation errors made when compiling the individual vehicle mileages into the PDE required cumulative total format. PDE guidelines state that the District report the number of miles per day that the vehicles traveled with and without students to the nearest tenth of a mile. If the figure changes during the year, the District is required to calculate a weighted or sample average. In this instance, the District incorrectly calculated the average for multiple vehicles in the 2015-16 school year.

In addition, districts are required to report the number of days each vehicle was in operation transporting students during the school year. PDE guidelines state that the District should report the number of days each vehicle provides transportation to and from school and to include any part of a day as one day transported. Depending upon the service the vehicle provides, the number of days transported could exceed or be less than the number of school days the district was in session. We found that the District failed to accurately report this information for the

*Criteria relevant to the finding
(continued):*

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 (a whole number) this vehicle provided to and from school transportation. Count any part of a day as one day. Depending upon the service the vehicle provided, this number could exceed or be less than the number of days the district was in session; however, summer school or “Extended School Year” (*Armstrong v. Kline*) transportation may not be included in this number. “Early Intervention” program transportation may be included. If the district received a waiver of instructional days due to a natural or other disaster (such as a hurricane), the waiver does not extend to transportation services. Only days on which transportation was actually provided may be reported.

2012-13 through 2015-16 school years. The errors made were attributed to the District not reporting the days the vehicles transported students to another public school, a charter school, or a parochial school (nonpublic school). The information reported to PDE is prepared by the transportation contractor and given to a District official who is responsible for reporting the information to PDE. This District official noted that he does not verify the information that is provided, but instead performs a cursory review to check for anomalies.

After we brought this reporting error to the District, the District contacted its transportation contractor and the contractor noted there was an error in their spreadsheet that was used in calculating the days transported. The contractor stated that the source of the data on the spreadsheet was monthly installment payments and not the days that the vehicles were used to transport students.

Transportation reimbursement is a significant revenue source for the District, and it is important that transportation data is submitted accurately to PDE so the District receives the correct amount of transportation reimbursement.

Recommendations

The *Harbor Creek School District* should:

1. Ensure that data provided by transportation contractors is reviewed in detail, including a comparison to supporting documentation, and that all data is verified by a District official prior to reporting it to PDE.
2. Ensure that PDE guidelines are followed in regard to calculating and reporting the miles with and without students, as well as reporting the total number of days each vehicle was used for transporting students.
3. Review the transportation data submitted for years subsequent to those reviewed during this audit for errors identified in this finding and make revisions to PDE if necessary.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future subsidies to resolve the underpayment of \$49,210.

Management Response

The District's management accepts this finding and concurs with the auditor's recommendations.

Student Days Transported were being calculated using school calendars as opposed to counting actual days transported. In most cases, this amount ends up being the same, however, in the case of non-public students who attend schools that have a different school calendar than Harbor Creek, the days transported could be different.

District personnel and the District's transportation contractor have already developed a spreadsheet in order to track bus runs and students transported on days that Harbor Creek has no school.

District personnel will ensure that transportation data provided by transportation contractors is reviewed in detail, compared to supporting documentation and verified by a District official prior to reporting it to PDE.

District personnel will ensure that PDE guidelines are followed in regard to calculating and reporting miles with and without students, as well as reporting the total number of days each vehicle was used for transporting students.

Subsequent years' data will be reviewed by District personnel and necessary revisions will be made to reports and resubmitted to PDE at the same time the District submits information for the 2017-18 school year.

Auditors Conclusion

We are pleased that the District has indicated its intention to implement our recommendations. We think our recommendations will help the District report more accurate transportation data to PDE and receive the correct amount of reimbursements. We will review any other corrective action implemented by the District during our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Harbor Creek School District resulted in no findings or observations.

Appendix: 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, Pennsylvania Department of Education (PDE), and other concerned entities.

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

Scope

Overall, our audit covered the period July 1, 2012 through June 30, 2016. In addition, the scope of each individual audit objective is detailed on the next page.

The Harbor Creek School District's (District) management is responsible for establishing and maintaining effective internal controls⁸ to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

⁷ 72 P.S. §§ 402 and 403.

⁸ Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2012 through June 30, 2016. We also determined if the District had key personnel or software vendor changes since the prior audit.

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

- Transportation Operations
- Student Membership
- Data Integrity
- Administrator Contract Buy-out
- Bus Driver Requirements
- School Safety

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

- ✓ Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?⁹
 - To address this objective, we randomly selected and reviewed 10 of the 37 total District buses for the 2015-16 school year and noted errors in number of days each vehicle was used in transporting students for 5 of the 10 vehicles selected. Testing was expanded and included buses that were used to transport students to nonpublic schools on days when the District was not in session and, therefore, exceeded 180 days per year. We reviewed an additional 12 buses reported for the 2015-16 school year, 20 out of 38 buses reported for the 2014-15 school year, 17 out of 39 buses reported for the 2013-14 school year, and 20 out of 38 buses reported for the 2012-13 school year. We obtained information that supported data reported to PDE to ensure that the District reported the correct information and received the appropriate transportation subsidies from PDE. This information included: monthly odometer readings, student rosters, and school calendar.¹⁰ Our review of this objective resulted in the finding in this report.

⁹ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹⁰ While representative selection is a required factor or audit sampling methodologies, audit sampling 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.

- ✓ Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?¹¹
 - To address this objective, we reviewed all 13 nonresident students reported by the District to PDE during the 2012-13 and 2013-14 school years.¹² We obtained documentation to verify that the custodial parent or guardian was not a resident of the District and the foster parent received a stipend for caring for the student. The student listings were compared to the total days reported on the Instructional Time and Membership Report to ensure that the District received the correct reimbursement for these nonresident students. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that the membership data it reported in the Pennsylvania Information Management System was accurate, valid and reliable?
 - To address this objective, we randomly selected 20 out of 2,242 total registered students (5 residents, 5 nonresidents, 5 vocational technical center, and 5 intermediate unit) for the vendor software listing for the 2015-16 school year and verified that each child was appropriately registered with the District.¹³ Our review of this objective did not disclose any reportable issues.

- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code¹⁴ and the Public School Employees' Retirement System guidelines?
 - To address this objective, we reviewed the contract(s), settlement agreement(s), board meeting minutes, board policies and payroll records for all nine administrator(s) who separated employment with the District during the period July 1, 2012 through June 30, 2016. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?¹⁵ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?

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

¹² Five nonresident students in the 2012-13 school year and eight nonresident students in the 2013-14 school year.

¹³ While representative selection is a required factor or audit sampling methodologies, audit sampling 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.

¹⁴ 24 P.S. § 10-1073(e)(v)

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

- To address this objective, we randomly selected 10 of the 56 bus drivers transporting District students as of February 13, 2018, and reviewed the bus drivers' credentials to ensure the District complied with the requirements for bus drivers.¹⁶ We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District take actions to ensure it provided a safe school environment?¹⁷
 - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, and after action reports. In addition, we conducted on-site reviews at two out of the District's five school buildings¹⁸ to assess whether the District had implemented basic safety practices.¹⁹ These two buildings were selected because we didn't conduct on-site reviews at either building during our prior audits. Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials, PDE and, if necessary, other appropriate agencies.

¹⁶ While representative selection is a required factor or audit sampling methodologies, audit sampling 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.

¹⁷ 24 P.S. § 13-1301-A *et seq.*

¹⁸ While representative selection is a required factor or audit sampling methodologies, audit sampling 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.

¹⁹ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

Distribution List

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

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

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

The Honorable Joe Torsella

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Pennsylvania State Education Association
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Mr. Nathan Mains

Executive Director
Pennsylvania School Boards Association
400 Bent Creek Boulevard
Mechanicsburg, PA 17050

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