

LIMITED PROCEDURES ENGAGEMENT

Jefferson County-DuBois Area Vocational-Technical School Jefferson County, Pennsylvania

December 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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AUDITOR GENERAL

Dr. Barry Fillman, Administrative Director
Jefferson County-DuBois Area Vocational-Technical
School
576 Vo-Tech Road
Reynoldsville, Pennsylvania 15851

Dr. Fred Park, Chairperson
Jefferson County-DuBois Area Vocational-Technical
School
576 Vo-Tech Road
Reynoldsville, Pennsylvania 15851

Dear Dr. Fillman and Dr. Park:

We conducted a Limited Procedures Engagement (LPE) of the Jefferson County-DuBois Area Vocational-Technical School (Center) 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 Center have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the Center comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

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 full 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 Center officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

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

Dr. Barry Fillman

Dr. Fred Park

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

We appreciate the Center's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale

Auditor General

December 11, 2019

cc: **JEFFERSON COUNTY-DUBOIS AREA VOCATIONAL-TECHNICAL SCHOOL**
Joint Operating Committee

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Background Information

School Characteristics 2018-19 School Year ^A	
Counties	Jefferson and Clearfield
Full-Time or Part-Time School	Full-Time
Secondary Pupils Enrolled	342
Post-Secondary Pupils Enrolled	23
Total Teachers	31
Total Full or Part-Time Support Staff	28
Total Administrators	4
Intermediate Unit Number	6

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

Mission Statement^A

Jefferson County-DuBois Area Vocational-Technical School's mission is to ensure our students:

- Graduate with industry-recognized credentials.
- Acquire training in emerging career trends.
- Attain placement in a high-demand career.
- Receive opportunity for additional educational experience.

The operation, administration, and management of the Jefferson County-DuBois Area Vocational-Technical School (Center) are directed by a joint operating committee (JOC), which is comprised of eight members from the following school districts:

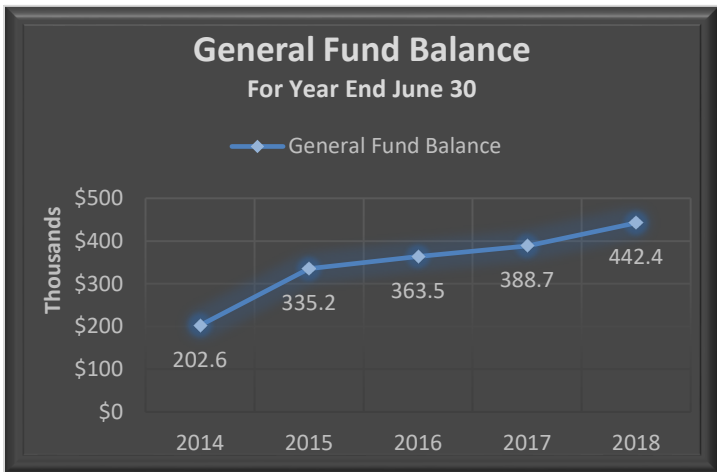
Brockway Area
DuBois Area

Brookville Area
Punxsutawney Area

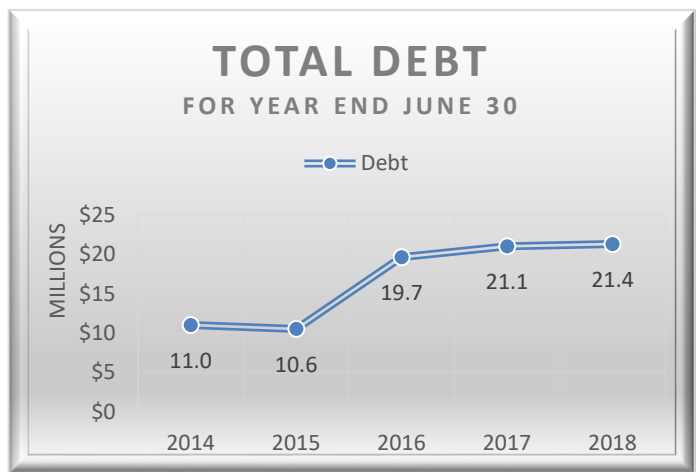
The JOC members are appointed by the individual school boards at the December meeting, each to serve a three-year term.

Financial Information

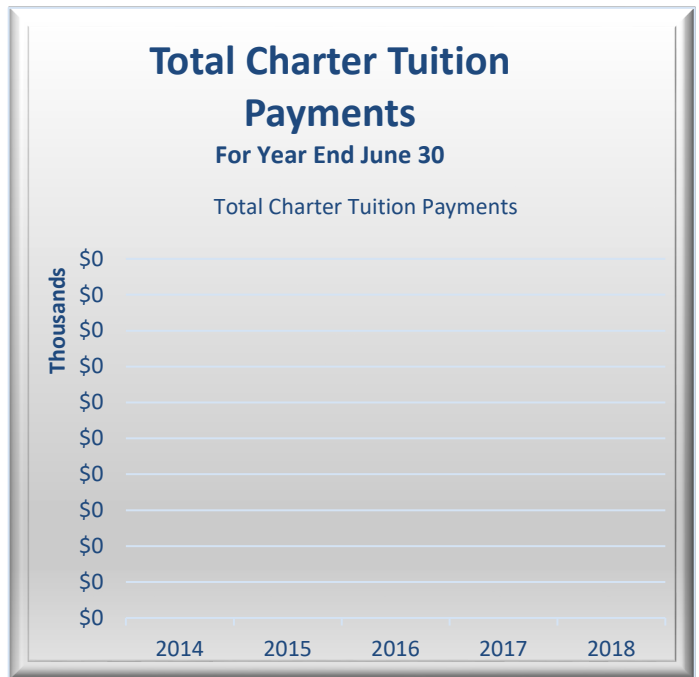
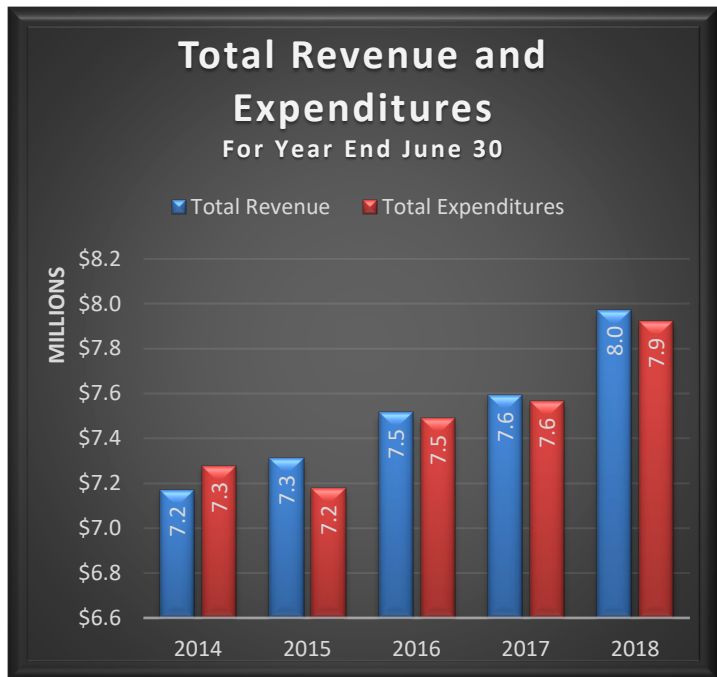
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE’s public website. This information was not audited and is presented for **informational purposes only**.



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

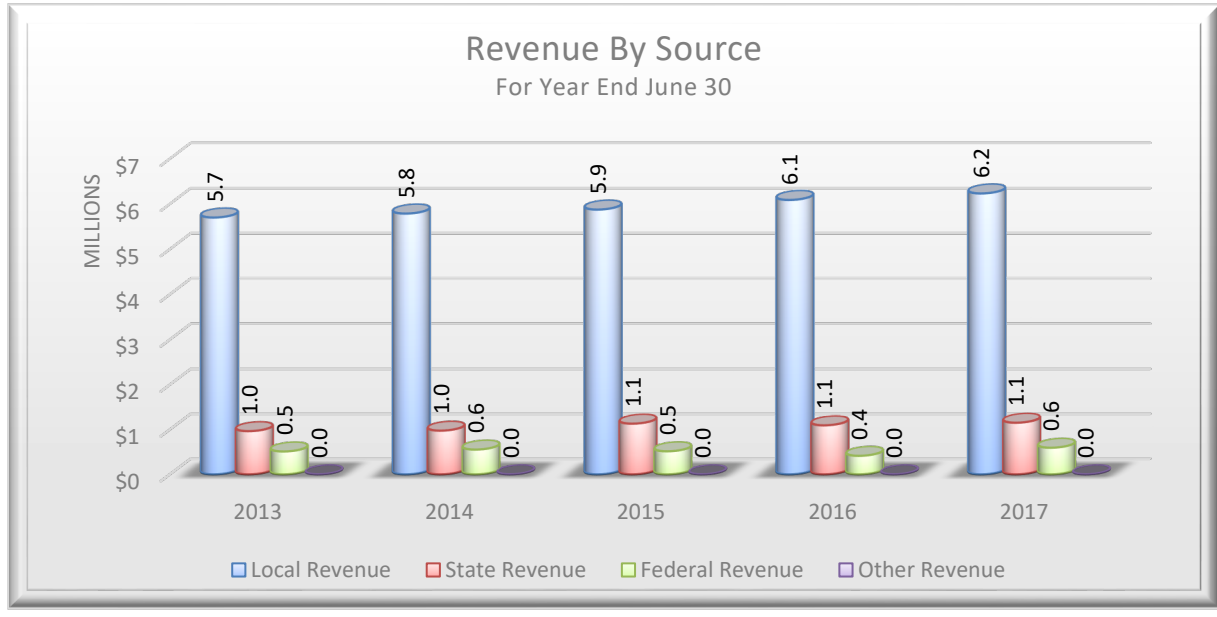


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.



Note: Career and technical centers do not make payments to charter schools for tuition. These payments are made by the home district of each student.

Financial Information Continued



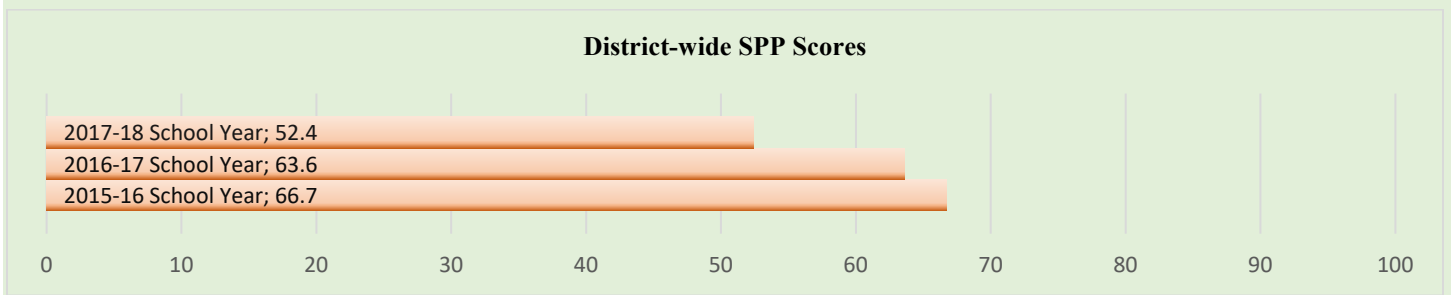
Local revenues were primarily obtained from direct payments by the member districts based on the approved budget. Each district's proportionate share of the operating expenditures was determined by a formula involving average daily membership as specified in the Articles of Agreement.

Academic Information

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the Center obtained from PDE's data files for the 2015-16, 2016-17, and 2017-18 school years.¹ These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the Center'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.²

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.³



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

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

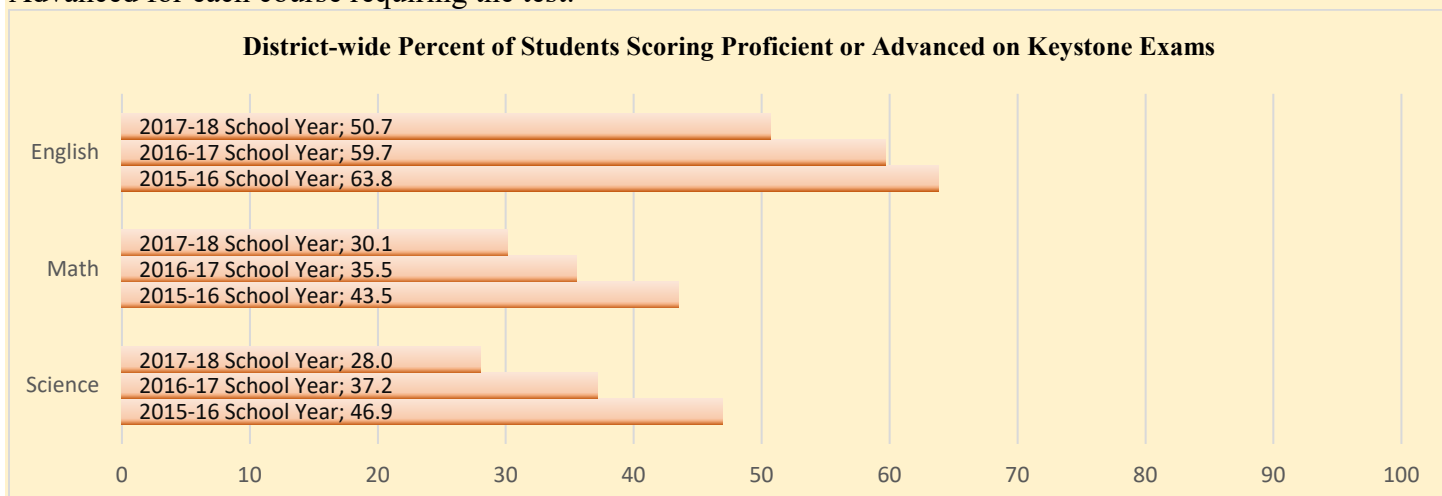
Academic Information Continued

What is the PSSA?

The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools. Since Center's do not educate students below grade 9, PSSA scores are not provided.

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.⁴ 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.

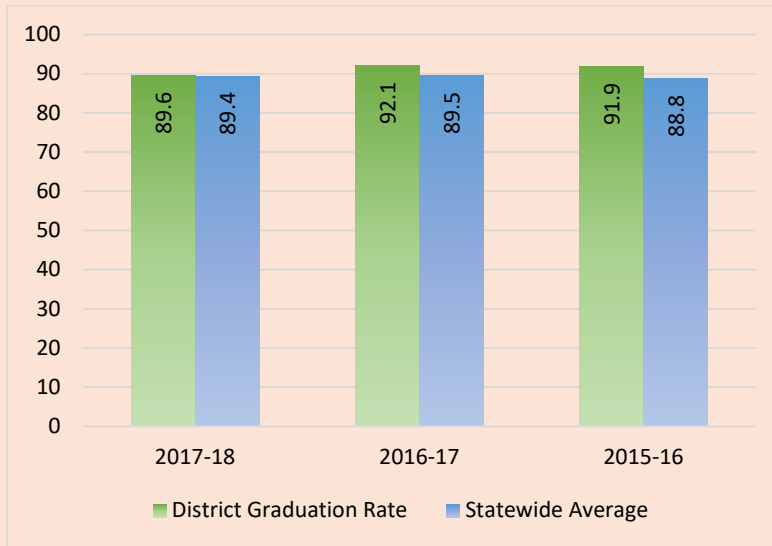


⁴ Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. See 24 P.S. § 1-121(b)(1).

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.⁵



⁵ 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>.

Finding

Finding

The Jefferson County-DuBois AVTS Failed to Conduct Monthly Fire Drills as Required by the Public School Code

Criteria relevant to the finding:

The following Public School Code (PSC) provisions, as implemented by the Pennsylvania Department of Education (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 Jefferson County-Dubois Area Vocational-Technical School (Center) fire drill reports for the 2017-18 school year disclosed that the Center failed to conduct monthly fire drills, as required by Section 1517(a) of the Public School Code (PSC).⁶

During our review period, the PSC specifically mandated that monthly fire drills be conducted *each and every* month while school was in session with students and staff present. Fire drill data must be annually reported to the Pennsylvania Department of Education (PDE). As such, we obtained and reviewed the 2017-18 Fire Drill Accuracy Certification Statement (ACS) report filed with PDE for the Center’s one school building. We also examined supporting documentation to determine if fire drills were conducted as required each month from September 2017 through May 2018.

We found that the Center only conducted four fire drills in its only school building instead of the nine fire drills required for the nine school months reviewed. The five missed fire drills were accurately reported to PDE as not being conducted and included Center comments such as “weather” or “testing” as the reasons for not conducting fire drills. During our review, the Center’s Director verbally explained that emergency drills, such as lockdown drills and shelter in place drills, were conducted in some months that fire drills were not. The Director could not recall why the emergency drills were not documented on the ACS report. Regardless of the Center’s reasons, five monthly fire drills, or 56 percent, were not conducted as required.

During the 2017-18 school year, monthly fire drills were required under the PSC and should not have been missed or substituted with other types of emergency drills. The PSC did not provide for any exceptions (including weather conditions) for not conducting a fire drill each and every month while school was in session. Further, the accurate reporting of missed fire drills for any reason does not negate the fact that the Center did not comply with the PSC’s monthly fire drill requirement.

In conclusion, it is vitally important that the Center students and staff regularly participate in fire drills and other emergency drills while school is in session throughout the school year. The PSC’s long standing fire drill requirement specifically mandates that fire drills be conducted *each and*

⁶ 24 P.S. § 15-1517(a).

*Criteria relevant to the finding
(continued):*

According to 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 Pennsylvania Information Management System (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.

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).

every month while school is in session with students and staff present. As further explained in the criteria section of this finding, recent amendments to the PSC reinforce the importance of conducting monthly fire drills and school security drills. The safety of students, school staff, and others (i.e., visitors and contractors) must be paramount at all times.

Recommendations

The *Jefferson County–DuBois Area Vocational-Technical School* should:

1. Conduct monthly fire drills with staff and students while school is in session, as required by the PSC.
2. Consult with its solicitor to ensure it is fully aware of all amendments (discussed in the criteria box) to the PSC regarding fire and school security drill requirements for future school years.

Management Response

Management provided the following response:

“In 2019-20, we are holding monthly drills as required by PSC.

We will consult with the solicitor to ensure we are compliant with regulations of Act 39 of 2018 as recommended.”

Auditor Conclusion

We are pleased that the Center addressed both of our recommendations and is now holding monthly fire drills to be compliant with the PSC. We will follow-up to ensure the Center is conducting all required drills during our next engagement.

Status of Prior Audit Findings and Observations

Our prior Limited Procedures Engagement of the Jefferson County-DuBois Area Vocational-Technical School resulted in no findings or observations.

Distribution List

This letter was initially distributed to the Administrative Director of the Center, the Joint Operating Committee, and the following stakeholders:

The Honorable Tom W. Wolf

Governor
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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

State Treasurer
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Dr. David Wazeter

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Mr. Nathan Mains

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Mechanicsburg, PA 17050

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