

PERFORMANCE AUDIT

Juniata County School District Juniata County, Pennsylvania

January 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Dr. Gary L. Dawson, Superintendent
Juniata County School District
146 Weatherby Way
Mifflintown, Pennsylvania 17059

Ms. Angela Varner, Board President
Juniata County School District
146 Weatherby Way
Mifflintown, Pennsylvania 17059

Dear Dr. Dawson and Ms. Varner:

We have conducted a performance audit of the Juniata County 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:

- Nonresident Student Data
- Career and Technical Education Reimbursement
- Transportation Operations
- Administrator Separations
- 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 and significant internal control deficiencies in the areas of nonresident student data, career and technical education reimbursement, and transportation operations. These deficiencies are detailed in the three findings of this report. A summary of the results is presented in the Executive Summary section of this report.

In addition, we identified internal control deficiencies in the areas of administrator separations and bus driver requirements that were not significant but warranted the attention of the District management. These deficiencies were communicated to District management for their consideration.

Dr. Gary L. Dawson

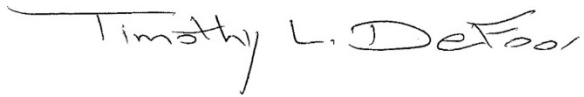
Ms. Angela Varner

Page 2

Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and relevant requirements.

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

December 28, 2021

cc: **JUNIATA COUNTY SCHOOL DISTRICT** Board of School Directors

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Juniata County School District (District). Our audit sought to answer certain questions regarding the District's application of best practices and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Our audit scope covered the period July 1, 2016 through June 30, 2020, except as otherwise indicated in the audit scope, objectives, and methodology section of the report (see Appendix A). Compliance specific to state subsidies and reimbursements was determined for the 2016-17 through the 2019-20 school years.

Audit Conclusion and Results

Our audit found areas of noncompliance and significant internal control deficiencies as detailed in the three findings in this report.

Finding No. 1: The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Nonresident Student Data to PDE Resulting in an Overpayment of \$363,487.

We found that the District failed to implement an adequate internal control system over the input, categorization, and reporting of nonresident student data resulting in a \$363,487 net overpayment from the Pennsylvania Department of Education (PDE). This overpayment was caused by the District inaccurately reporting the number of foster students educated by the District during the 2016-17 through 2019-20 school years (see page 7).

Finding No. 2: The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting Career and Technical Education Enrollment to PDE Resulting in an Underpayment of \$24,402.

We found that the District failed to implement an adequate internal control system over the input, categorization, and reporting of career and technical education (CTE) student data resulting in a \$24,402 underpayment from PDE. This underpayment was caused by the District's failure to report reimbursable students enrolled in approved secondary CTE programs at one of two District high schools during the 2016-17 school year (see page 11).

Finding No. 3: The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Supplemental Transportation Data Resulting in an Underpayment of \$23,870.

We found that the District did not implement an adequate internal control system over the categorization, calculation, and reporting of supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school and charter school students it transported during the 2016-17 through 2019-20 school years, which resulted in a \$23,870 underpayment in supplemental transportation reimbursements (see page 14).

Status of Prior Audit Findings and Observations.

There were no findings or observations in our prior audit report.

Background Information

School Characteristics 2020-21 School Year*	
County	Juniata
Total Square Miles	372
Number of School Buildings	5 ^A
Total Teachers	186
Total Full or Part-Time Support Staff	85
Total Administrators	11
Total Enrollment for Most Recent School Year	2,326
Intermediate Unit Number	11
District Career and Technical School	Mifflin County Academy of Science & Technology

Mission Statement*

Accept Challenges, Pursue Goals, and Become Lifelong Learners

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

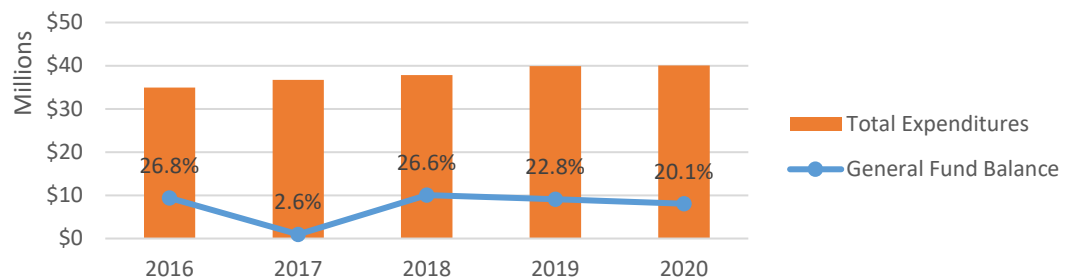
A -The District closed six elementary school buildings in December 2018 and consolidated them into the two remaining elementary schools.

Financial Information

The following pages contain financial information about the Juniata County 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**.

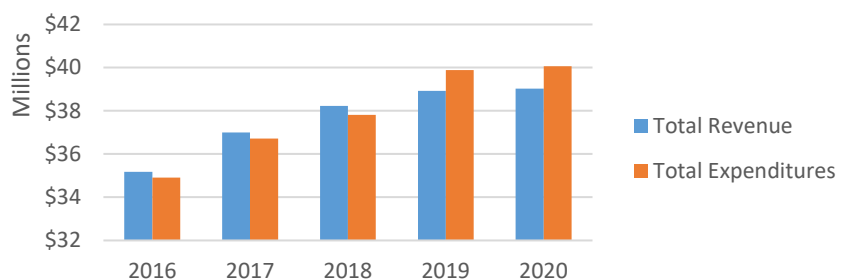
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$9,363,024
2017	\$9,634,424
2018	\$10,052,114
2019	\$9,089,794
2020	\$8,051,294



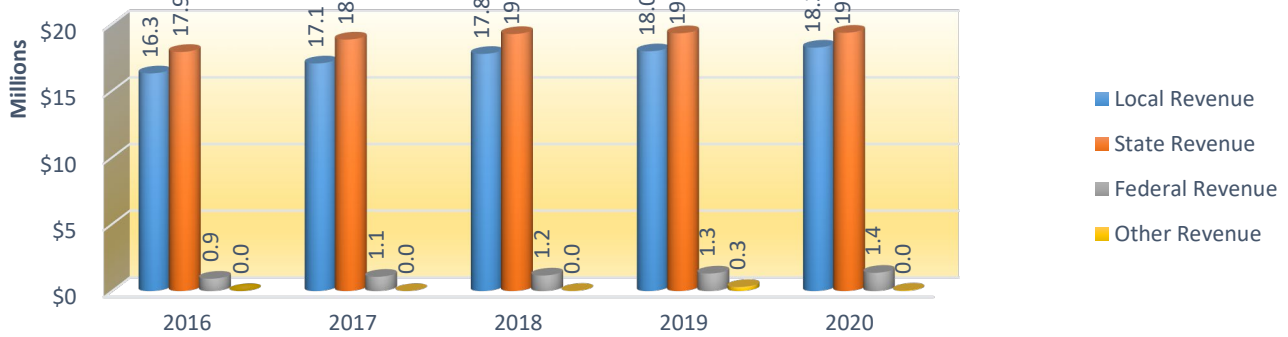
Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$35,169,799	\$34,916,393
2017	\$36,994,168	\$36,722,769
2018	\$38,233,508	\$37,815,818
2019	\$38,922,938	\$39,885,259
2020	\$39,031,318	\$40,069,817

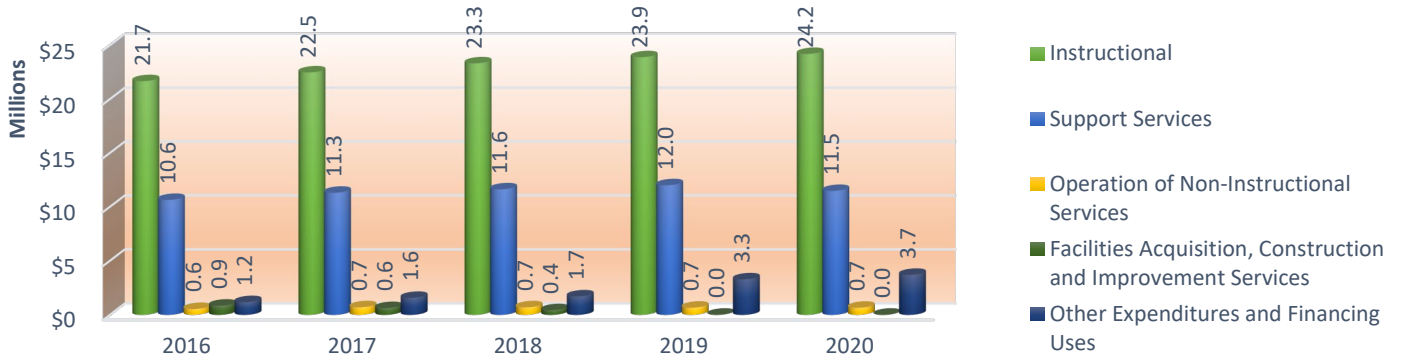


Financial Information Continued

Revenues by Source

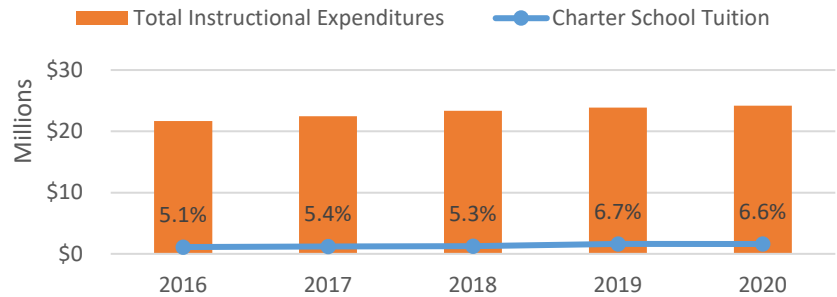


Expenditures by Function

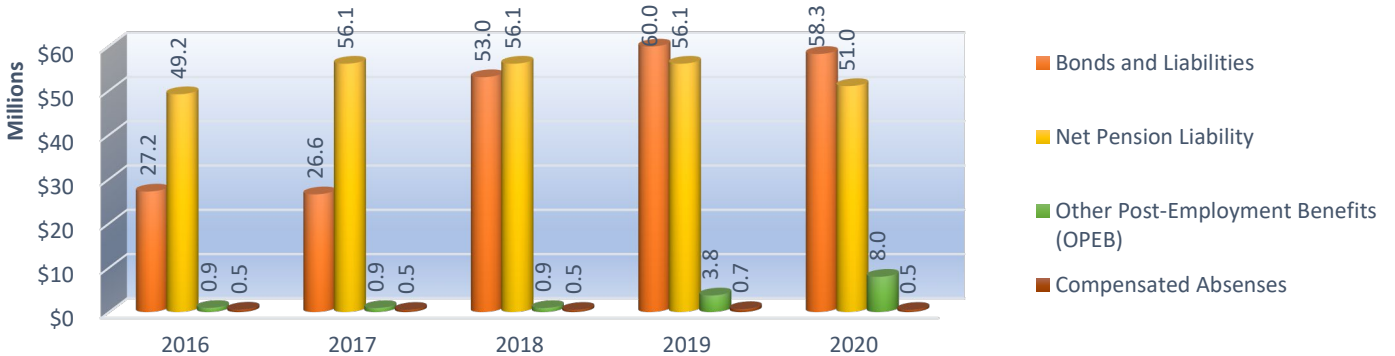


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$1,109,718	\$21,674,600
2017	\$1,210,797	\$22,486,610
2018	\$1,235,848	\$23,327,084
2019	\$1,595,992	\$23,896,646
2020	\$1,605,585	\$24,199,276



Long-Term Debt

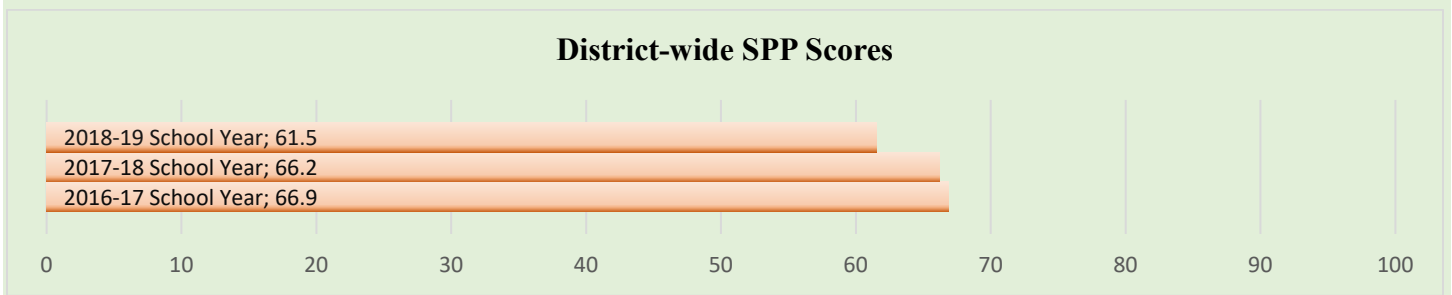


Academic Information¹

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.² In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.³ 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.



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 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.

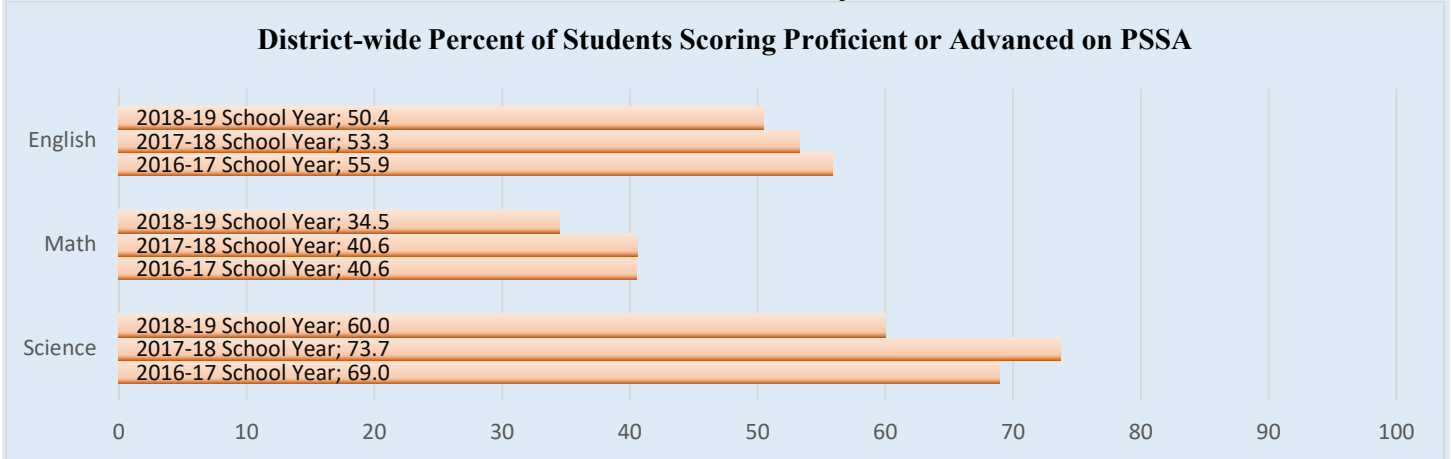
³ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

Academic Information Continued

What is the PSSA?

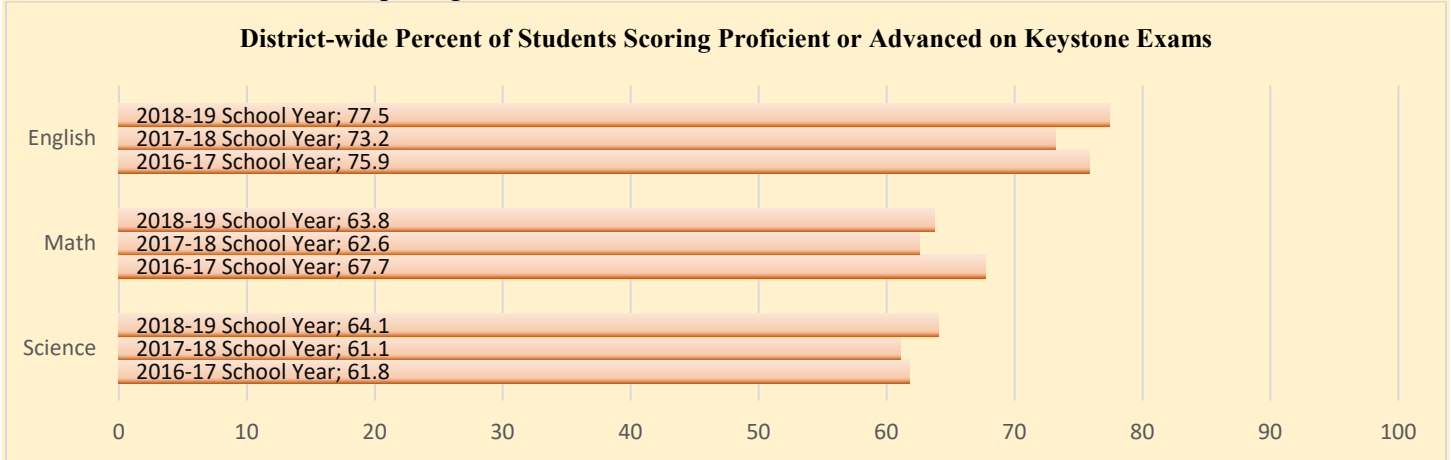
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

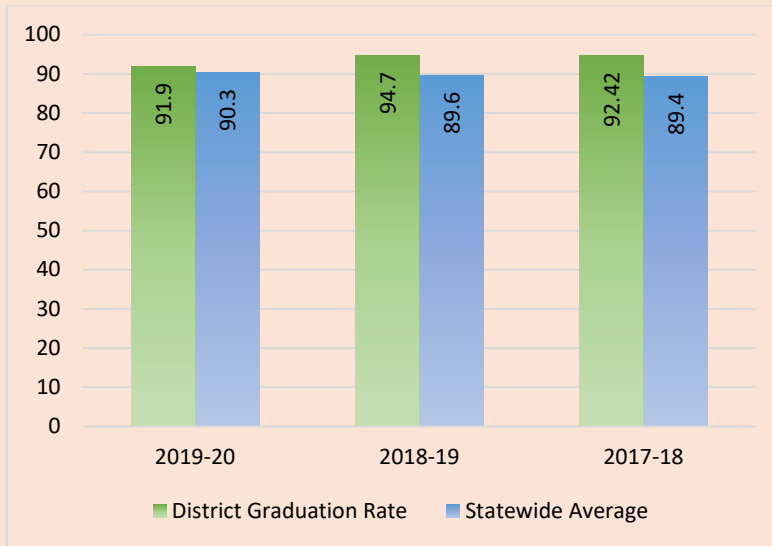


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies on Keystone 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.⁵



⁵ 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>.

Findings

Finding No. 1

The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Nonresident Student Data to PDE Resulting in an Overpayment of \$363,487

Criteria relevant to the finding:

The State Board of Education's regulations and Pennsylvania Department of Education (PDE) guidelines govern the classifications of nonresident children placed in private homes based on the criteria outlined in the Public School Code (PSC).

Payment of Tuition

Section 1305(a) of the PSC provides for Commonwealth payment of tuition for nonresident children placed in private homes as follows:

"When a non-resident child is placed in the home of a resident of any school district by order of court or by arrangement with an association, agency, and dependent children, such resident being compensated for keeping the child, any child of school age so placed shall be entitled to all free school privileges accorded to resident school children of the district, including the right to attend the public high school maintained in such district or in other districts in the same manner as though such child were in fact a resident school child of the district." (Emphasis added.) See 24 P.S. § 13-1305(a).

We found that the Juniata County School District (District) failed to implement an adequate internal control system over the inputting, categorization, and reporting of nonresident student data resulting in a \$363,487 net overpayment from the Pennsylvania Department of Education (PDE).⁶ This overpayment was caused by the District inaccurately reporting the number of foster students educated by the District during the 2016-17 through 2019-20 school years.

Background: School districts are entitled to receive Commonwealth paid tuition for educating certain nonresident students. Districts are eligible to receive Commonwealth paid tuition for educating students who are foster students. For a district to be eligible to report a student as a foster student, the District must ensure that the student has met the following eligibility criteria:

- 1) The student's parent/guardian must not be a resident of the educating district.
- 2) The student must have been placed in the private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution.
- 3) The district resident must be compensated for the care of the student.
- 4) The student must not be in pre-adoptive status.

It is the responsibility of the educating district to obtain documentation to ensure that each student met the eligibility criteria to be classified as a nonresident student. Further, the district must obtain updated documentation for each year that the district reports a student as a nonresident.

Because school districts can be eligible for additional revenue for educating nonresident students, it is essential for districts to properly identify, categorize, and report nonresident students that it educated to PDE. Therefore, school districts should have a strong system of internal

⁶ The District received \$534,066 in Commonwealth reimbursement during the 2016-17 through 2019-20 school years for educating nonresident foster students.

Criteria relevant to the finding (continued):

“Each school district, regardless of classification, which accepts any non-resident child in its school under the provisions of section **one thousand three hundred five or one thousand three hundred six** of the act to which this is an amendment, shall be paid by the Commonwealth an amount equal to the tuition charge per elementary pupil or the tuition charge per high school pupil, as the case may be” (Emphasis added.) See 24 P.S. § 25-2503(c).

Section 11.19(a) (relating to Nonresident child living with a district resident) of the State Board of Education’s regulations provides as follows, in part.

“A nonresident child is entitled to attend the district’s public schools if that child is fully maintained and supported in the home of a district resident as if the child were the residents own child and if the resident receives no personal compensation for maintaining the student in the district. Before accepting the child as a student, the board of school directors of the district shall require the resident to file with the secretary of the board of school directors either appropriate legal documentation to show dependency or guardianship or a sworn statement that the child is supported fully without personal compensation or gain, and that the resident will assume all personal obligations for the child relative to school requirements and intends to so keep and fully support the child continuously and not merely through the school term.” See 22 Pa. Code § 11.19(a).

controls over this process that should include, but not be limited to, the following:

- Training on PDE reporting requirements.
- Written administrative procedures to help ensure compliance with PDE requirements.
- Reconciliations of source documents to information reported to PDE.

Nonresident Student Reporting Errors

We found that the District made a total of 50 errors over the four-year audit period when it reported nonresident data to PDE. These reporting errors involved students who were inaccurately reported for multiple years. The following table details the number of students that the District inaccurately reported as foster students for each school year of the audit period.

Juniata County School District Nonresident Student Data		
School Year	Number of Students Inaccurately Reported	Overpayment ⁷
2016-17	15	\$104,815
2017-18	10	\$ 76,338
2018-19	13	\$ 88,778
2019-20	12	\$ 93,556
Totals	50	\$363,487

The reason for the overpayments during the audit period was that the District did not have the required documentation necessary to show that students met the eligibility criteria to be reported as foster students. Without the required documentation, the foster students should have been classified as residents and, therefore, the District was not eligible to receive reimbursement for educating these students. The District relied on employees at each school building to categorize foster students during the 2016-17 and 2017-18 school years but none of these employees were adequately trained on the documentation required to accurately report foster students. The District centralized this process in the 2018-19 and 2019-20 school years and, while this employee received training, the employee failed to obtain the necessary documentation to support the foster student classification.

⁷ The number of students inaccurately reported was less in the 2019-20 school year as compared to the 2018-19 school year; however, the monetary effect was greater due to the number of days the students were inaccurately reported.

Significant Internal Control Deficiencies

The District did not have adequate internal controls over the input, categorization, and reporting of foster student data. Even though multiple District employees were responsible for categorizing foster students, the information was reported to PDE without a review by a District official sufficiently knowledgeable on PDE reporting requirements. A reconciliation to source documents to ensure each foster student met the eligibility requirements was also not performed during the audit period. Additionally, none of the employees were adequately trained on the PDE requirements, as well as on the documentation needed to demonstrate compliance with the eligibility criteria. Finally, the District did not have written administrative procedures to assist its employees in accurately identifying foster students by obtaining the required documentation needed to support this categorization.

Future Reimbursement Adjustment

We provided PDE with documentation detailing the reporting errors we identified for the 2016-17 through 2019-20 school years. We recommend that PDE adjust the District's future reimbursement amount by the \$363,487 that we identified as an overpayment.

Recommendations

The *Juniata County School District* should:

1. Develop and implement a strong internal control system governing the process for categorizing and reporting foster students. The internal control system should include, but not be limited to, the following:
 - All personnel involved in categorizing and reporting nonresident student data are trained on PDE's reporting requirements.
 - A review of nonresident student data is conducted by an employee—other than the employee who prepared the data—before it is submitted to PDE.
 - Written procedures are developed to document the categorization and reporting process for nonresident student data.

The *Pennsylvania Department of Education* should:

2. Adjust the District's future reimbursements to resolve the net overpayment of \$363,487.

Management Response

District management agreed with the finding and provided the following response:

“The lack of accuracy and follow through with PIMS data and documentation caused several discrepancies.

By putting in place a district PIMS specialist, the District believes it has already addressed a significant part of the past issues. This individual is required to become fully PIMS trained and stay current with any changes to reporting requirements. In addition, their position will allow time to follow up and obtain required documentation when needed.

In addition, the district will develop more specific procedures that provided for a second employee to ensure accuracy and completeness.”

Auditor Conclusion

We are encouraged that the District is taking the corrective actions needed to implement our recommendations. We continue to recommend that all District employees involved in this process receive training on PDE’s reporting requirements. We will determine the effectiveness of the District’s corrective actions during our next audit of the District.

Finding No. 2

The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Secondary Career and Technical Education Enrollment to PDE Resulting in an Underpayment of \$24,402

Criteria relevant to the finding:

Section 2502.8 (relating to Payments on account of pupils enrolled in career and technical curriculums) of the PSC provide as follows, in part:

“(a) For the purpose of reimbursement in accordance with this section, career and technical curriculums are agriculture education, marketing and distributive occupational education, health occupations education, family and consumer sciences education (gainful), business education, computer and information technology, technical education, trade and industrial education, or any other occupational oriented program approved by the Secretary of Education.

We found that the District failed to implement proper internal controls over the input, categorization, and reporting of career and technical education (CTE) student data resulting in a \$24,402 underpayment from PDE.⁸ This underpayment was caused by the District's failure to report reimbursable students enrolled in approved secondary CTE programs at one of two District high schools during the 2016-17 school year.⁹

Background: School districts are entitled to reimbursement from the Commonwealth for providing career and technical educational programs including the following: agriculture education, health occupations education, family and consumer sciences education, business education, or any other occupational oriented program approved by the Secretary of Education.¹⁰ For a district to be eligible to report CTE students for reimbursement, in any given school year, the district must ensure that the educational programs discussed above have been approved by PDE for reimbursement prior to the start of each school year.¹¹

Because school districts can be eligible for additional revenue for educating CTE students, it is essential for districts to properly identify, categorize, and report CTE students that it educated to PDE. Therefore, school districts should have a strong system of internal controls over this process that should include, but not be limited to, the following:

- Training on PDE reporting requirements.
- Written internal procedures to help ensure compliance with PDE requirements.
- A review of CTE student data by an employee—other than the employee who prepared the data—before it is submitted to PDE.
- Reconciliations of source documents to information reported to PDE.

⁸ The District received \$341,446 in Commonwealth reimbursement for reporting CTE student data during the audit period.

⁹ The District accurately reported data for the 2017-18, 2018-19, and 2019-20 school years.

¹⁰ See 24 P.S. § 25-2502.8(a).

¹¹ PDE approvals for CTE programs are issued annually via the Secondary Career and Technical Education Information System (PDE-320). It is the District's responsibility to obtain copies of the PDE-320 each year to verify CTE programs eligible for Commonwealth reimbursement.

*Criteria relevant to the finding
(continued):*

(b)...for the 2000-2001 school year and each school year thereafter, each school district, area career and technical school and charter school shall be paid an amount on account of students enrolled in career and technical curriculums, determined as follows:

(1) Determine the increase in the weighted average daily membership by multiplying the number of students in average daily membership in career and technical curriculums in area career and technical schools by twenty-one hundredths (.21) and the number of students in average daily membership in school district and charter school career and technical curriculums by seventeen hundredths (.17).

(2) Multiply the lesser of the district's actual instruction expense per weighted average daily membership or the base earned for reimbursement by the market value/income aid ratio or by three hundred seventy-five thousandths (.375), whichever is greater.

(3) Multiply the increase in weighted average daily membership determined in clause (1) by the result of clause (2).***

(5) For the 2000-2001 school year and each school year thereafter, the Commonwealth shall pay the amount required under this section to the school district, area career and technical school or charter school which provides the programs upon which reimbursement is based.***

(e) For the school year 2000-2001 and each school year thereafter, any additional funding provided by the Commonwealth over the amount provided for the school year

1998-1999 will be distributed to area career and technical schools, to school districts and charter schools with eight (8) or more career and technical programs and to school districts and charter schools offering a career and technical agricultural education program based on subsection (b).

CTE Student Reporting Errors

We found that the District received approval from PDE to operate CTE programs at both of its high schools during the audit period; however, the District inaccurately reported all 49 students in the CTE program at one of its high schools as regular education students. This reporting error resulted in the District not receiving \$24,402 in Commonwealth reimbursement it was eligible to receive. The District did not accurately report the 49 CTE students educated at one of its high schools in the 2016-17 school year due to a former District official failing to complete a necessary data field in the District's student information system (SIS). The District accurately reported data for its second high school in the 2016-17 school year and for both high schools in the 2017-18 through 2019-20 school years. The error in the 2016-17 school year highlights the need for a review of this data, specifically the SIS report, prior to reporting the data to PDE.

Significant Internal Control Deficiencies

The District did not have adequate internal controls over the input, categorization, and reporting of CTE student data. One District employee was responsible for categorizing CTE students, entering CTE data into the District SIS, and reporting CTE students to PDE. This information was reported to PDE for reimbursement without a review by a District official sufficiently knowledgeable on PDE reporting requirements. A review by a second District official most likely would have revealed the errors we identified in this finding. A reconciliation to source documents to ensure all CTE students were properly identified was also not performed. Finally, the District did not have written administrative procedures to assist its employees in accurately identifying CTE students in their SIS and reporting these students to PDE.

Future Reimbursement Adjustment

We provided PDE with documentation detailing the reporting errors we identified for the 2016-17 school year. We recommend that PDE adjust the District's future reimbursement amount by the \$24,402 that we identified as an underpayment.

*Criteria relevant to the finding
(continued):*

(f) For the school year 2018-2019 and each school year thereafter, payments made under this section shall be funded from the appropriation for career and technical education and shall not be proportionately reduced in accordance with section 2502.6(b) or any other law.” See 24 P.S. § 25-2502.8 (as last amended by Act 76 of 2019); see in particular Subsections (a), (b)(1)-(3), (5), (e), and (f).

PDE Instructions:

<https://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Education%20Budget/Pages/Secondary-Career-and-Technical-Education-Subsidy.aspx> (accessed on 11/4/21).

Recommendations

The *Juniata County School District* should:

1. Develop and implement an internal control system governing the process for categorizing and reporting CTE students. The internal control system should include, but not be limited to, the following:
 - All personnel involved in categorizing and reporting CTE student data are trained on PDE’s reporting requirements.
 - All personnel involved in categorizing and reporting CTE data are trained on the District’s student information software and how to ensure the software produces the correct data that is to be reported for reimbursement.
 - A review of CTE student data is conducted by an employee—other than the employee who prepared the data—before it is submitted to PDE.
 - A reconciliation to source documents is conducted before reporting the data to PDE.
 - Written procedures are developed to document the categorization and reporting process for CTE student data.

The *Pennsylvania Department of Education* should:

2. Adjust the District’s future reimbursements to resolve the underpayment of \$24,402.

Management Response

District management agreed with the finding and provided the following response:

“The district will ensure employees reporting CTE student data are properly trained in reporting requirements and the SIS system.

The district will have a second employee review the CTE data before submission.

The district will develop a formal procedure for the CTE reporting process.”

Auditor Conclusion

We are encouraged that the District is taking the corrective actions needed to implement our recommendations. We will determine the effectiveness of the District’s corrective actions during our next audit of the District.

Finding No. 3

The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Supplemental Transportation Data Resulting in an Underpayment of \$23,870

Criteria relevant to the finding:

Supplemental Transportation Subsidy for Public Charter School and Nonpublic School Students

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

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

We found that the District did not implement an adequate internal control system over the categorization, calculation, and reporting of supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school and charter school students it transported during the 2016-17 through 2019-20 school years, which resulted in a \$23,870 underpayment in supplemental transportation reimbursements.¹²

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 to transport students, and the number of miles that vehicles are in service, both with and without students. The supplemental transportation reimbursement is based on the number of nonpublic and charter school students transported. The errors identified in this finding pertain to the District's supplemental transportation reimbursement received.

Pursuant 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.¹³ The PSC requires school districts to provide transportation services to students who reside in its district and who attend a nonpublic school or a charter school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the District. The reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law, which refers to Section 2509.3 of the PSC.¹⁴

It is essential for the District to properly identify nonpublic school and charter school students that it transports, maintain records to support the total number of these students transported throughout the school year, and accurately report this data to PDE. Therefore, the District should have a

¹² The District received \$478,940 in supplemental transportation reimbursement for the 2016-17 through 2019-20 school years.

¹³ *See* Section 921.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

¹⁴ *See* 24 P.S. § 17-1726-A(a) which refers to 24 P.S. § 25-2509.3. A charter school is an independent public school and educates public school students within the applicable school district. *See* 24 P.S. § 17-1703-A (relating to “Definitions”).

Criteria relevant to the finding (continued):

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

strong system of internal controls over supplemental transportation operations that should include, but not be limited to, the following:

- Training on PDE reporting requirements.
- Segregation of duties.
- Comprehensive written procedures.

It is also important to note that the PSC requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for transportation reimbursements.¹⁵ The sworn statement includes the superintendent’s signature attesting to the accuracy of the reported data. Because of this statutorily required attestation, the District should ensure it has implemented an adequate internal control system to provide it with the confidence it needs to sign the sworn statement.

Nonpublic and Charter School Student Reporting Errors

We reviewed the nonpublic and charter school student transportation data that the District reported to PDE and found that the District inaccurately reported this data during the audit period. The reporting errors are detailed in the table below.

Juniata County School District Nonpublic School and Charter School Reporting Errors				
School Year	Nonpublic Students (Under)/Over Reported	Charter School Students (Under)/Over Reported	Net Total of Students (Under)/Over Reported	(Underpayment)/Overpayment¹⁶
2016-17	0	(10)	(10)	(\$ 3,850)
2017-18	39	15	54	\$20,790
2018-19	18	(5)	13	\$ 5,005
2019-20	(61)	(58)	(119)	(\$45,815)
Total	(4)	(58)	(62)	(\$23,870)

Every school year, the District should obtain a written request to transport each nonpublic and charter school student from the parent/guardian. The District must maintain this documentation as support for the number of students it reports to PDE for the supplemental reimbursement calculation. We found that the District made multiple errors when categorizing and reporting nonpublic and charter school data during the 2016-17 through 2019-20 school years.

¹⁵ See 24 P.S. § 25-2543.

¹⁶ Calculated by multiplying the “Net Number of Students Over/ (Under) Reported” column by \$385.

*Criteria relevant to the finding
(continued):*

Section 2509.3 of the PSC provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. This payment provision is also applicable to charter school students through Section 1726-A(a) of the CSL. See 24 P.S. § 25-2509.3; 24 P.S. § 17-1726-A(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 of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. See 24 P.S. § 25-2543.

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” 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.” Ibid.

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

Nonpublic School Students: The District did not have a *request for transportation* for each of the 39 nonpublic school students it reported for the 2017-18 school year and each of 18 nonpublic students in the 2018-19 school year. While the District overreported students two years in a row, it underreported students in the 2019-20 school year. Specifically, the District did not include in its reported numbers the nonpublic school students it transported to a specific sectarian school that met the definition of a nonpublic school.

Charter School Students: The District over reported the number of charter school students transported in the 2017-18 school year by inaccurately including students transported to an early intervention program as charter school students. Charter school students were under reported in the other three years of the audit period due to the District failing to report charter school students who were transported at some time during the school year, but not on the last day of the school year.

The multiple categorization and reporting errors that we identified in each year of the audit period was evidence of the District’s inadequate internal control system over the reporting of supplemental transportation data and ultimately led to a net \$23,870 underpayment to the District.

Significant Internal Control Deficiencies

We found that the District did not implement adequate segregation of duties when it relied solely on its transportation contractor to categorize nonpublic and charter schools students. Additionally, the District placed responsibility on only one employee for reporting nonpublic and charter school students to PDE without implementing a review process. In addition, we found that the District did not do the following:

- Ensure that the employee, and any other personnel, responsible for the tasks stated above received adequate training on PDE reporting requirements.
- Ensure that an employee, other than the employee who performed the above tasks, reviewed the data before it was submitted to PDE. A review process of this nature would have helped identify the discrepancies we found during our review.
- Develop detailed written procedures for obtaining and maintaining the documentation needed to accurately report to PDE the number of nonpublic and charter school students transported by the District.

Future Reimbursement Adjustment: We provided PDE with documentation detailing the transportation reporting errors for the 2016-17 through 2019-20 school years. We recommend that PDE adjust the

Criteria relevant to the finding (continued):

Number of Nonpublic and Charter School Pupils Transported

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE-2089%20SummPupilsTransp.pdf>
(accessed on September 1, 2021)

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.)

Number of Pupils Transported to Charter Schools Outside Your District:

Enter the number of resident pupils transported outside of your district boundaries either to a regional charter school of which your district is a part or to a charter school located within ten miles of your district boundaries. Documentation identifying the names of these pupils should be retained for review by the Auditor General's staff.

District's future transportation reimbursements by the \$23,870 that we identified as an underpayment.

Recommendations

The *Juniata County School District* should:

1. Develop and implement an internal control system over its supplemental transportation reimbursement. The internal control system should include, but not be limited to, the following:
 - All personnel involved in categorizing, inputting, and reporting supplemental transportation data are trained on PDE's reporting requirements.
 - A review of transportation data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.
 - Written procedures are developed to document the procedures for supplemental transportation data calculations, reporting data to PDE, and retaining supporting documentation.
2. Review the supplemental transportation data reported to PDE for the 2020-21 school year and if similar discrepancies are identified make the necessary revisions.

The *Pennsylvania Department of Education* should:

3. Adjust the District's future allocations to resolve the \$23,870 underpayment to the District.

Management Response

District management agreed with the finding and provided the following response:

“The district will perform reconciliations of students transported to nonpublic and charter schools and such reconciliations will be performed by a district employee other than the one maintaining and compiling the data. Additionally, the district will send personnel to transportation trainings to increase their knowledge and understanding of reporting procedures and guidelines.”

Auditor Conclusion

We are encouraged that the District addressed some of our recommendations in its response. We continue to recommend that the District develop policies and procedures addressing the categorizing and reporting of supplemental transportation data, review the data submitted for the 2020-21 school year, and resubmit if errors are found. We will determine the effectiveness of the District's corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Juniata County School District resulted in no findings or observations.

Appendix A: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹⁷ 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 Nonresident Student Data, Career and Technical Education Reimbursement, Transportation Operations, Administrator Separations, 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.¹⁸ *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.¹⁹ 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.

¹⁷ 72 P.S. §§ 402 and 403.

¹⁸ 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.

¹⁹ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

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

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

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

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

Figure 2 – Internal Control Components and Principles Identified as Significant

Principle →	Internal Control Significant?	Control Environment					Risk Assessment				Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
General/overall	Yes	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X
Nonresident Student Data	Yes				X			X	X		X		X	X	X			
Career and Technical Education	Yes				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	
Administrator Separations	Yes										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.

Nonresident Student Data

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?²⁰
- ✓ To address this objective, we assessed the District's internal controls for inputting, categorizing, and reporting nonresident foster students to PDE. We reviewed all nonresident foster students reported to PDE as educated by the District during the 2016-17 through 2019-20 school years.²¹ We reviewed documentation to verify that the custodial parents or guardian were not residents of the District and to determine whether the foster parent(s) was a resident of the District and received a stipend for caring for the student. We also determined if the District received correct reimbursement for the education of these students.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to this objective. Our results are detailed in the Finding No. 1 beginning on page 7 of this report.

Career and Technical Educational Reimbursement

- Did the District accurately report career and technical education (CTE) students to PDE? Did the District receive the correct reimbursement for these CTE students?
- ✓ To address this objective, we assessed the District's internal controls for inputting, categorizing, and reporting CTE students educated by the District to PDE. We reviewed all of the CTE students reported to PDE as educated by the District during the 2016-17 and 2017-18 school years.²² We reviewed documentation to determine whether the District obtained approval from PDE to operate the CTE programs at the District and that students reported to PDE as CTE students were enrolled in

²⁰ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

²¹ The District reported 17 nonresident foster students in the 2016-17 school year, 20 nonresident foster students in the 2017-18 school year, 17 nonresident foster students in the 2018-19 school year, and 17 nonresident foster students in the 2019-20 school year.

²² The District reported 119 CTE students in the 2016-17 school year and 180 CTE students in the 2017-18 school year.

the CTE programs. We also determined whether the District received correct reimbursement for these students.

Conclusion: The results of our procedures identified noncompliance and significant internal control deficiencies related to this objective. Our results are detailed in the Finding No. 2 beginning on page 11 of this report.

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?²³
- ✓ To address this objective, we assessed the District’s internal controls for obtaining, categorizing, and reporting transportation data to PDE. We interviewed District officials to get an understanding of how the District categorized and reported nonpublic school and charter students to PDE. We reviewed all nonpublic school and charter school students reported by the District to PDE as transported during the 2016-17 through 2019-20 school years.²⁴ We obtained and reviewed individual vehicle rosters and determined whether each student reported to PDE as a nonpublic/charter school student had an individual request for transportation.

Additionally, we randomly selected 10 of 78 vehicles used to transport students during the 2017-18 school year and randomly selected 10 of 83 vehicles used to transport students during the 2018-19 school year.²⁵ For each vehicle selected, we obtained and reviewed odometer readings, student rosters and school calendars, and determined if the District accurately calculated and reported transportation data to PDE.

Conclusion: The results of our procedures identified noncompliance and significant internal control deficiencies related to the reporting of nonpublic and charter school students transported by the District. Our results are detailed in the Finding No. 3 beginning on page 14 of this report.

Administrator Separations

- Did the District provide any individually contracted employees with excessive payments upon separation of employment? Did the District ensure all payroll wages reported to Public School Employees’ Retirement System (PSERS) were appropriate and accurate?
- ✓ To address this objective, we assessed the District’s internal controls for approving, calculating, reviewing, and processing final payments to District employees at the time of separation from employment with the District. We reviewed the contract, settlement agreement, board meeting minutes, board policies, and payroll records related to the one individually contracted administrator who separated employment from the District during the period of July 1, 2016 through

²³ See 24 P.S. § 25-2541(a).

²⁴ The District reported the following nonpublic school students transported: 251 in the 2016-17 school year, 300 in the 2017-18 school year, 273 in the 2018-19 school year, and 251 in the 2019-20 school year. The District reported the following charter school students transported: 41 in the 2016-17 school year, 71 in the 2017-18 school year, 57 in the 2018-19 school year, and 0 in the 2019-20 school year.

²⁵ 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.

June 30, 2020. We reviewed the final payouts to determine whether they were calculated in accordance with the contract and correctly reported to PSERS.

Conclusion: The results of our procedures did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management. These deficiencies were communicated to those charged with governance for their consideration.

Bus Driver Requirements

- Did the District ensure that all bus drivers transporting District students are board approved and had the required driver's license, physical exam, training, background checks, and clearances²⁶ as outlined in applicable laws?²⁷ In addition, 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 maintaining and monitoring required bus driver qualification documents and procedures for being aware of who transported students daily. We randomly selected 30 of the 110 contracted drivers from the bus driver population transporting District students as of May 3, 2021.²⁸ We reviewed documentation to determine whether the District complied with the requirements for those bus drivers. We also determined if the District had monitoring procedures to ensure that all drivers had updated licenses, clearances, and physicals.

Conclusion: The results of our procedures did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management. These deficiencies were communicated to those charged with governance for their consideration.

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?²⁹ 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, anti-bullying policies, and safety committee meeting minutes. We interviewed District officials to assess whether the District has implemented basic safety practices. We also performed building

²⁶ 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.

²⁷ 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*.

²⁸ 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.

²⁹ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

walkthroughs at three of the District five school buildings.³⁰

Conclusion: Due to the sensitive nature of school safety, the results of our review 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.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?³¹ Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?
- ✓ To address this objective, we obtained and reviewed the fire and security drill records for the 2018-19 and 2019-20 school years. We determined if security drills were held within the first 90 days of each school year for each building in the District, and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to supporting documentation provided by the District.

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

³⁰ We performed an onsite review at the District's only middle school. We also randomly selected one of the District's two high schools for an onsite review and randomly selected one of the District's two elementary schools for an onsite review. 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.

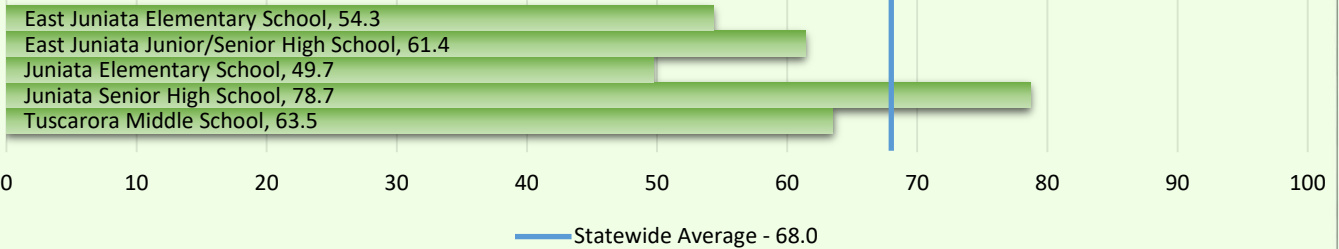
³¹ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Appendix B: Academic Detail

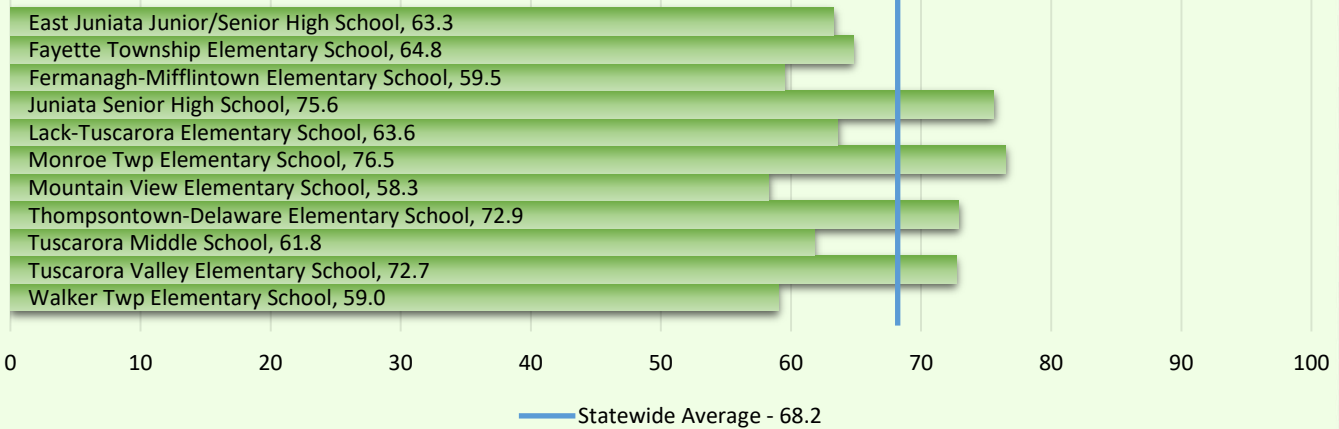
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.³² Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.³³

SPP School Scores Compared to Statewide Averages

2018-19



2017-18

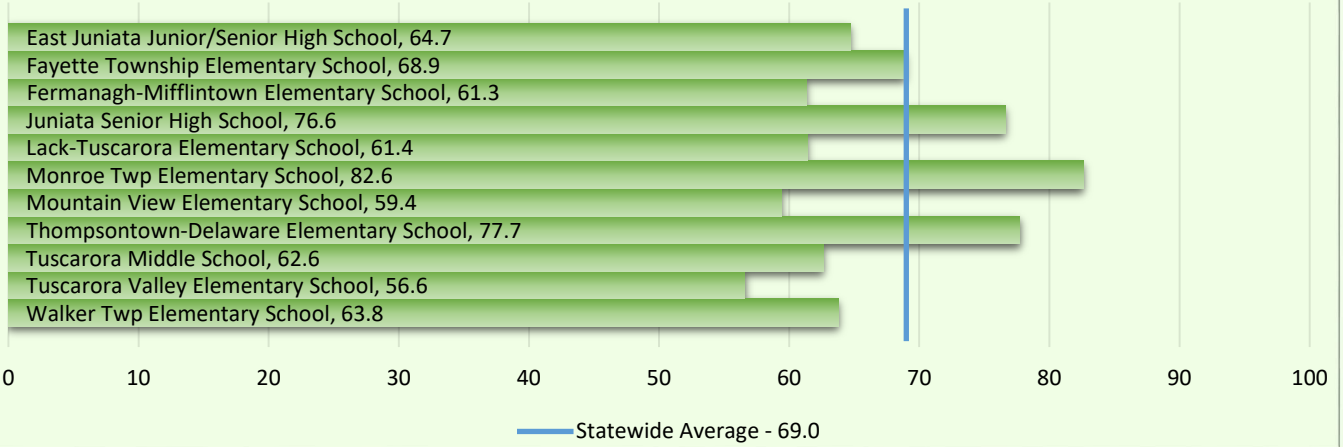


³² Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

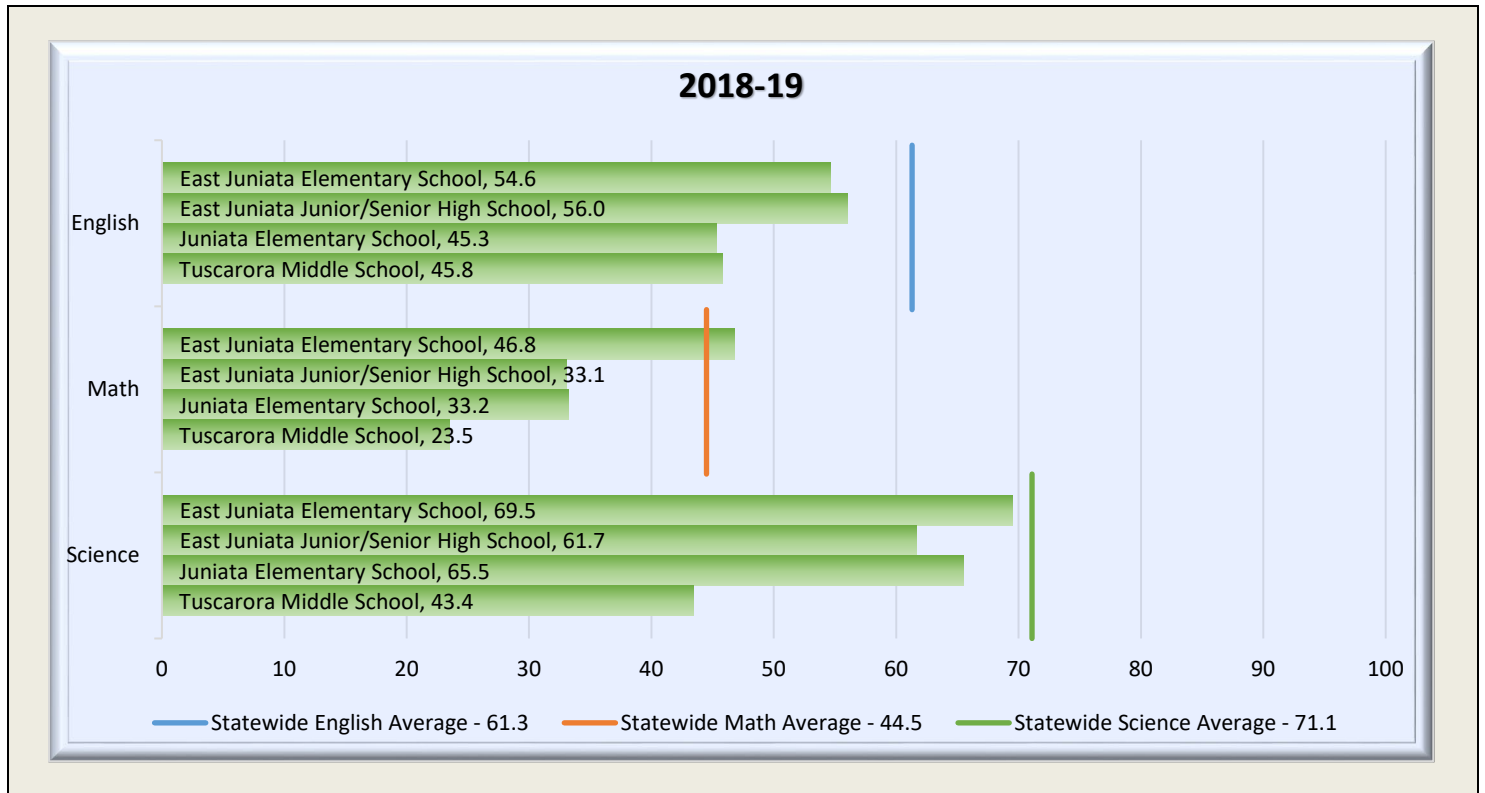
³³ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

SPP School Scores Compared to Statewide Averages (continued)

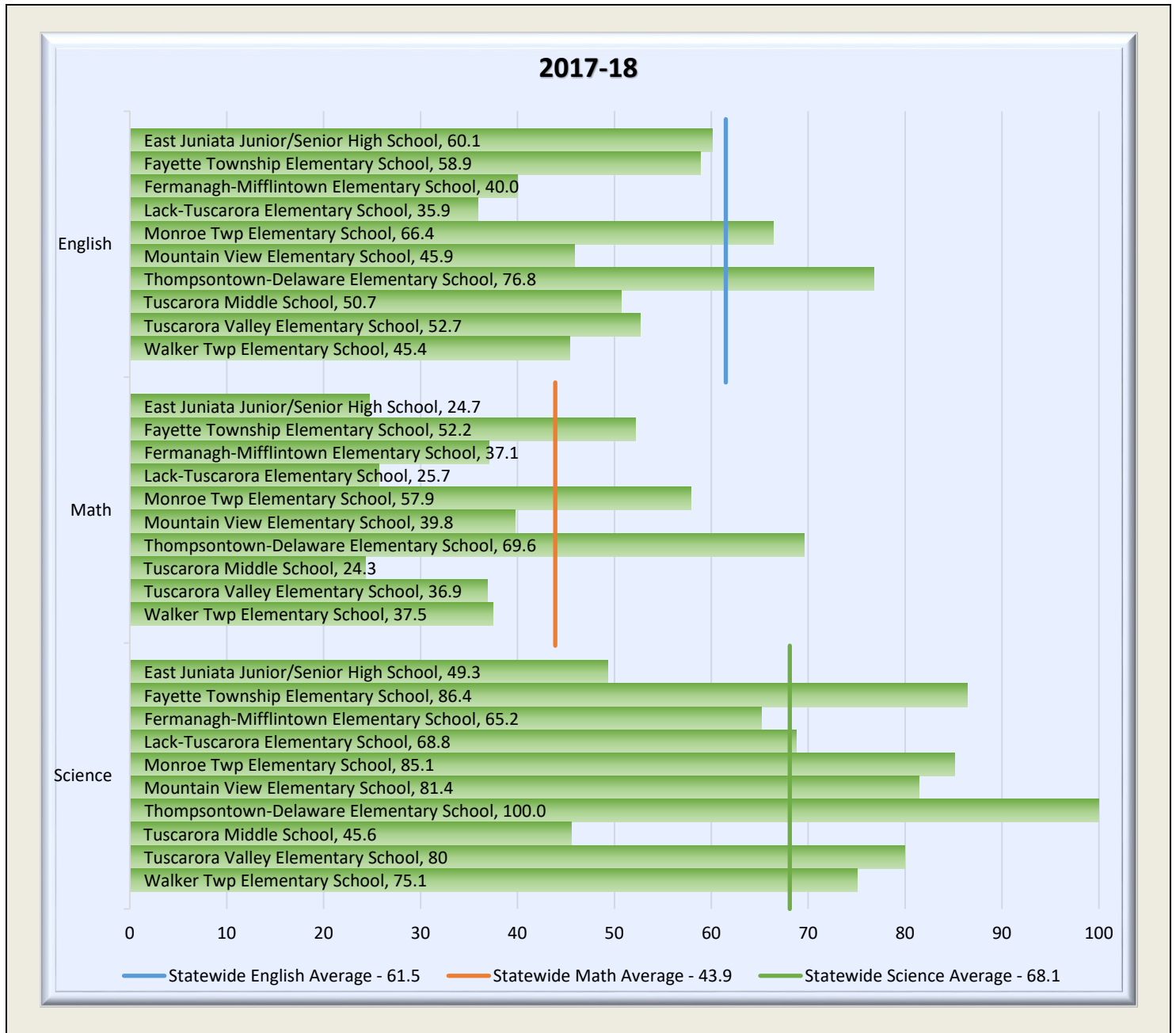
2016-17



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

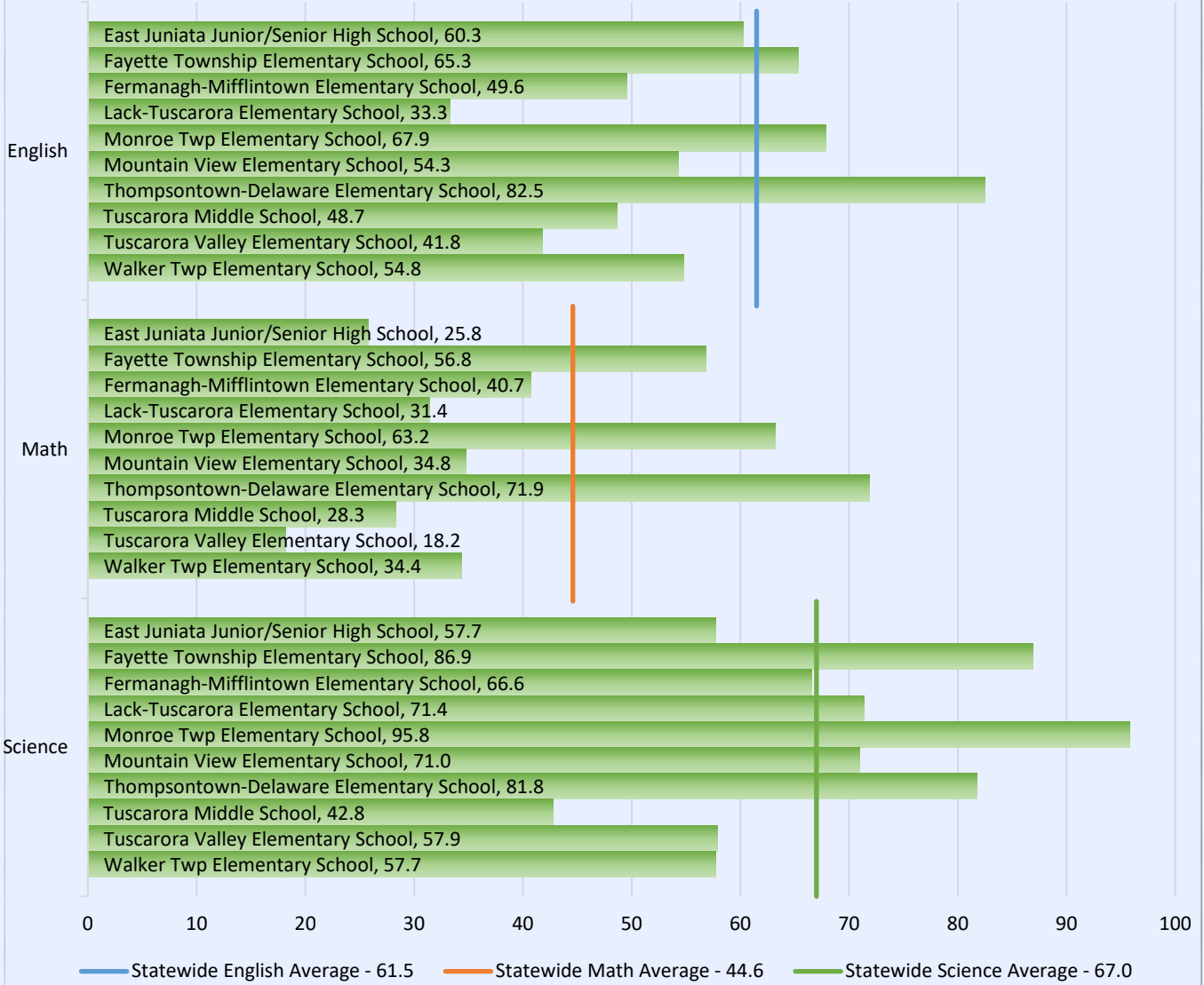


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**



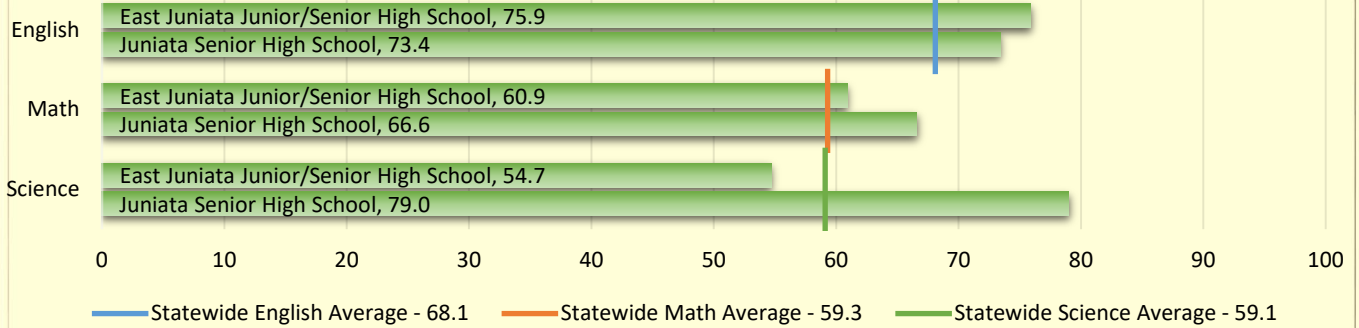
**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**

2016-17

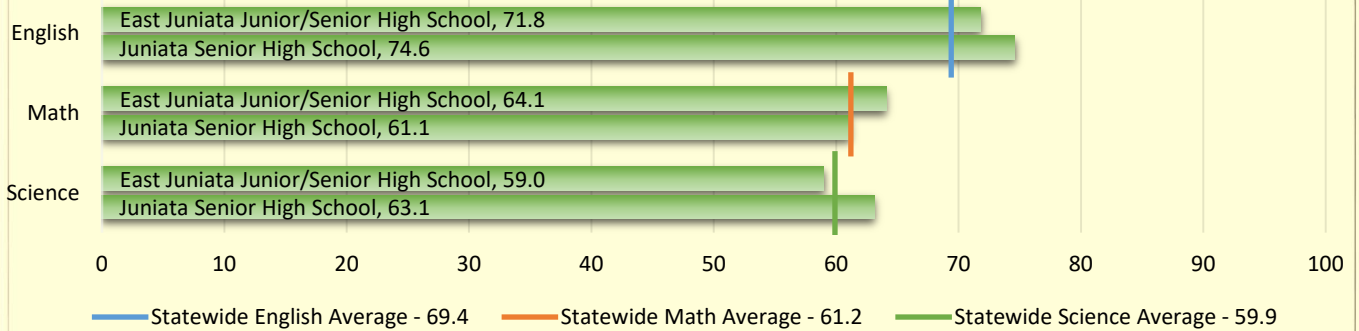


**Keystone Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

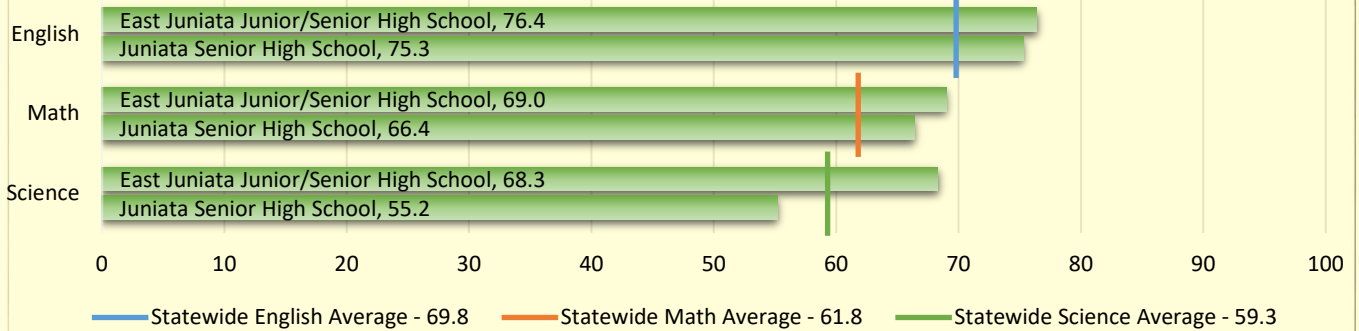
2018-19



2017-18



2016-17



Distribution List

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

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