

PERFORMANCE AUDIT

Littlestown Area School District Adams County, Pennsylvania

February 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Christopher Bigger, Superintendent
Littlestown Area School District
162 Newark Street
Littlestown, Pennsylvania 17340

Mrs. Dolores Nester, Board President
Littlestown Area School District
162 Newark Street
Littlestown, Pennsylvania 17340

Dear Mr. Bigger and Mrs. Nester:

We have conducted a performance audit of the Littlestown Area School District (District) for the period July 1, 2013 through June 30, 2017, 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 Resident Data
- 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, 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.

Mr. Christopher Bigger
Mrs. Dolores Nester
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Our audit found that the District performed adequately in the bulleted areas listed above, except as noted in the following finding:

- The District Incorrectly Reported the Number of Nonpublic and Charter School Students Transported Resulting in an Overpayment of \$42,350

We appreciate the District's cooperation during the course of the audit.

Sincerely,



Eugene A. DePasquale
Auditor General

February 12, 2019

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

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Background Information

School Characteristics 2017-18 School Year ^A	
County	Adams
Total Square Miles	50
Number of School Buildings	3 ^B
Total Teachers	151
Total Full or Part-Time Support Staff	99
Total Administrators	18
Total Enrollment for Most Recent School Year	1,957
Intermediate Unit Number	12
District Vo-Tech School	Adams County Tech Prep

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

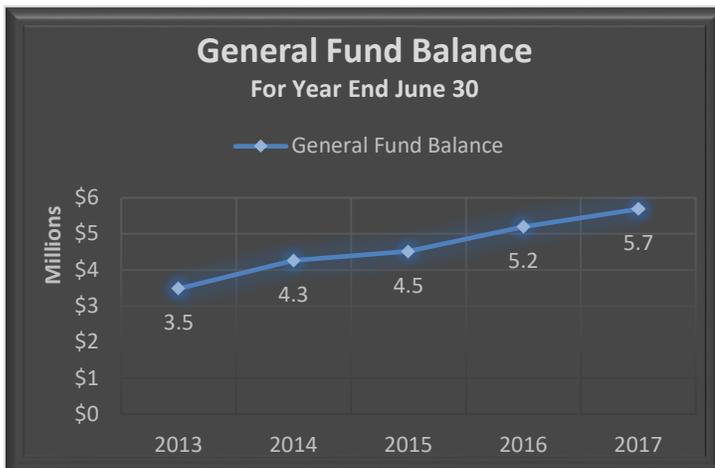
B – The Rolling Acres Elementary School was closed at the conclusion of the 2016-17 school year, and the Alloway Creek Intermediate School was realigned.

Mission Statement^A

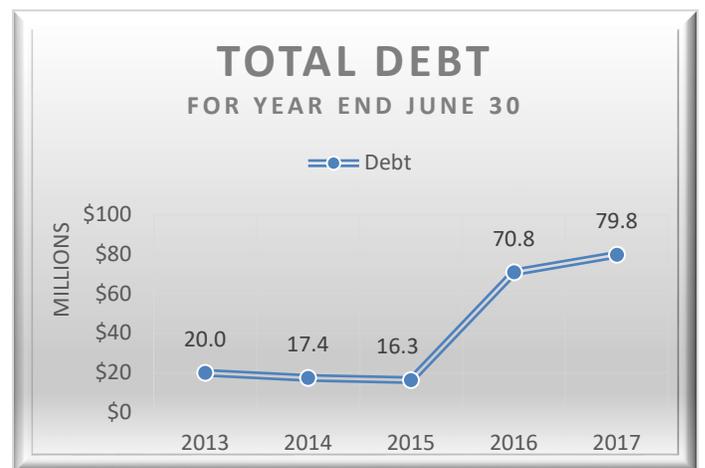
Discover passion and purpose; develop critical thinking and digital skills; inspire generations of career innovators.

Financial Information

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

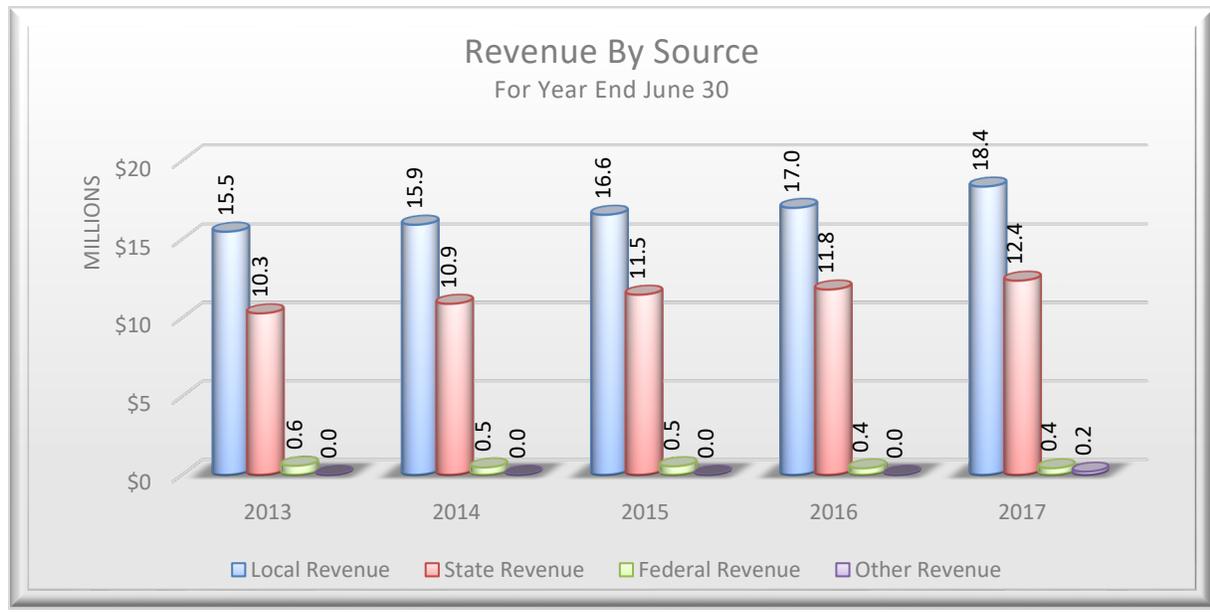
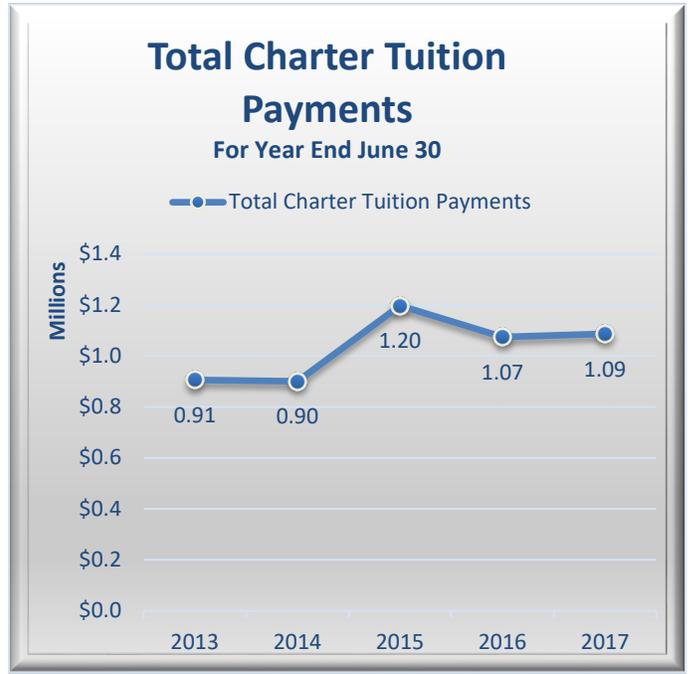
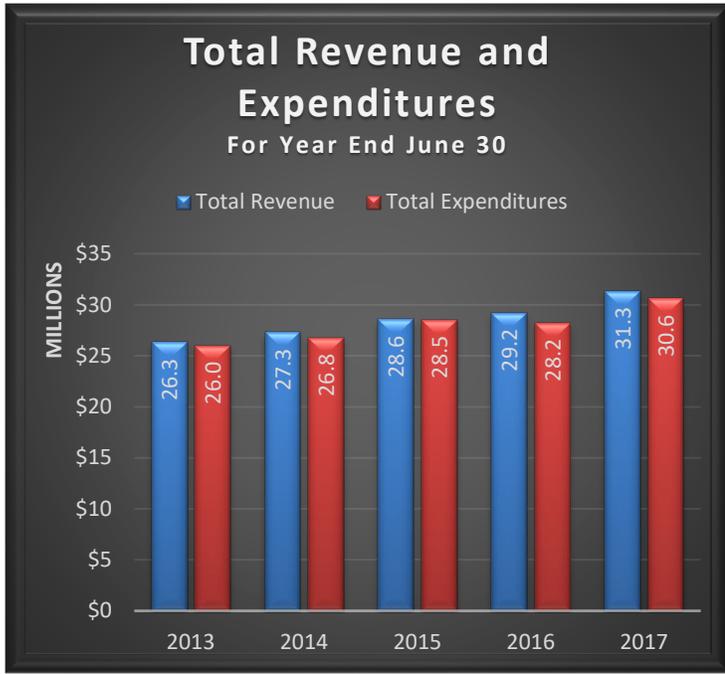


Note: General Fund Balance is comprised of the District’s Committed, Assigned and Unassigned Fund Balances.



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 the PDE's data files for the 2014-15, 2015-16 and 2016-17 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 graph.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. The PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.

The PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, the 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 The PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

What is the Keystone Exam?

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

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

² The 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 the 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 the PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with PA Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

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

What is the PSSA?

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

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

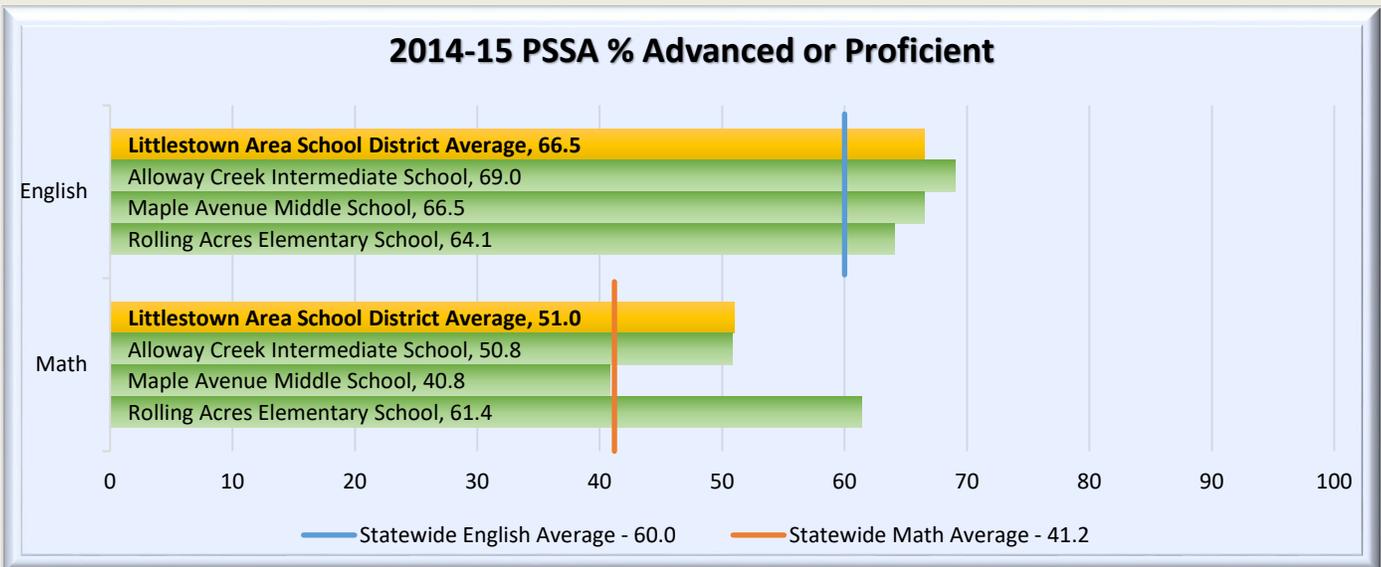
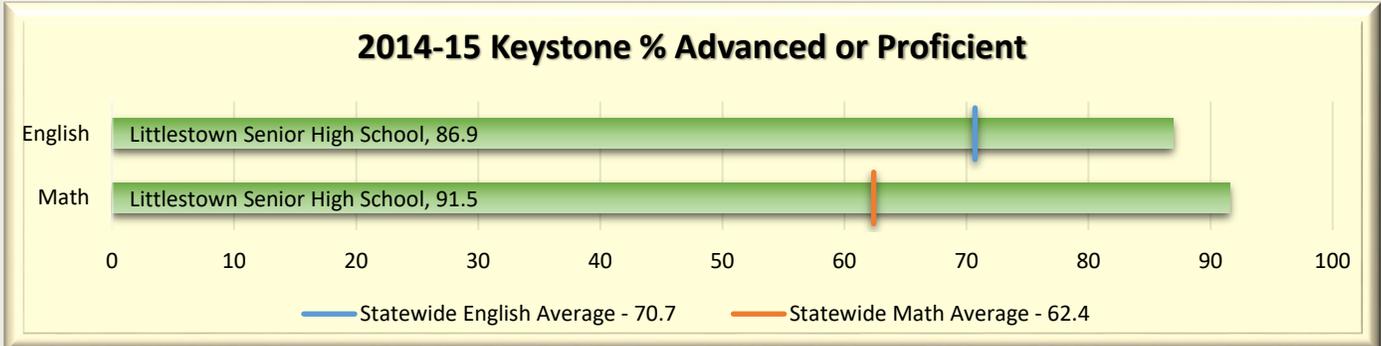
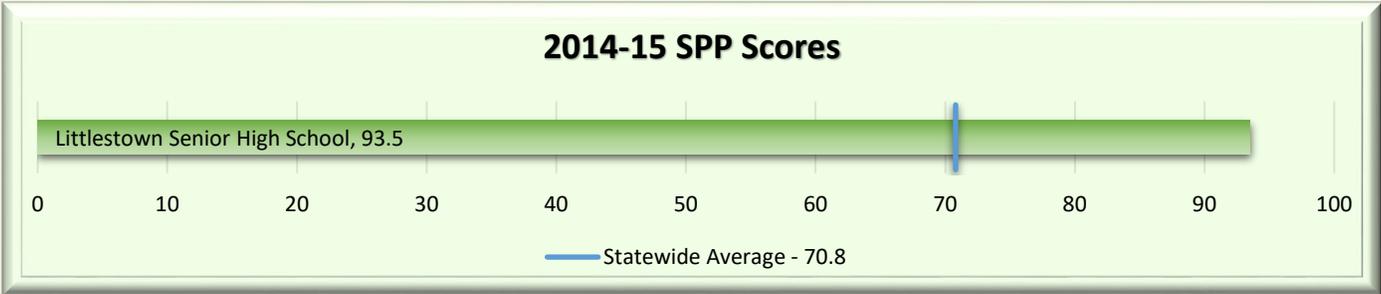
What is a 4-Year Cohort Graduation Rate?

The 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.⁷

⁶ The 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.

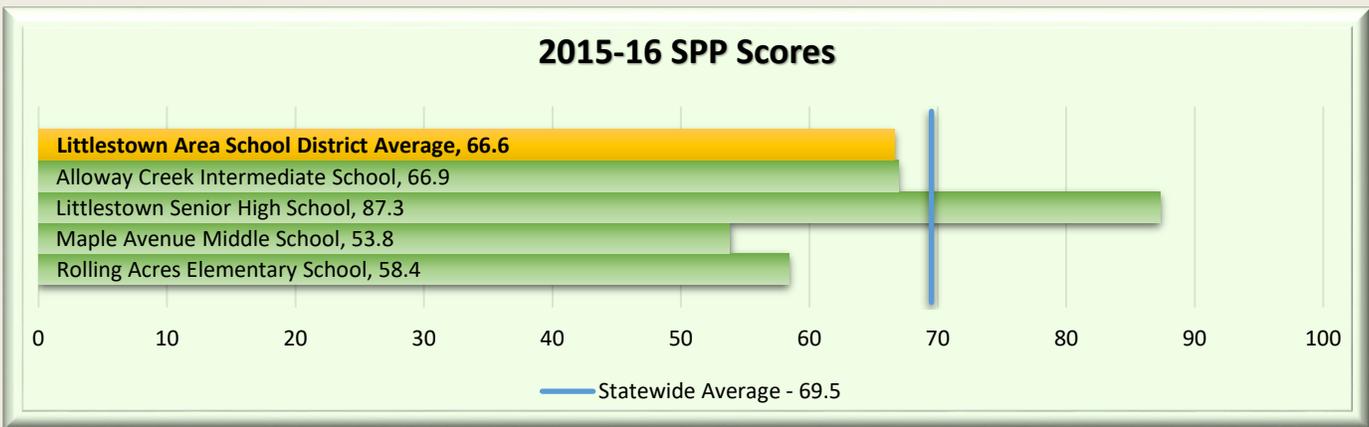
⁷ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

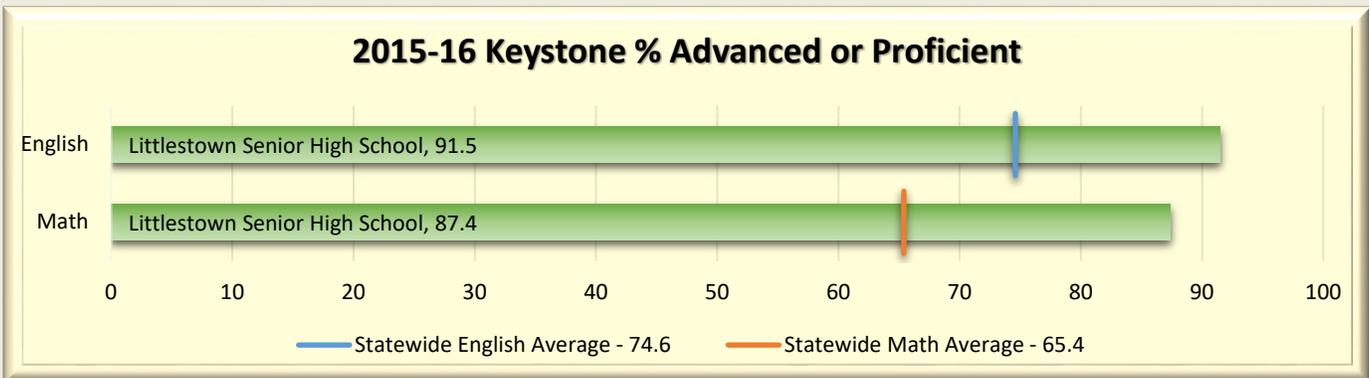


2015-16 Academic Data
School Scores Compared to Statewide Averages

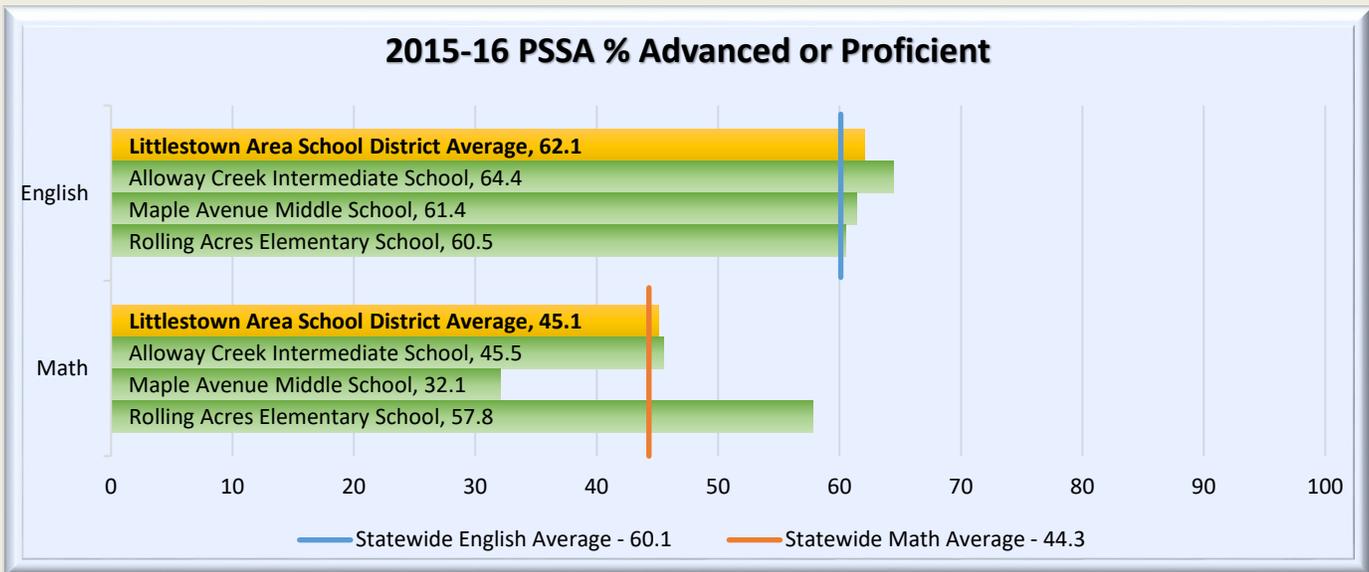
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

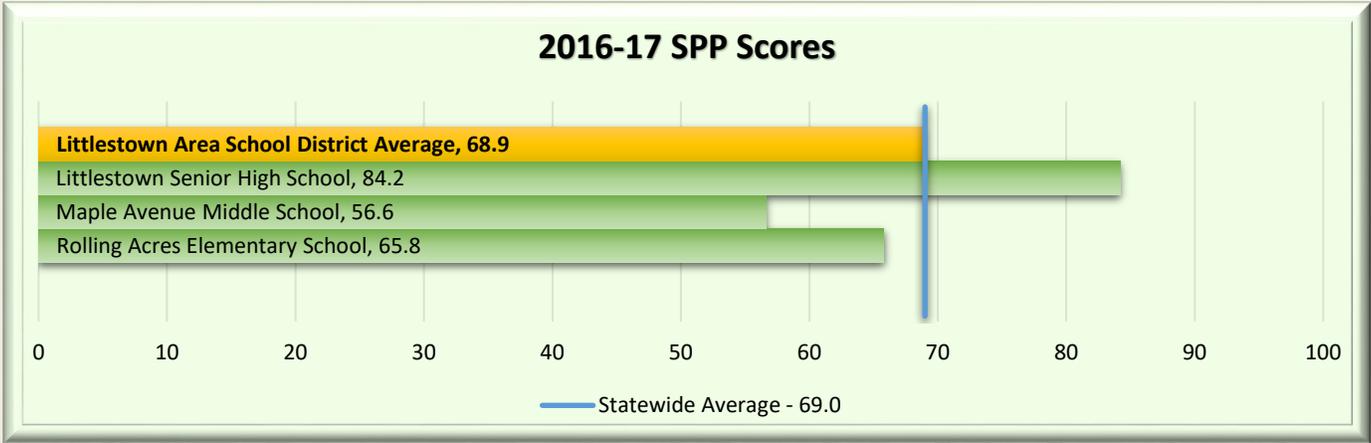


2015-16 PSSA % Advanced or Proficient

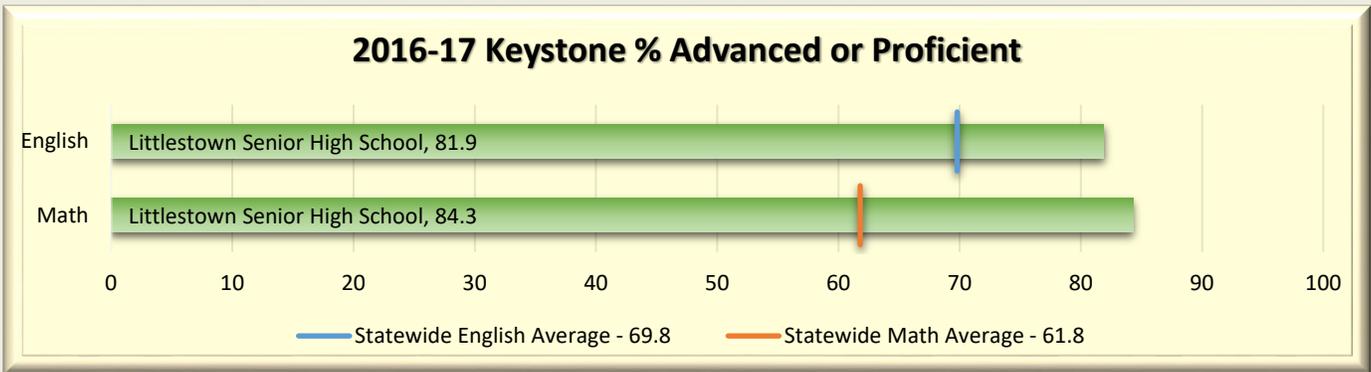


2016-17 Academic Data
School Scores Compared to Statewide Averages

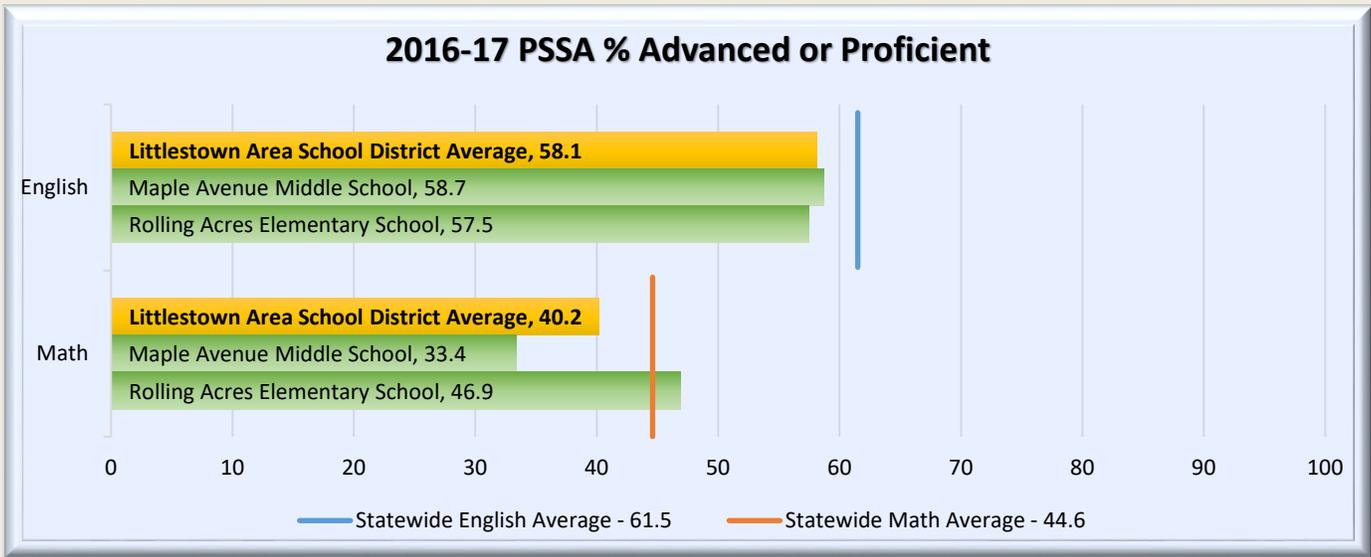
2016-17 SPP Scores



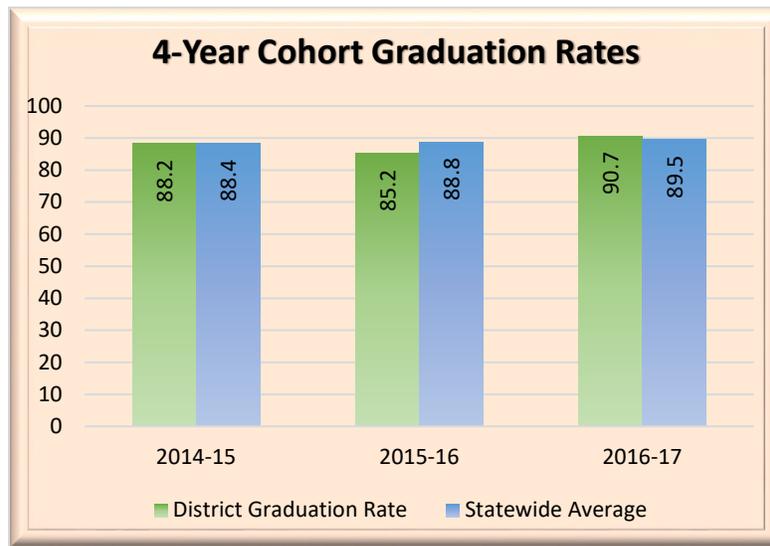
2016-17 Keystone % Advanced or Proficient



2016-17 PSSA % Advanced or Proficient



Graduation Data
District Graduation Rates Compared to Statewide Averages



Finding

Finding

The District Incorrectly Reported the Number of Nonpublic and Charter School Students Transported Resulting in an Overpayment of \$42,350

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 Public School Code (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 (cited above) 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. . . .”

The Littlestown Area School District (District) was overpaid a total of \$42,350 in transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District incorrectly reporting the number of nonpublic and charter school students transported by the District during the 2013-14, 2014-15, 2015-16, and 2016-17 school years.

According to the Public School Code (PSC), a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements.⁸ The PSC requires school districts to provide transportation services to students who reside in its district and who attend a charter school or nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. This reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law (CSL), which refers to Section 2509.3 of the PSC.⁹

Districts receive two separate transportation reimbursement payments from the PDE. One reimbursement is broadly based on the number of students transported and the number of miles of vehicles in service, both with and without students (i.e., regular transportation reimbursement). The other reimbursement received by districts is based on the number of nonpublic and charter school students transported (i.e., supplemental transportation reimbursement). Our finding pertains to the District’s supplemental transportation reimbursement.

⁸ *See* Section 922.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

⁹ *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 districts to receive a state subsidy for transporting charter school 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.”

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. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Sworn Statement and Annual Filing Requirements:

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

It is also important to note that the PSC requires that all school districts must annually file a sworn statement of student transportation data for the prior and current school year with the PDE in order to be eligible for the transportation subsidies.

The following chart summarizes the District’s nonpublic and charter school student reporting errors and the resulting overpayment.

Littlestown Area School District Nonpublic and Charter School Errors			
School Year	Nonpublic Students Over/ (Under) Reported	Charter School Students Over/(Under) Reported	Overpayment ¹⁰
2013-14	(3)	3	\$0
2014-15	3	14	\$6,545
2015-16	5	2	\$2,695
2016-17	108	(22)	\$33,110
Total	113	(3)	\$42,350

Prior to the 2016-17 school year, the District annually reported the number of nonpublic school and charter school students transported using internally-generated transportation rosters and manual files. During the 2016-17 school year, the District contracted with a transportation vendor to transport its nonpublic and charter school students. The District relied on this vendor to provide it with a total number of nonpublic and charter school students transported, and the District reported these numbers to the PDE without performing a detailed review. The four years of transportation data we reviewed was compiled to be reported to the PDE by three different District officials. All three of these officials are no longer employed by the District. Additionally, the District did not have written administrative procedures for calculating, recording, reviewing, and reporting nonpublic and charter school transportation data.

¹⁰ The underpayment is computed by multiplying the net amount of nonpublic and charter schools not reported by \$385.

*Criteria relevant to the finding
(continued):*

Section 2543 of the PSC, which is entitled, “**Sworn statement** of amount expended for reimbursable transportation; payment; withholding,” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphases added.)

When we reviewed the supporting documentation for the nonpublic and charter school students reported to the PDE for the 2013-14 through 2015-16 school years, we found minimal reporting errors due to clerical errors made when totaling multiple rosters and requests for transportation from individual nonpublic and charter schools. We did not identify any consistent errors made by the District when reporting nonpublic and charter school students during these school years.

As stated earlier in the finding, the District relied on its contractor responsible for transporting nonpublic and charter school students to calculate a total of each category to the District for the 2016-17 school year. The District reported these numbers to the PDE without reviewing the data. The District over reported the number of nonpublic school students transported by over 100 students during this school year. The majority of the over reporting was due to public school students attending a vocational education school being incorrectly included in the total reported for nonpublic school students due to those students being transported along with nonpublic school students. In addition, the District reported all 22 charter school students transported in that year as nonpublic school students rather than charter school students.

It is essential that the District accurately report transportation data to the PDE and retain the support for this transportation data. Further, the sworn statement of student transportation data should not be filed with the State Secretary of Education unless the data has been double checked for accuracy by personnel trained on the PDE’s reporting requirements.

We provided the PDE with reports detailing the nonpublic school student reporting errors for 2013-14, 2014-15, 2015-16, and 2016-17 school years. The PDE requires these reports to verify the overpayment to the District. The District’s future transportation subsidies should be adjusted by the amount of the overpayment.

Recommendations

The *Littlestown Area School District* should:

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic and charter school students are reported separately and accurately to the PDE.
2. Develop written administrative procedures for transportation reporting. These procedures should include a review of transportation data by an individual other than the person who prepared the data to provide additional assurances of the accuracy of the information before it is submitted to the PDE.
3. Prepare a trend analysis of the number of nonpublic and charter school students annually reported to the PDE to help identify extreme variances in this data.
4. Ensure personnel in charge of calculating and reporting the number of nonpublic and charter school students transported by the District are trained with regard to the PDE's reporting requirements.

The *Pennsylvania Department of Education* should:

5. Adjust the District's future transportation subsidy to recover the \$42,350 overpayment to the District.

Management Response

District management provided the following response:

“For the years being audited, LASD saw significant turnover in the transportation director position, as well as, not having a transportation administrative assistant for the last four years. In the old transportation management system, the high school tech prep students and students that had transfers were counted on each route. This caused these students to be counted twice for subsidy purposes. We now have a new transportation director and transportation administrative assistant. Also, LASD is now utilizing a new transportation software, Transfinder, for our routing software. The new software will prevent the reporting errors. The transportation department has documented all

subsidy procedures, to help ensure future transitions go well.”

Auditor Conclusion

We are pleased that the District has documented procedures outlining the transportation reporting process. We continue to recommend that the District implement our other recommendations. Specifically, we believe it would be beneficial for the District to train its staff in regard to the PDE reporting requirements. We also continue to recommend that the District implement an independent review of transportation data prior to reporting this data to the PDE.

Status of Prior Audit Findings and Observations

Our prior audit of the Littlestown Area School District (District) released on September 4, 2014, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on September 4, 2014

Prior Finding: **Pupil Membership Errors Resulted in Underpayments of \$58,614**

Prior Finding Summary: During our prior audit, we found that pupil membership reports for the 2008-09, 2009-10, 2010-11, and 2011-12 school years had errors in the nonresident and resident data reported to the PDE for the 2008-09, 2009-10, and 2010-11 school years. As a result of this incorrect data, the PDE underpaid the District \$58,614 in state subsidy based on foster children membership.

Prior Recommendations: We recommended that the District should:

1. Develop and implement procedures and guidelines for the collection, verification, and reporting of membership data to ensure that all days and student classifications are accurately reported to the PDE.
2. Develop procedures to ensure placing agency letters are obtained and retained annually for the reporting of foster children.
3. Reconcile final PDE reports to the District's own pupil membership detail reports to ensure all pupils are reported accurately.
4. Reconcile state subsidy payments to membership reports to ensure the District is receiving the appropriate amount of subsidy from the PDE.
5. Review the District's internal student information system membership reports for years subsequent to our audit and reconcile the data to the PDE's final reports processed through the Pennsylvania Information Management System (PIMS). If errors are found, submit revisions to the PDE.

We also recommended that the PDE should:

6. Adjust the District's allocations to resolve the underpayments of \$58,614.
7. Recover subsidy payments made to the Conewago Valley School District based on the District's incorrect reporting of four foster children for the 2008-09 school year.
8. Review its pupil membership processing procedures to ensure that after changes to its reporting system, such as the introduction of the PIMS beginning with the 2009-10 school year, the system accurately processes membership data. Undetected systematic errors in the PIMS could have statewide effects on local education agencies that are required to report pupil membership data in this system.

Current Status:

During the current audit, we found that the District implemented our first and second recommendations beginning in the 2014-15 school year. The District developed and implemented child accounting procedures and these procedures include obtaining and maintaining agency placement letters. However, the District did not fully implement our additional recommendations. The District was unable to provide documentation that reconciliations were performed for the 2013-14 through 2016-17 school years. Our review of nonresident student data for these years did not disclose any reportable errors (for additional information concerning this objective please see page 18 of this report). The PDE resolved the underpayment of \$58,614 noted in our prior finding on June 1, 2016.

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹¹ 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, 2013 through June 30, 2017. In addition, the scope of each individual audit objective is detailed on the next page.

The Littlestown Area School District's (District) management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements).¹² 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.

¹¹ 72 P.S. §§ 402 and 403.

¹² 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, 2013 through June 30, 2017. 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 Resident Data
- ✓ 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?¹³
 - To address this objective, we randomly selected 10 of 62 vehicles used to transport District students during the 2015-16 school year and randomly selected 10 of 65 vehicles used during the 2016-17 school year.¹⁴ We reviewed the District's supporting documentation for the vehicles selected to determine if the miles and number of students were accurately calculated and accurately reported to the PDE. We also requested school calendars to verify that the correct number of days for each vehicle selected was accurately reported to the PDE. Our review of this objective did not disclose any reportable issues.
 - We also reviewed all the nonpublic and charter school students reported to the PDE as transported by the District during the 2013-14, 2014-15, 2015-16, and 2016-17 school years.¹⁵ We reviewed bus rosters, requests for transportation, and other supporting documentation to ensure that the number of nonpublic and

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

¹⁴ While representative selection is a required factor for 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.

¹⁵ The District reported 23 charter school students in the 2013-14 school year, 29 in the 2014-15 school year, 34 in the 2015-16 school year and 0 in the 2016-17 school year. The District reported 125 nonpublic school students in the 2013-14 school year, 138 in the 2014-15 school year, 139 in the 2015-16 school year and 215 in the 2016-17 school year.

charter school students were accurately reported to the PDE. See the Finding on page 9 for the results of our review of this objective.

- ✓ Did the District accurately report nonresident foster students to the PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁶
 - To address this objective, we reviewed all of the nonresident students reported to the PDE as educated by the District during the 2013-14, 2014-15, 2015-16, and 2016-17 school years.¹⁷ We reviewed the District's student information system reports, PDE child accounting reports, and each student's agency placement letter to ensure all nonresident students were accurately reported to the PDE. 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?¹⁸ 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?
 - To address this objective, we randomly selected 5 of the 18 District drivers and randomly selected 10 of the 83 contracted bus/van drivers who transported District students as of August 29, 2018.¹⁹ We reviewed documentation to ensure the District complied with the requirements for bus drivers. 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?²⁰
 - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, and fire drill documentation. In addition, we conducted on-site reviews at all three of the District's school buildings to assess whether the District had implemented basic safety practices.²¹ Due to the sensitive nature of school safety, the results of our review for this object area are not described in our audit report. The results of our

¹⁶ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹⁷ The district reported 4 nonresident foster students in 2013-14, 6 in 2014-15, 1 in 2015-16 and 3 in 2016-17

¹⁸ 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.

¹⁹ While representative selection is a required factor for 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.

²⁰ 24 P.S. § 13-1301-A *et seq.*

²¹ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

review of school safety are shared with District officials, the PDE, and if deemed necessary other appropriate agencies.

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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