

PERFORMANCE AUDIT

Manheim Township School District Lancaster County, Pennsylvania

June 2017



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Robin Felty, Superintendent
Manheim Township School District
P.O. Box 5134
Lancaster, Pennsylvania 17606

Mr. Mark Anderson, Board President
Manheim Township School District
P.O. Box 5134
Lancaster, Pennsylvania 17606

Dear Dr. Felty and Mr. Anderson:

We have conducted a performance audit of the Manheim Township School District (District) for the period July 1, 2013, through June 30, 2016, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Administrator Contract Buyout
- Financial Stability
- Bus Driver Requirements
- School Safety

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

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

- The Former Superintendent's Separation Agreement Was Not Publicly Disclosed and Approved by the Board

Dr. Robin Felty
Mr. Mark Anderson
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

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

Eugene A. DePasquale
Auditor General

June 6, 2017

cc: **MANHEIM TOWNSHIP SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2015-16 School Year ^A	
County	Lancaster
Total Square Miles	24.3
Resident Population ^B	38,133
Number of School Buildings	9
Total Teachers	413
Total Full or Part-Time Support Staff	304
Total Administrators	28
Total Enrollment for Most Recent School Year	5,728
Intermediate Unit Number	13
District Vo-Tech School	Lancaster County Career & Technology Center

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

B - Source: United States Census
<http://www.census.gov/2010census>.

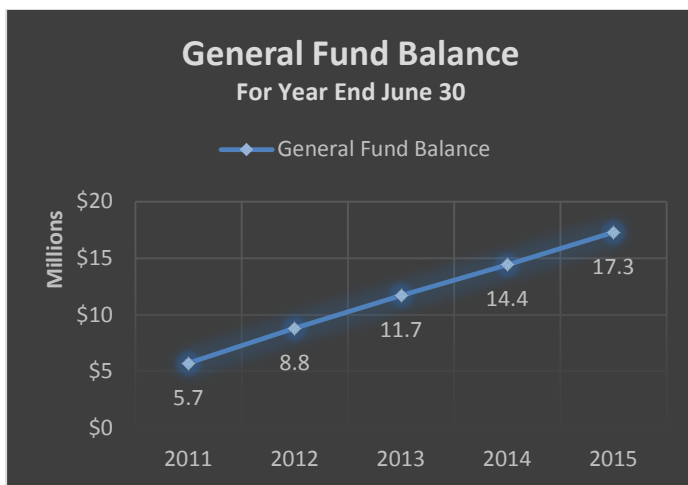
Mission Statement^A

Mission: Nurture and Challenge for Success.

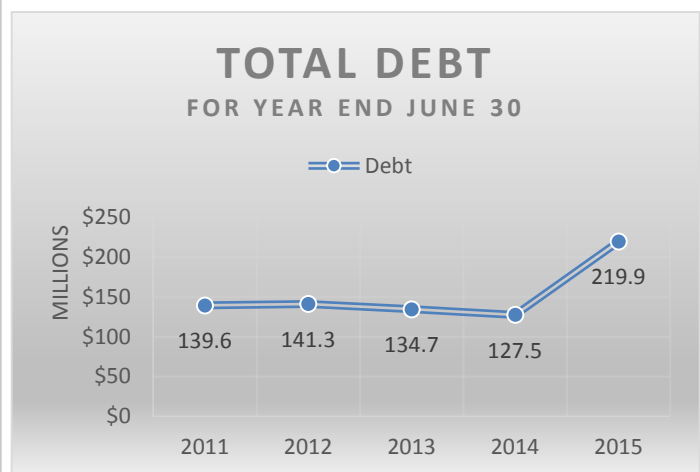
Vision: Manheim Township School District aspires to be a place where every individual finds the resources needed to learn, grow and succeed. We are dedicated to pursuing a vision of excellence, and we believe that vision requires a strong learning environment, a supportive community, and an awareness of our place in the larger world.

Financial Information

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

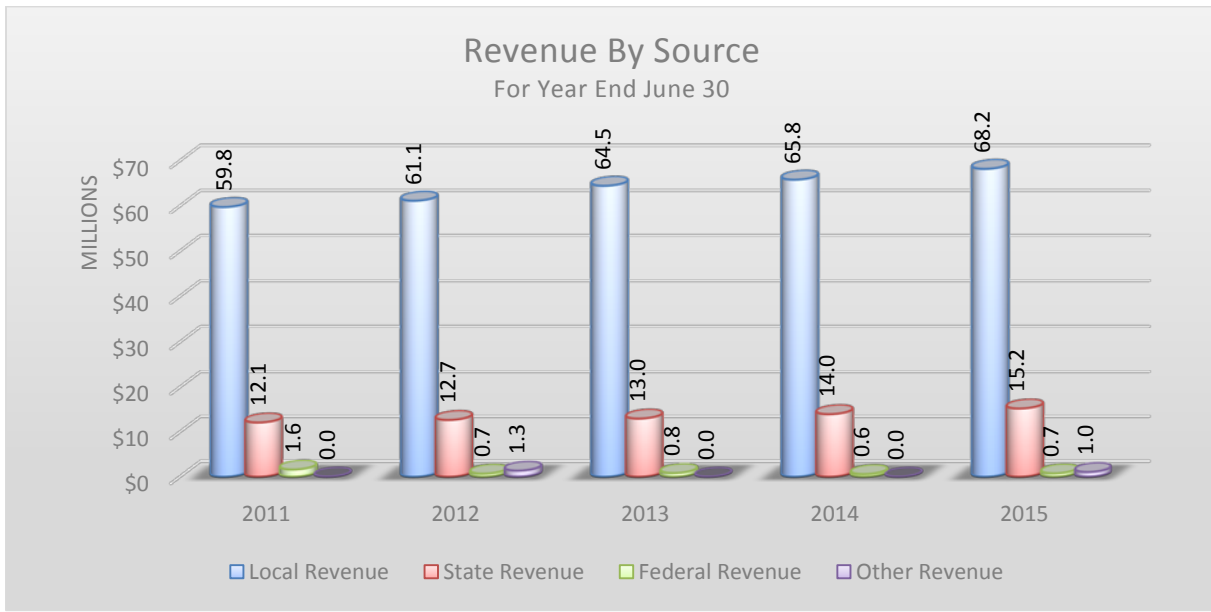
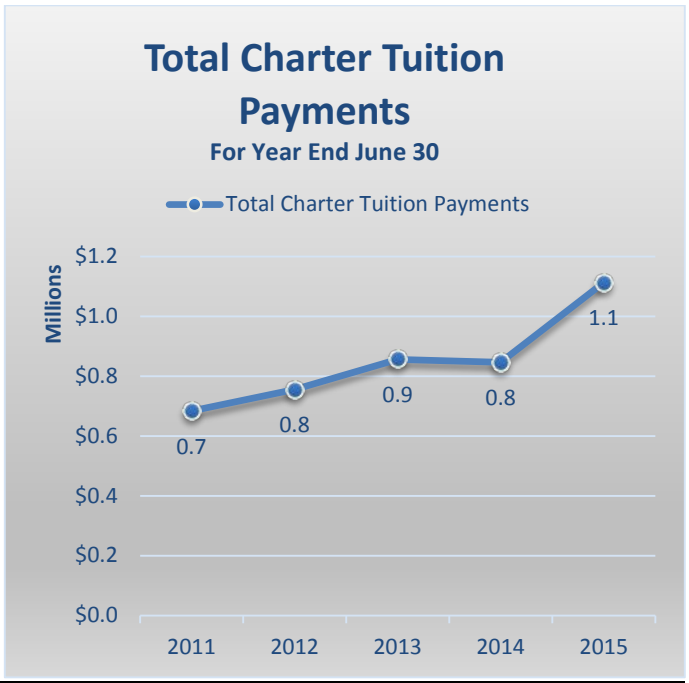
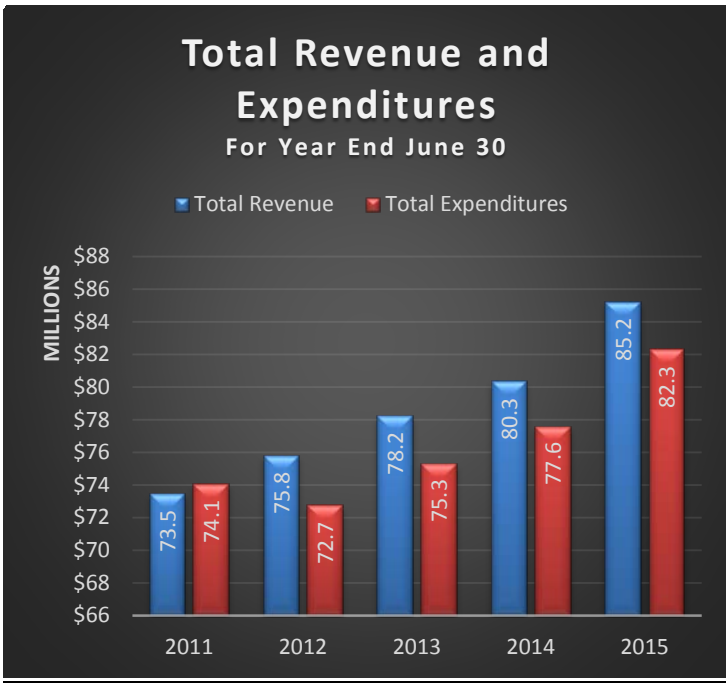


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

Financial Information Continued



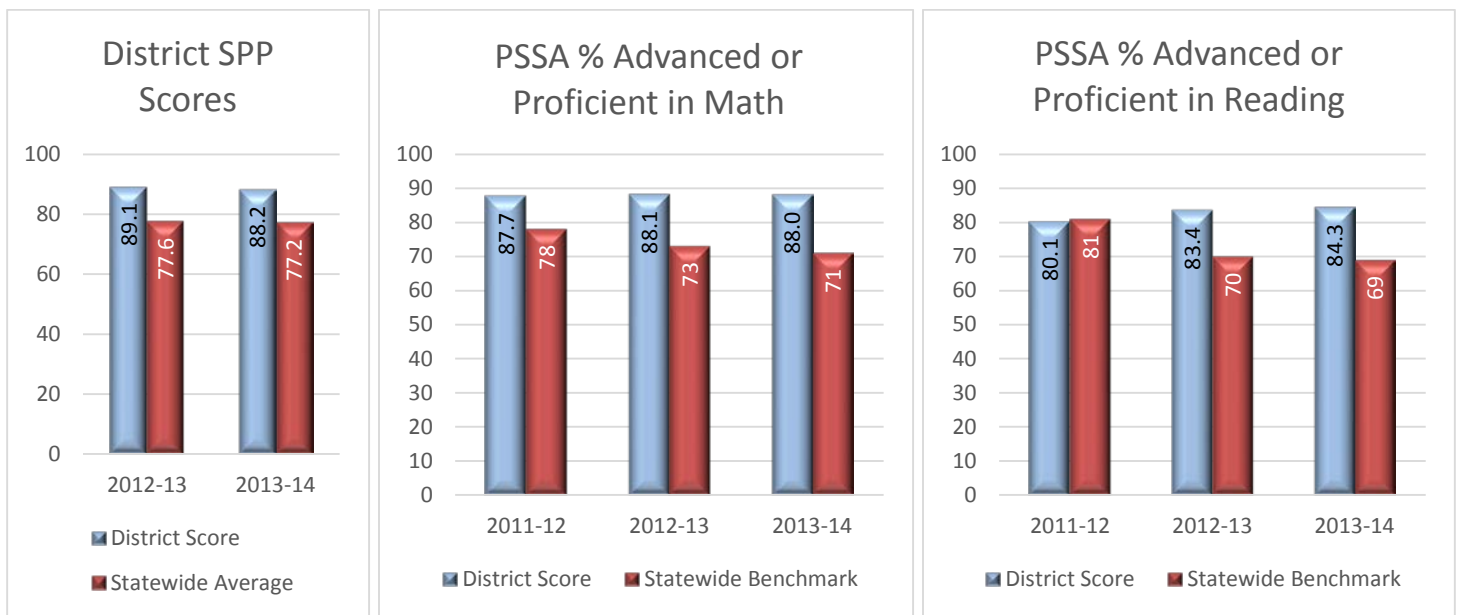
Academic Information

The following table and charts consist of School Performance Profile (SPP) scores and Pennsylvania System of School Assessment (PSSA) results for the entire District obtained from PDE's data files.¹ These scores are presented in the District's audit report for **informational purposes only**, and they were not audited by our Department.

SPP benchmarks represent the statewide average of all district school buildings in the Commonwealth.² PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.³ District SPP and PSSA scores were calculated using an average of all of the individual school buildings within the District. Scores below SPP statewide averages and PSSA benchmarks/goals are presented in red.

Districtwide SPP and PSSA Scores

District	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<i>Statewide Benchmark</i>	77.6	77.2	78	73	71	81	70	69
<i>Manheim Township SD</i>	89.1	88.2	87.7	88.1	88.0	80.1	83.4	84.3
<i>SPP Grade⁴</i>	B	B						



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

² Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

³ PSSA benchmarks apply to all district school buildings, charters, and cyber charters. In the 2011-12 school year, the state benchmarks reflect the Adequate Yearly Progress targets established under No Child Left Behind. In the 2012-13 and 2013-14 school years, the state benchmarks reflect the statewide goals based on annual measurable objectives established by PDE.

⁴ The following letter grades are based on a 0-100 point system: A (90-100), B (80-89), C (70-79), D (60-69), F (59 or below).

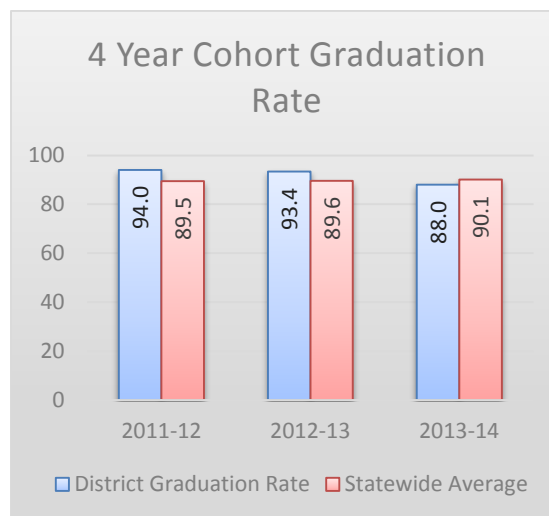
Individual School Building SPP and PSSA Scores

The following table consists of SPP scores and PSSA results for each of the District's school buildings. Any blanks in PSSA data means that PDE did not publish a score for that school for that particular year.⁵

School Name	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
Statewide Benchmark	77.6	77.2	78	73	71	81	70	69
<i>Brecht School</i>	87.8	93.5	89.3	82.9	89.5	71.9	75.6	86.8
<i>Bucher School</i>	93.3	89.0	89.6	87.4	76.7	75.0	83.5	74.8
<i>Landis Run Intermediate School</i>	75.1	79.0		85.5	84.9		70.2	75.6
<i>Manheim Township High School</i>	94.7	96.3	72.1	80.9	83.5	77.8	90.1	84.3
<i>Manheim Township Middle School</i>	92.1	86.2	88.5	88.1	85.7	88.4	85.3	86.1
<i>Neff School</i>	94.8	92.5	90.9	91.1	95.6	80.1	84.4	89.6
<i>Nitrauer School</i>	86.7	84.3	94.3	94.9	91.8	85.6	93.0	89.0
<i>Reidenbaugh Elementary School</i>	92.9	86.5	90.1	92.2	88.9	84.2	88.9	84.8
<i>Schaeffer School</i>	84.5	86.1	86.5	89.8	95.7	77.4	79.7	88.0

4 Year Cohort Graduation Rates

The 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.⁶



⁵ PDE's data does not provide any further information regarding the reason a score was not published.

⁶ <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

Finding

Finding

The Former Superintendent's Separation Agreement Was Not Publicly Disclosed and Approved by the Board

Criteria relevant to the finding:

Public School Code (PSC) Provision Relating to Superintendent Contracts

Section 1073(e)(2)(v) of the PSC provides that a contract for employment of a Superintendent or Assistant Superintendent shall specify, among others, the termination, buyout and severance provisions, including all postemployment compensation and the period of time in which the compensation shall be provided. Termination, buyout, and severance provisions may not be modified during the course of the contract or in the event a contract is terminated prematurely. (This provision applies to all Superintendent contracts executed on or after September 12, 2012.) *See* 24 P.S. § 10-1073(e)(2)(v).

PSC Provision Relating to Board Approval of Contracts

Section 508 of the PSC provides that the affirmative vote of a majority of all the members of the board of school directors in every school district, duly recorded, showing how each member voted, shall be required in order to take action on, among others, the following subjects:

- Entering into contracts of any kind, including contracts for the purchase of fuel or any supplies, where the amount involved exceeds one hundred dollars (\$100).

Our review of the board meeting minutes related to acceptance of the former Superintendent's resignation showed that the Board of School Directors (Board) did not publicly present information regarding a separation agreement. The Board and District management should have provided residents of the District with notification about the planned separation agreement and its associated costs on the published agenda for the January 2016 School Board Meeting.

Background

On April 17, 2014, at a public meeting, the Board appointed the former Superintendent and subsequently approved his employment contract for a four-year term commencing July 1, 2014, and ending June 30, 2018.

Approximately one year into the former Superintendent's employment, the Board approved, at a public meeting, an agreement with a law firm to investigate a personnel matter. The District was obligated under federal Title IX⁷ to conduct the investigation, and confidentiality was required.⁸ On January 21, 2016, the District issued a press release stating that the investigation was complete and announcing the resignation of the former Superintendent. The press release further indicated that the former Superintendent experienced certain health and medical challenges and that it was in the best interest of both the District and the former Superintendent that the former Superintendent resign by mutual agreement.

⁷ Title IX of the Education Amendments of 1972, as amended, is a comprehensive federal law that prohibits discrimination on the basis of sex in any federally funded education program or activity including a prohibition on sexual harassment and sexual violence. *See* 20 U.S.C. Â § 1681 *et seq.*

⁸ The investigation was completed with the assistance from the District's solicitor. The total cost of the investigation was \$105,590.

Criteria relevant to the finding (continued):

- Fixing salaries or compensation of officers, teachers, or other appointees of the board of school directors.
- Failure to comply with the provisions of this section shall render such acts of the board of school directors void and unenforceable. See 24 P.S. § 5-508.

Provisions in the Contract; and Separation Agreement and its Addendum

Salary Payments

Superintendent's Contract Section 3(a)

In consideration of the performance by the Superintendent of the duties as Superintendent, the salary payable to Superintendent for the first year of the term of this Agreement (July 1, 2014, through June 30, 2015) shall be \$160,000.

Separation Agreement Section 2.1

As consideration for entering into this agreement . . . , the School District shall pay to the former Superintendent his regular rate of pay on each payday through January 29, 2017 . . .

403(b) Contributions

Superintendent's Contract Section 4(g)

During each school year during the term of this Agreement, the School District shall pay to a Section 403(b) Account on behalf of Superintendent, a sum equal to the contributions of Superintendent to his Section 403(b) Account, provided that the School District shall not be obligated to contribute more than \$12,000 in any school year. The payments for each school year shall be made in equal quarterly installments beginning on July 1 of each school year.

Board Action on the Resignation and Separation Agreement

On January 15, 2016, the former Superintendent signed the separation agreement containing his resignation. Then on January 21, 2016, the same day as the aforementioned press release and approximately 19 months into the former Superintendent's four-year term, the Board formally accepted his resignation. His resignation was not on the agenda for that day's public board meeting. Instead, a motion to amend the agenda was made part way through the meeting and voted on immediately thereafter. According to District officials, the resignation was not placed on the agenda because the Board was required to wait until the rescission period had concluded before announcing the resignation.⁹

Additionally, the approved board meeting minutes for the January 21, 2016 meeting did not contain a separate motion to approve the separation agreement negotiated between the District and the former Superintendent. Furthermore, the January 21, 2016 press release did not mention the separation agreement. Details of the separation agreement were provided to the public by the news media approximately one week after the meeting.

According to the District, the Board was unaware of the requirement for a separation agreement to receive public board approval. Subsequently, an addendum to the separation agreement was approved by the Board at the March 17, 2016 public meeting.

Separation Agreement Provisions

The separation agreement took effect on January 29, 2016. Together with its addendum, the separation agreement provided the former Superintendent with the following benefits:

- Biweekly wage payments totaling \$160,000.
- Healthcare coverage for a one-year period through January 29, 2017.

⁹ The separation agreement contained a rescission period provision that stated in relevant part; "for a period of eight (8) days following the execution of this agreement by [former superintendent], he may revoke and rescind this agreement."

*Criteria relevant to the finding
(continued):*

Separation Agreement Addendum

For the period of January 30, 2016, through January 29, 2017, the School District shall pay to a Section 403(b) Account on behalf of Superintendent the amount of \$12,000. This payment shall be made within thirty (30) days of this Separation Agreement Addendum being approved by the School Board.

Healthcare Provisions

Superintendent's Contract Section 4(d)

Superintendent, following termination of employment, may elect to pay for and continue to receive the same hospitalization/major medical benefits which School District from time to time provides to its administrative employees. . . . Superintendent's spouse may also be covered if included on the date of termination of Superintendent's employment. Coverage for Superintendent may be continued until he is eligible for Medicare benefits and, for Superintendent's spouse, may be continued until the earlier of (A) the date on which coverage for Superintendent terminates or (B) the date on which Superintendent's spouse is eligible for Medicare benefits. The entire cost for all such coverages shall be paid for by Superintendent. . . . The provisions of this subparagraph (d) shall be void, and no hospitalization/major medical benefits shall be provided to Superintendent and/or the spouse, if Superintendent is discharged for cause or if he, except for reasons related to his health, resigns or retires prior to June 30, 2018.

- Payment of \$12,000 into his Section 403(b) Account on April 1, 2016.

The total cost of the benefits provided by the separation agreement to the former Superintendent was \$172,000, plus the healthcare costs. We could not determine the actual healthcare coverage costs because the District is self-insured for healthcare, and actual costs for the year are based on the claims filed by the former Superintendent, which cannot be disclosed due to confidentiality laws.

The original employment contract did not contain provisions for the continuation of salary or 403(b) Account contributions after termination. The PSC requires contracts to specify termination, buyout, and severance provisions. Such provisions may not be modified during the term of the contract or if the contract is terminated prematurely. While the former Superintendent's contract did contain some termination provisions, it did not specify the salary and benefit payments ultimately provided to the former Superintendent under the separation agreement.

Additional Costs to the District

During the same period that the District was paying the former Superintendent \$160,000 in wage payments pursuant to his separation agreement, the District incurred additional costs to ensure the necessary leadership was in place to maintain District operations.

Specifically, at the February 11, 2016 meeting, the Board approved a motion to appoint an Acting Superintendent to serve until July 1, 2016, or until a new Superintendent was appointed. Then on February 18, 2016, the Board approved a compensation agreement with the Acting Superintendent agreeing to pay him \$700 per day worked with no benefits. The Acting Superintendent was paid a total of \$63,350, which included service through June 30, 2016, and a few additional days after that to facilitate the transition to the newly hired Superintendent.

On March 17, 2016, the Board approved a contract with a firm to conduct the search for a new Superintendent.¹⁰ The search firm conducted extensive work on behalf of the

¹⁰ The District paid the vendor \$17,000 for the new Superintendent search.

Criteria relevant to the finding (continued):

Separation Agreement Section 2.4

The School District shall continue to provide health care to Superintendent under the School District's existing plan, with Superintendent paying his share through payroll deduction through January 29, 2017; provided, however, if he obtains alternate employment that provides or offers health care to him, the School District's obligation to provide health care to Superintendent and any dependents shall cease effective the date that he is eligible for health care coverage from another employer. Notwithstanding anything herein to the contrary, Superintendent shall be entitled to continue health care after January 29, 2017, at his sole cost and expense subject to the terms, conditions and limitations of COBRA.

Contract Termination Provisions

Superintendent's Contract Section 8

This Agreement may be terminated upon any of the following events:

- (a) Agreement. Mutual agreement of the Superintendent and the Board of School Directors.
- (b) Resignation/Retirement. Resignation or retirement of the Superintendent.
- (c) Disability of the Superintendent. In the event the Superintendent is disabled and unable to perform the essential functions of the job with or without reasonable accommodations for a period of six (6) consecutive months, then the School District may, by notice to the Superintendent given prior to the date he is able to resume performance of his duties, terminate this Agreement.

District, and a new Superintendent was appointed by the Board to begin on July 1, 2016.

Summary

The Board accepted the former Superintendent's resignation, which contained provisions for a separation agreement. The separation agreement provided benefits not granted in the employment contract, which is in noncompliance with the PSC.

The PSC also requires the Board to approve contracts at a public meeting. The separation agreement was not approved at a public meeting, and the District itself did not release any information to the public concerning the separation agreement despite issuing a press release about the former Superintendent's resignation.

Recommendations

The *Manheim Township School District* should:

- 1. Ensure that all contracts and agreements are approved at a public meeting as required by the PSC.
- 2. Ensure that employment contracts for Superintendents and Assistant Superintendents clearly state all termination, buyout, and severance provisions as required by the PSC.
- 3. Comply with the PSC by ensuring that termination, buyout, and severance provisions of contracts are not modified during the course of the contract or in the event a contract is terminated prematurely.

Management Response

Management stated the following:

On January 21, 2016, the Board of School Directors approved the former Superintendent's resignation by unanimous vote. While the resignation was received a week prior to the January 21 Board Meeting, the resignation was not placed on the original agenda as the District was cognizant of the rescission period. During the meeting, a motion was made to amend the agenda and the resignation

Criteria relevant to the finding (continued):

- (d) Termination for Cause. The Superintendent's employment may be terminated for cause. The Superintendent shall be subject to discharge for valid and just cause for the reasons specified in Section 1080 of the Public School Code of the Commonwealth of Pennsylvania . . .

was subsequently approved. This is reflected in the Meeting Minutes for the January 21 Board Meeting.

Management concurs that the separation agreement was not publicly disclosed and approved by the Board of School Directors at the January 21, 2016 Board Meeting. However, the Board of School Directors did publicly approve an addendum to the separation agreement at the March 17, 2016 Board Meeting. The District has taken corrective action by informing its Board of School Directors and District Administration about Section 508 of the Public School Code, which requires the approval of separation agreements at a public meeting. In addition, the District will disclose to the public, as soon as possible, the status and details of any future separation agreements, as required by the Public School Code.

Management concurs that the original employment contract of the former Superintendent did not contain termination, buyout, and severance provisions. The contract did contain some termination provisions; however, it did not specify the salary and benefit payments provided to the former Superintendent under the separation agreement. It was in the best interests of both the District and the former Superintendent that the Superintendent resign by mutual agreement.

Management notes that the Board of School Directors legally exercised its authority in the early termination of the Superintendent's contract. In order to assure better control over costs associated with any future early contract termination, the Board of School Directors will ensure that specific contract provisions define the termination terms and limit any associated costs for future Superintendent and Assistant Superintendent contracts. The District will also comply with the Public School Code by ensuring that termination, buyout, and severance provisions of contracts are not modified during the course of the contract or in the event a contract is terminated prematurely.

The Findings Report issued by the Auditor General's Office references the additional costs associated with the former Superintendent's resignation. Given the situation surrounding the confidential Title IX related investigation of the former Superintendent, and the District's obligation under Title IX to conduct a fair and impartial review of the case, the District was compelled to pay legal fees to the

District Solicitor and a contracted law firm. An Acting Superintendent was then appointed to lead the District while the contracted firm conducted a search for a new Superintendent.

Auditor Conclusion

We are encouraged by the District's intention to improve the termination provisions in the Superintendent and Assistant Superintendent employment contracts. We are also pleased that the District intends to undertake future early contract terminations with greater transparency and accountability to the public. We will evaluate any early contract terminations that might occur during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior Limited Procedures Engagement of the District covering the period March 2, 2012, through February 27, 2015, and released on June 4, 2015, resulted in no findings or observations.

Appendix: Audit Scope, Objectives, and Methodology

School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, 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, 2016. In addition, the scope of each individual audit objective is detailed on the following pages.

The District's management is responsible for establishing and maintaining effective internal controls¹² to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

¹¹ 72 P.S. §§ 402-403.

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, 2016. We also determined if the District had key personnel or software vendor changes since the prior audit.

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

- ✓ Administrator Contract Buyout
- ✓ Financial Stability
- ✓ 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 pursue a contract buyout with an administrator and if so, what was the total cost of the buyout, what were the reasons for the termination/settlement, did the employment contract comply with the PSC¹³ and the Public School Employees' Retirement System guidelines, and how was the administrator replaced?
 - To address this objective, we reviewed the contracts, board meeting minutes, payroll and leave records, and other benefit records for both individually contracted administrators who separated from the District during the period July 1, 2013, through June 30, 2016. We reviewed the severance agreement for one of those contracted administrators (the former Superintendent). We also determined the costs of a personnel investigation, hiring an Acting Superintendent, and conducting a new Superintendent search related to one of the administrator separations by reviewing vendor payment documents. In addition, we determined if information related to the separation was made available to the public. Our review of this objective disclosed a reportable issue noted in the finding in this report.
- ✓ Did the District develop budgets that considered the academic and financial needs of the District and was the budget process transparent to the public? Did the District issue long term debt for an appropriate purpose in accordance with the PSC?¹⁴ Has the District been monitoring its swap agreement?

¹³ 24 P.S. § 10-1073(e)(2)(v).

¹⁴ 24 P.S. § 6-631.

- To address this objective, we interviewed District personnel and reviewed the District’s annual financial reports, budgets, and independent auditor’s reports for fiscal years July 1, 2010, through June 30, 2016. We completed an analysis of the various fund balance categories and the District’s plans to spend restricted funds. We also completed budget-to-actual analyses of revenues and expenditures. Furthermore, we reviewed the relationship between educational programming, unrestricted fund balance and the budgeting process. We also reviewed board meeting minutes and budget presentations to determine if the budget process was conducted transparently. We reviewed a schedule of long-term debt to determine if the debt was issued for an appropriate purpose. We also analyzed the current fair value of the District’s swap agreement and reviewed reports from the District’s independent financial advisor about the viability of continuing the swap agreement. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver’s license, physical exam, training, background checks, and clearances as outlined in applicable laws?¹⁵ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - To address this objective, we randomly selected 5 of the 46 bus drivers employed by the District’s bus contractor between July 1, 2013, and January 31, 2017. We reviewed documentation to ensure the District complied with bus driver requirements. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, if followed, were sufficient to ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District take appropriate actions to ensure it provided a safe school environment?¹⁶
 - To address this objective, we reviewed a variety of documentation including, but not limited to, safety plans, training schedules, anti-bullying policies, and after action reports. Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials and, if deemed necessary, PDE.

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

¹⁶ 24 P.S. § 13-1301-A *et seq.*

Distribution List

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

The Honorable Tom W. Wolf

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Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

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