

# LIMITED PROCEDURES ENGAGEMENT

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## Mechanicsburg Area School District Cumberland County, Pennsylvania

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June 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. Mark K. Leidy, Superintendent  
Mechanicsburg Area School District  
1225 South Market Street, Suite 1  
Mechanicsburg, Pennsylvania 17055

Mrs. Dawn Merris, Board President  
Mechanicsburg Area School District  
1225 South Market Street, Suite 1  
Mechanicsburg, Pennsylvania 17055

Dear Dr. Leidy and Mrs. Merris:

We conducted a Limited Procedures Engagement (LPE) of the Mechanicsburg Area School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2013 through June 30, 2017, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and the Fiscal Code, 72 P.S. §§ 402 and 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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

- Did the District have documented board policies and administrative procedures related to the following?
  - Internal controls
  - Administrative Separations
  - The Right-to-Know Law
  - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the full results of this review to be confidential, we did not include the 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.

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

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

Sincerely,



Eugene A. DePasquale  
Auditor General

June 25, 2019

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

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## Background Information

School Characteristics 2017-18 School Year <sup>A</sup>	
County	Cumberland
<b>Total Square Miles</b>	16.1
<b>Number of School Buildings</b>	8 <sup>B</sup>
<b>Total Teachers</b>	322
<b>Total Full or Part-Time Support Staff</b>	241
<b>Total Administrators</b>	41
<b>Total Enrollment for Most Recent School Year</b>	4,344
<b>Intermediate Unit Number</b>	15
<b>District Vo-Tech School</b>	Cumberland Perry AVTS

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

B – The academic section of this letter contains seven schools because the District’s Kindergarten Academy does not participate in state testing.

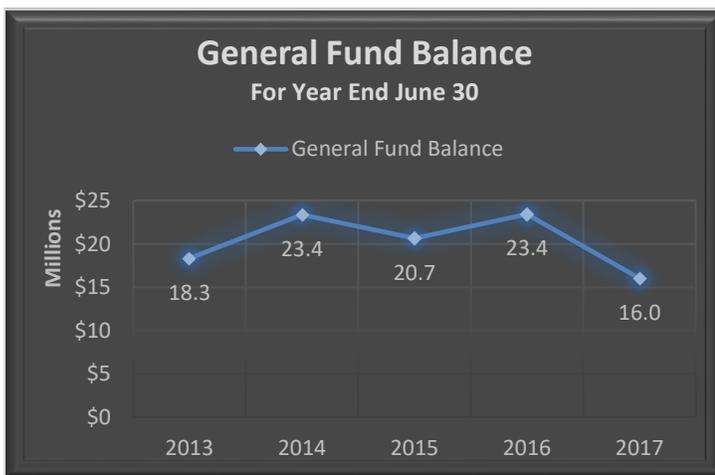
## Mission Statement<sup>A</sup>

The mission of the Mechanicsburg Area School District is to develop:

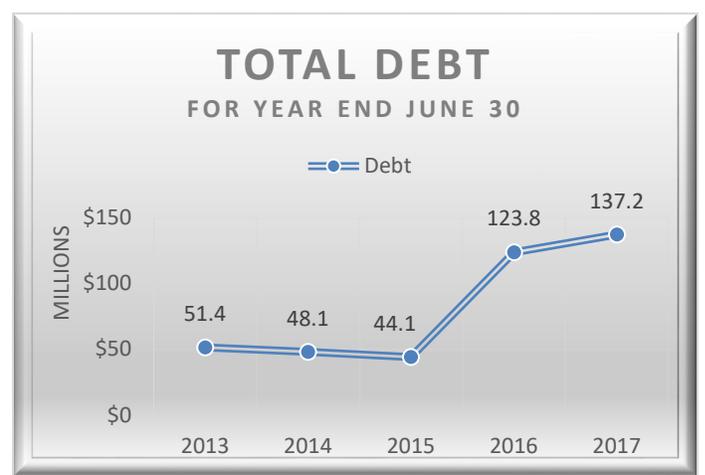
- resilient, self-directed learners able to achieve personal goals;
- critical and creative thinkers capable of transferring knowledge to new situations;
- collaborative team players with effective communication skills; and
- productive, responsible citizens in a diverse and ever-changing global society.

## Financial Information

The following pages contain financial information about the Mechanicsburg 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**.

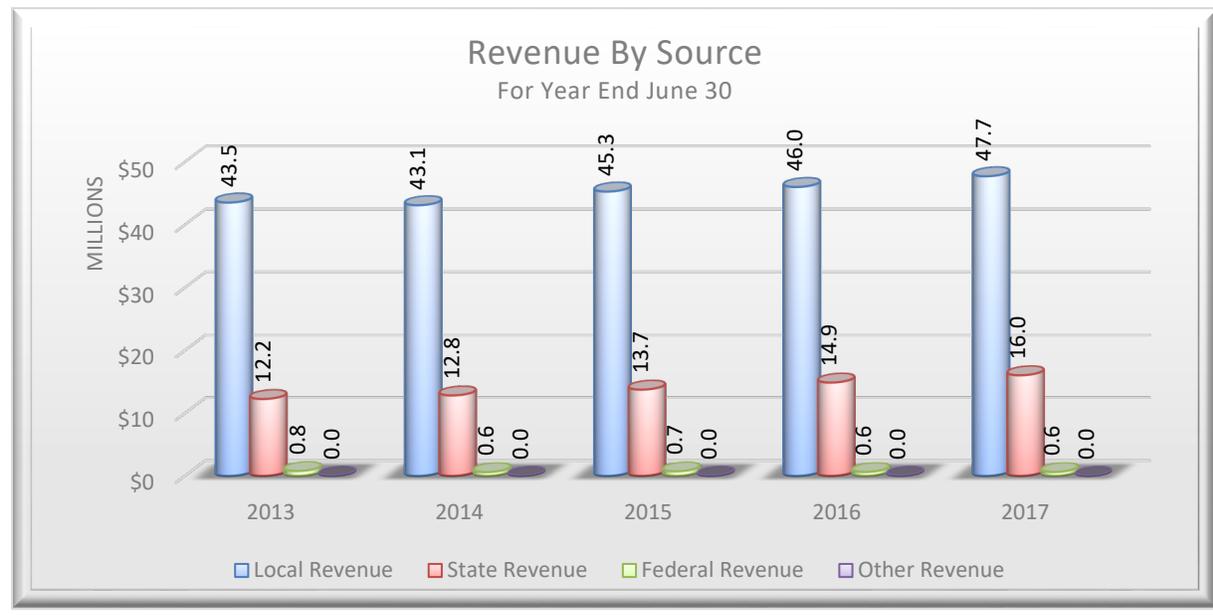
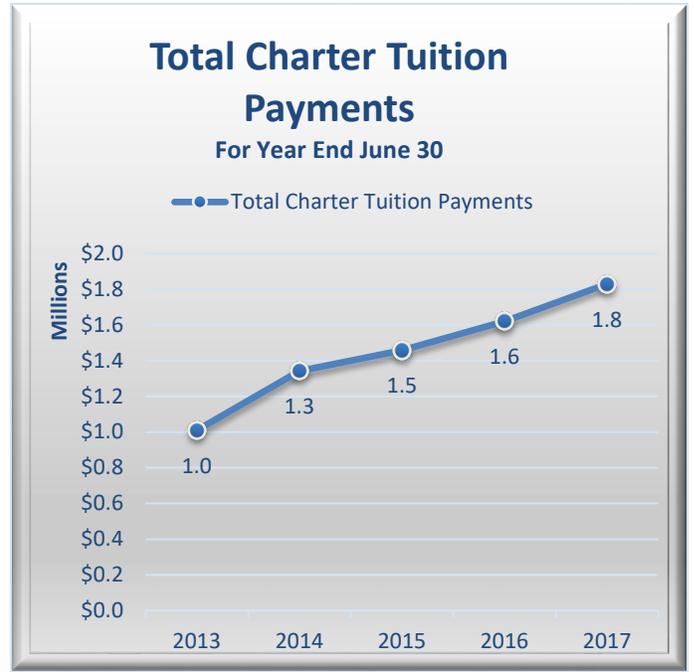
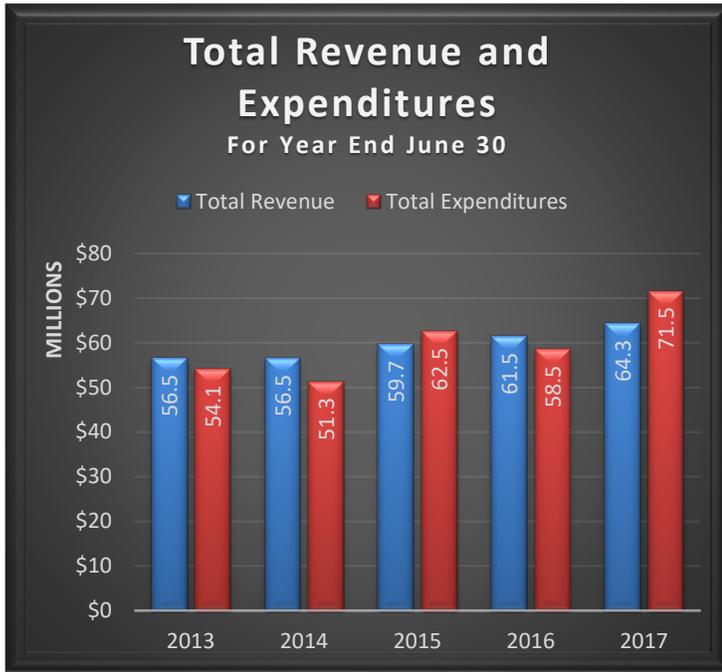


**Note:** General Fund Balance is comprised of the District’s Committed, Assigned and Unassigned Fund Balances.



**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.<sup>1</sup> 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.<sup>2</sup> 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.<sup>3</sup>

### **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.<sup>4</sup> 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.<sup>5</sup> 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.

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<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> 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.<sup>6</sup> 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?**

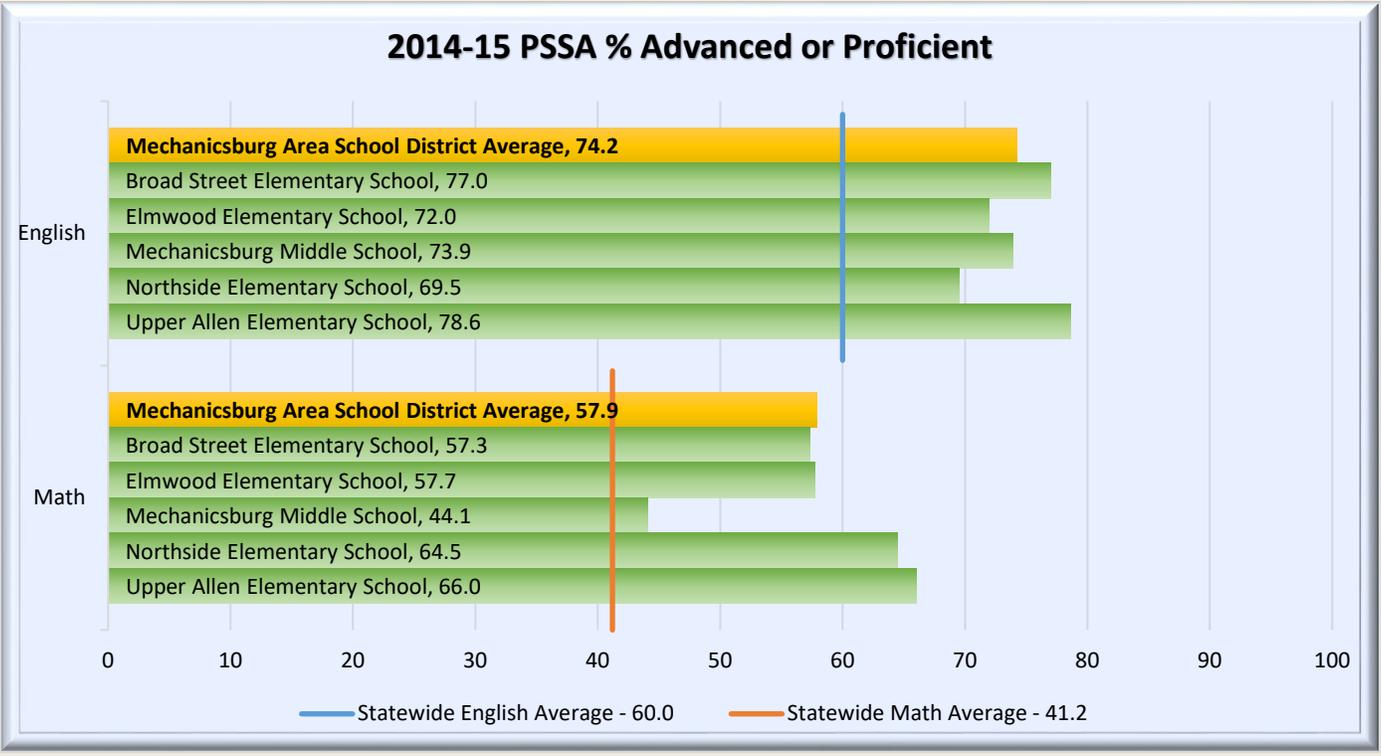
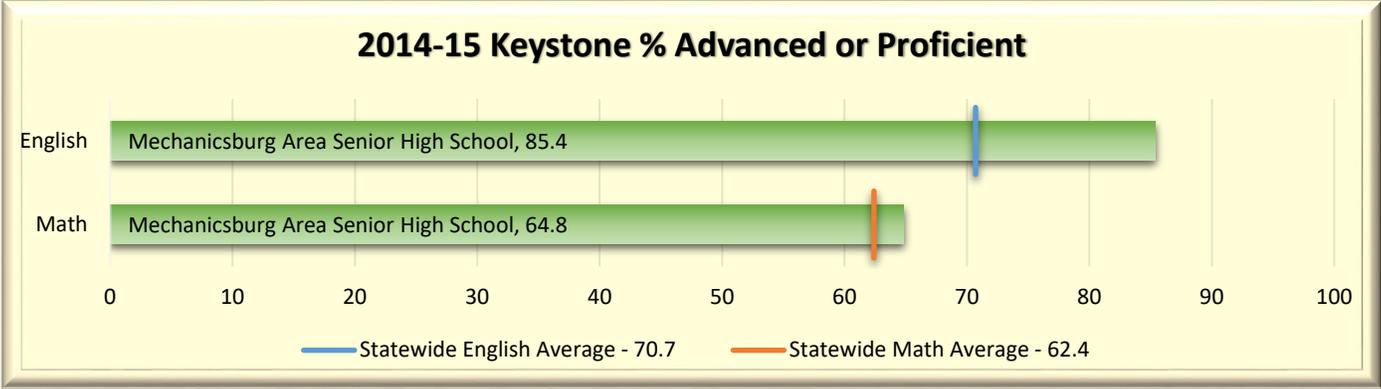
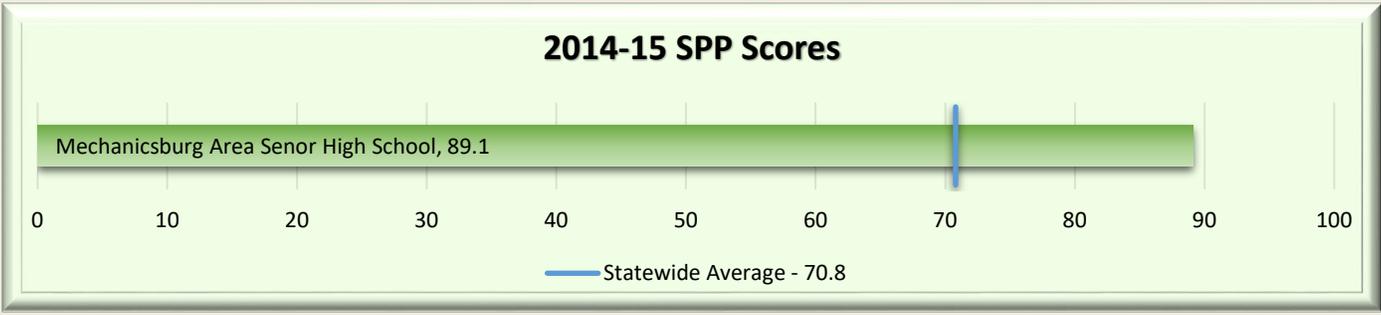
The PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student 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.<sup>7</sup>

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<sup>6</sup> 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.

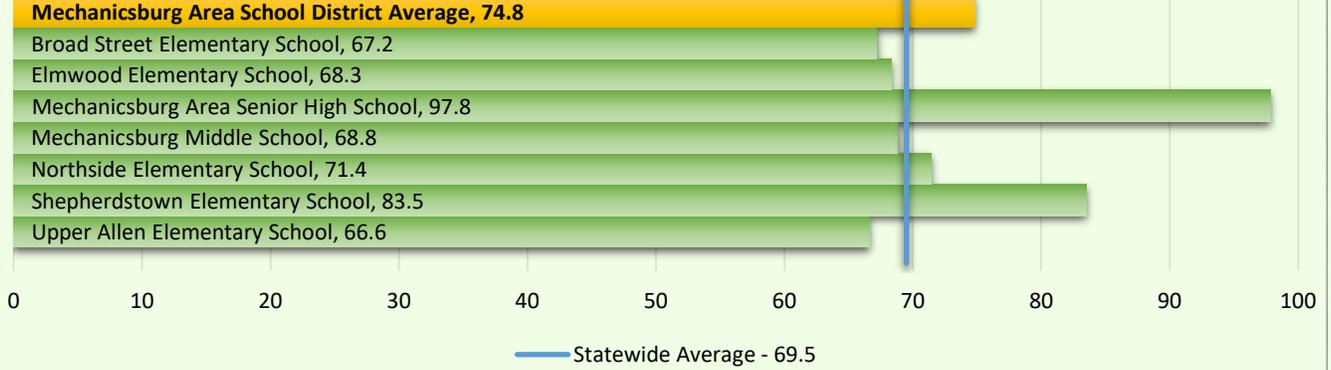
<sup>7</sup> The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

**2014-15 Academic Data**  
**School Scores Compared to Statewide Averages**

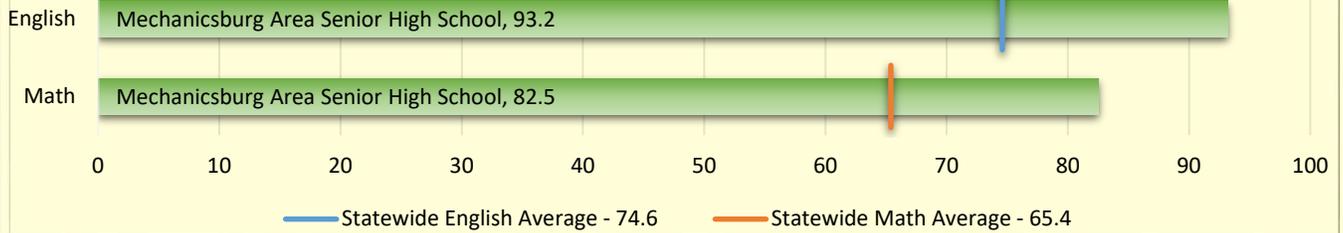


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

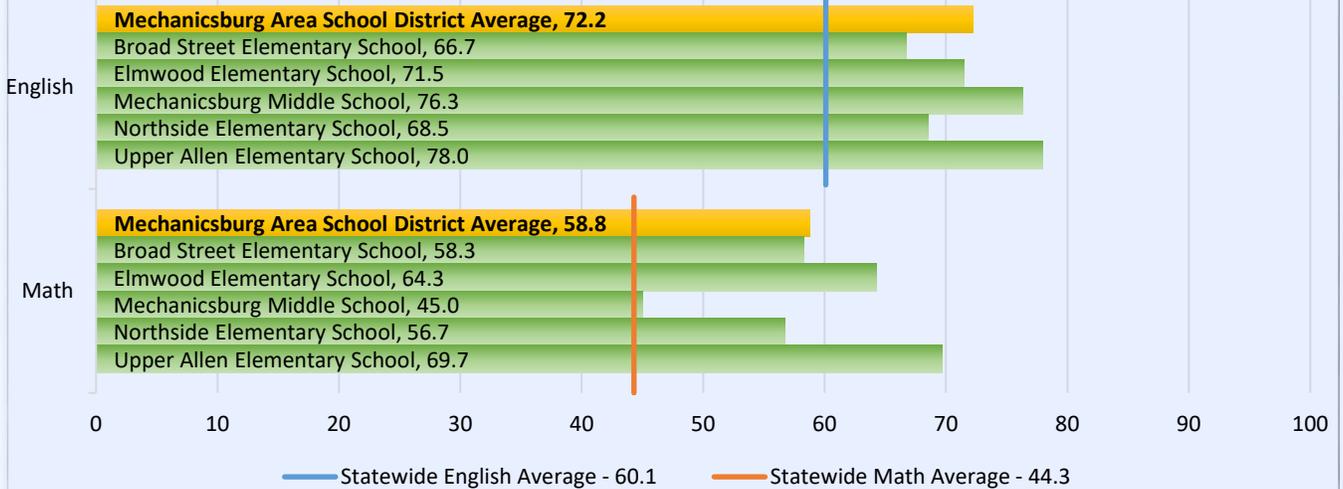
**2015-16 SPP Scores**



**2015-16 Keystone % Advanced or Proficient**

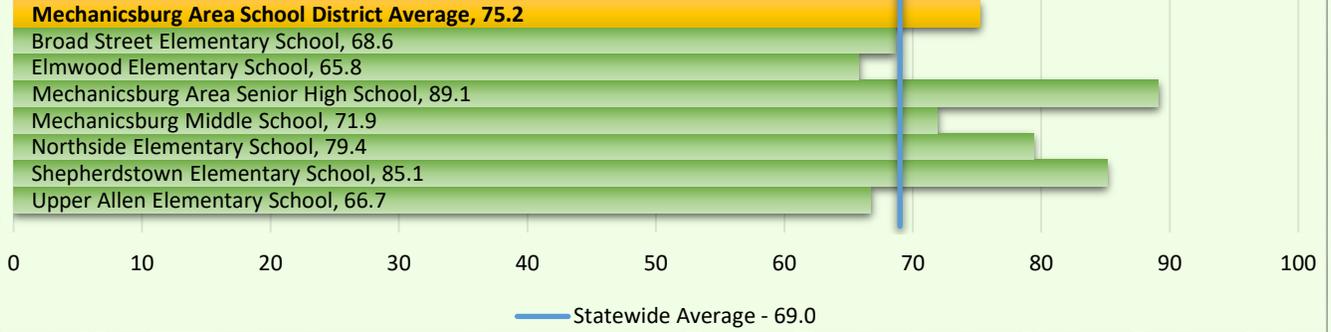


**2015-16 PSSA % Advanced or Proficient**

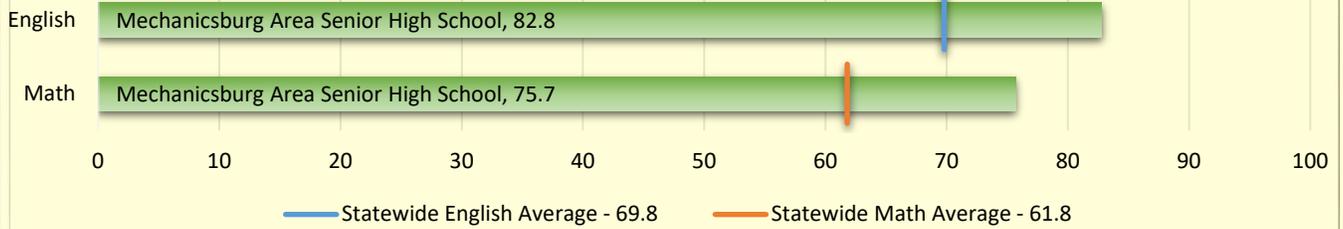


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

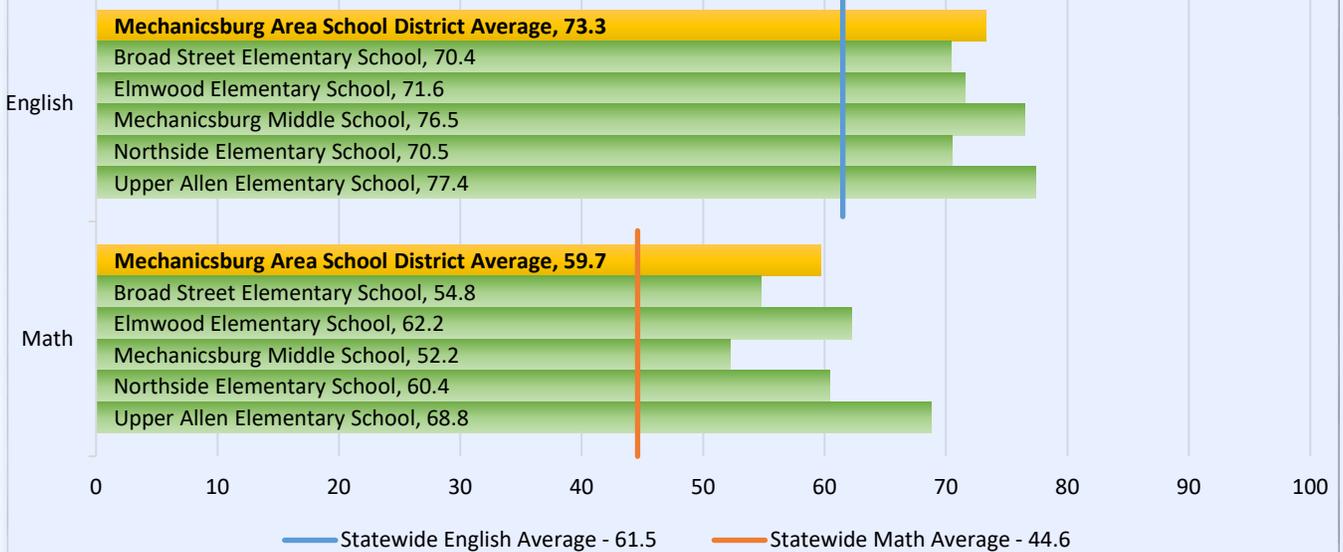
**2016-17 SPP Scores**



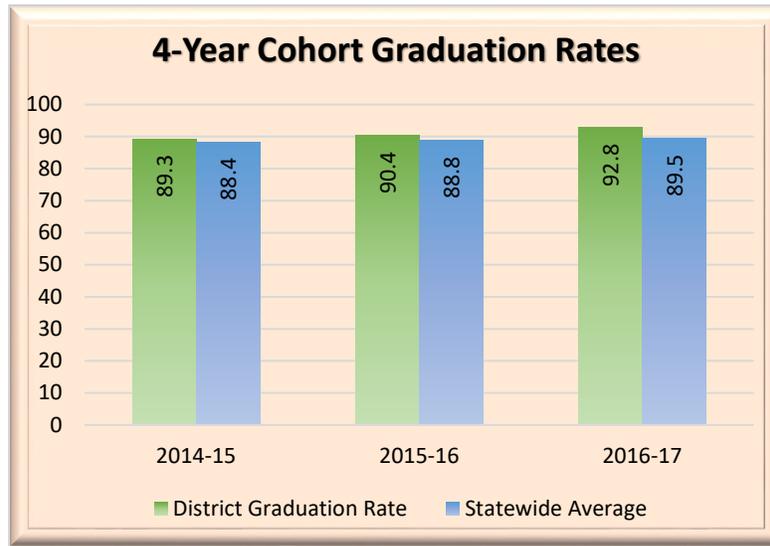
**2016-17 Keystone % Advanced or Proficient**



**2016-17 PSSA % Advanced or Proficient**



**Graduation Data**  
**District Graduation Rates Compared to Statewide Averages**



## Findings

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### Finding No. 1

### The District's Memorandum of Understanding Was Not Updated and the Bullying Prevention Policy Was Not Reviewed as Required by Law

*Criteria relevant to the finding:*

#### Memorandum of Understanding

Subsection (c) of Section 1303-A (relating to Reporting) of the **Public School Code's "Safe Schools Act"** (Act) states, in part:

"...each chief school administrator shall enter into a memorandum of understanding with police departments having jurisdiction over school property of the school entity. Each chief school administrator shall submit a copy of the memorandum of understanding to the office by June 30, 2011, and **biennially update and re-execute a memorandum of understanding with local law enforcement and file such memorandum with the office on a biennial basis...**" [Emphasis added.] See 24 P.S. § 13-1303-A(c).

Subsections (a), (c), and (d) of Section 10.11 (relating to Memorandum of understanding) of the **State Board of Education's regulations** provide as follows, in part:

"(a) Each chief school administrator shall execute and update, **on a biennial basis**, a memorandum of understanding with each local police department having jurisdiction over school property of the school entity.\*\*\*

Our review found that the Mechanicsburg Area School District (District) failed to update its Memorandum of Understanding (MOU) with local police departments and review its bullying prevention policy within required timeframes. The "Safe Schools Act" (Act) and its associated regulations require that public schools update and re-execute their MOUs with local law enforcement every two years, and it requires that their bullying prevention policies be reviewed every three years. The District also did not follow its own board policy related to bullying/cyberbullying, as well as best practices related to recognition and intervention, training, and monitoring of bullying situations. The failure to comply with these important provisions could jeopardize the safety and security of District students and staff.

#### Memorandum of Understanding

The District's MOU with the three local police departments that provide coverage to all District school buildings was dated May 31, 2016, and should have been updated by May 31, 2018, pursuant to requirements in the Act and in the State Board of Education's regulations. The regulations require districts to consult and consider the regulation's model MOU.<sup>8</sup> This includes ensuring that the MOUs with local law enforcement agencies establish agreed-upon procedures and responsibilities to be followed by District staff and local law enforcement in the event of an actual or potentially threatening situation.<sup>9</sup> The District's Director of School Safety noted that it was an oversight that the MOU

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<sup>8</sup> 22 Pa. Code § 10.11(c).

<sup>9</sup> According to the Model MOU promulgated by the State Board of Education, the purpose of the MOU is to "...establish...procedures to be followed when certain incidents [as specified in the MOU]...occur on school property, at any school sponsored activity, or on a conveyance as described in the Safe Schools Act (such as a school bus) providing transportation to or from a school or school sponsored activity. This Memorandum does not cover incidents that are outside of those school settings and create no substantial disruption to the learning environment." See 22 Pa. Code § 10, APPENDIX A, Part I, Subsection (B).

*Criteria relevant to the finding  
(continued):*

(c) In developing a memorandum of understanding to execute with a local police department, a school entity shall consult and consider the **model memorandum** of understanding promulgated by the Board in Appendix A (relating to model memorandum of understanding) [of the regulations].

(d) On a biennial basis, a school entity shall **file with the Department's Office for Safe Schools a memorandum of understanding** with each local police department having jurisdiction over property of the school entity....” [Emphases added.] See 22 Pa. Code § 10.11(a), (c), and (d).

### **Bullying Prevention**

Subsection (c) of Section 1303.1-A of the Act states:

“Each school entity shall review its policy every three (3) years and annually provide the office with a copy of its policy relating to bullying, including information related to the development and implementation of any bullying prevention, intervention and education programs. The information required under this subsection shall be attached to or made part of the annual report required under section 1303-A(b).” See 24 P.S. § 13-1303.1-A(c).

was not properly updated and indicated that the District would work on getting it reviewed and re-executed. On April 8, 2019, the District’s Superintendent provided a newly executed MOU dated April 4, 2019.

An MOU is a critical component of a District’s overall safety plan. The failure to update an MOU with local law enforcement agencies could result in a lack of cooperation, direction, and guidance between District employees and the police departments if an incident occurs on school grounds, at any school-sponsored activity, or any public conveyance providing transportation to or from a school or school-sponsored activity. Non-compliance with the statutory requirement to biennially update and re-execute a MOU could have an impact on police department notification and response, and ultimately, the resolution of a potential problem situation.

### **Bullying Prevention**

The District failed to review its bullying policy every three years in accordance with the Act and District Policy 249, Bullying/Cyberbullying. The District has a bullying prevention policy, but it had not been reviewed since it was last revised on November 10, 2015. Under the three year requirement of the Act and the District’s own policy, the bullying policy should have been reviewed by no later November 10, 2018.

Additionally, the District is lacking in bullying prevention best practices as specified below.

- The District does not have written procedures for administrators and staff to follow as to how to recognize and intervene in bullying situations.
- The District does not provide training to administrators or staff on how to recognize and intervene in bullying situations and on the proper procedures to follow if a student reports bullying or harassment.
- The District's administration could not provide evidence that it monitors whether teachers, building administrators, and counselors are reporting and investigating complaints of bullying.

*Criteria relevant to the finding  
(continued):*

School Board Policy #249 Bullying/Cyberbullying states, “The Superintendent or designee, in cooperation with other appropriate administrators, shall review this policy every three (3) years and recommend necessary revisions to the Board.”

#### **Best Practices**

The Pennsylvania *Bullying Prevention Toolkit* offers best practices specific to bullying prevention efforts, and states the following related to the role of educators, “[e]ducators have an important role in addressing acts of bullying they observe or that are reported to them.” Additionally, the toolkit states, “It is important that you address all instances of peer aggression and take all reports of bullying seriously. Follow your school’s protocol for investigation and response.”

See <https://bptoolkit.safeschools.info/toolkit/the-role-of-educators/the-role-of-educators/>

#### **Act 44 of 2018**

Please note that the Pennsylvania General Assembly adopted enhanced school safety and security provisions through Act 44 of 2018 with varying effective dates which do not apply to this audit period. A PowerPoint presentation linked below provides a good overview of this new legislation:

[https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20\(Overview%20of%20Act%2044\).pdf](https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20(Overview%20of%20Act%2044).pdf)

**As an overall summary**, the District’s failure to follow the Act and its associated regulations to: 1) biennially update and re-execute its MOU and 2) to review its bullying policy, thereby, resulting in noncompliance with the Act, certain provisions of the related regulations, and board policy, in conjunction with the failure to follow best business practices. By not properly updating and re-executing its MOU, as well as not reviewing, monitoring, and training on bullying prevention policies and procedures, the District increased its risk of being inadequately ready and able to resolve potential problem situations and not being prepared to address the prevention, reporting, and the investigation of instances of bullying at its schools.

#### **Recommendations**

The *Mechanicsburg Area School District* should:

1. Adopt an official board policy requiring District administration to biennially update and re-execute all MOUs with the police departments having jurisdiction over school property consistent with the State Board of Education’s model MOU and file a copy with the Pennsylvania Department of Education’s (PDE) Office of Safe Schools on a biennial basis as required by law and its associated regulations.
2. Review its anti-bullying policy every three years, as required by law, and related school board policy in consultation with the District’s solicitor.
3. Establish written procedures and monitoring steps to ensure compliance with the bullying requirements in the Act and the District’s own bullying policy.
4. Implement procedures specific to best practices related to bullying prevention recognition and intervention, training, and monitoring of reporting and investigating complaints of bullying.

## Management Response

District management provided the following response:

“The Administration disagrees, in part, with the identified findings:

“Specific to the MOU, the Administration acknowledges that it failed to meet the deadline to maintain an updated biannual MOU, as described in the finding. As noted by the Office of the Auditor General, the MOU was re-executed on April 4, 2019.

“The Administration disagrees with the characterization that a failure to maintain an updated MOU would result in a risk to student safety. The District has a strong relationship with each of the local police departments. Throughout the year, the Administration meets regularly with each department to discuss student safety matters and response protocols. At no time did a lapsed MOU result in a lack of cooperation, direction, or support from the local police force. During the lapsed period of time, the local police departments continued to work with the District collaboratively in planning for, and responding to, school-related incidents.

“Specific to bullying prevention, the Office of the Auditor General did not provide specific statutory or Public School Code language that clearly defines a "review." The District was unable to provide supporting documentation to evidence the fact that the bullying policy was reviewed based on the Office of the Auditor General's interpretation of a review. The policy is reviewed annually with students, staff, and administrators. The fact that the review occurred did not provide sufficient audit evidence for the purpose of this audit. Based on these facts, the Administration disagrees with the finding related to the review of the bullying policy.

“Specific to the subsections of the bullying prevention finding, each item identified is a "best practice" from the PA Bullying Prevention Toolkit (Toolkit), and is neither a statute-based expectation, nor a requirement of the Act. As such, the Administration feels that it is unfair to characterize this issue as a finding of non-compliance, given that the finding addresses suggested practices. Based

on these facts, the District's Administration strongly disagrees with this section of the finding.

“MASD is deliberate in its efforts to combat bullying. The Administration believes these efforts are aligned to guidance provided by the Toolkit. The Administration has provided the Office of the Auditor General with examples to support the District's efforts to provide bullying education to students and staff. These efforts include education about bullying, how to report bullying, and details about how reports of bullying incidents should be handled. Despite the alignment of this evidence to the Toolkit, the District has received a finding related to bullying prevention. This should not negate the effectiveness of the District's anti-bullying efforts, nor does it diminish of said efforts.

“In response to the findings, the Administration will:

- A. Develop a system to identify those items which require routine review and update documents and agreements in compliance with applicable laws and regulations.
- B. Establish a District-based requirement that the MOU be updated and re-executed annually.
- C. Consider ways to bolster current bullying prevention efforts and reevaluate the alignment to the PA Bullying Prevention Toolkit.”

### **Auditor Conclusion**

The finding stated that the failure to update an MOU with local law enforcement agencies *could* result in a lack of cooperation, direction, and guidance between District employees and the police departments. We did not attempt to evaluate whether or not there actually was a lack of cooperation, direction and guidance, and provided no related conclusion. Government Auditing Standards require that we include the “effect or potential effect” of the non-compliance that was identified during the audit. While it is encouraging that the District indicated that it has a strong relationship with the local police, we believe it is reasonable to conclude that the failure to update an MOU with local law enforcement agencies *could potentially* result in a lack of cooperation, direction, and guidance, particularly if the District or local police had personnel turnover in critical positions since the MOU was last updated. An updated MOU helps to ensure that the District

and local police departments are cooperating and communicating effectively in the event an incident occurs at the District.

In regard to the review of the bullying prevention policy, it appears the District is confusing reviewing its policy for necessary updates/changes versus reviewing its policy with students and staff. The intent of the law is for the policy to be reviewed for potential updates/changes to ensure the policy complies with laws and regulations.

We carefully distinguished between non-compliance and best practice issues in this finding, and we customarily comment on best practices in other areas of review. We clearly identified the best practice weaknesses as such. The finding specifically states: “. . . the District is lacking in bullying prevention best practices as specified below.”

We did not comment on the District’s overall bullying prevention efforts — rather we commented on specific areas of review. We are glad to learn that the District believes it is implementing bullying prevention activities that are in alignment with the Toolkit, and we are encouraged to learn that the District plans to consider ways to bolster current bullying prevention efforts and reevaluate the alignment to the PA Bullying Prevention Toolkit.

For the reasons noted above, the finding remains as stated.

## Finding No. 2

## The Mechanicsburg Area School District Failed to Conduct All Monthly Fire Drills as Required by the Public School Code and Inaccurately Reported Fire Drill Data to the PDE

### *Criteria relevant to the finding:*

The following PSC provisions, as implemented by the PDE in its guidance for the 2017-18 school year, are relevant to the finding:

Section 1517 (a) of the PSC requires:

“... in all school buildings of school entities where fire-escapes, appliances for the extinguishment of fires, or proper and sufficient exits in case of fire or panic, either or all, are required by law to be maintained, fire drills shall be periodically conducted, **not less than one a month**, by the teacher or teachers in charge, under rules and regulations to be promulgated by the chief school administrator under whose supervision such school entities are. In such fire drills the pupils and teachers shall be instructed in, and made thoroughly familiar with, the use of the fire-escapes, appliances and exits. **The drill shall include the actual use thereof, and the complete removal of the pupils and teachers**, in an expeditious and orderly manner, by means of fire-escapes and exits, from the building to a place of safety on the ground outside.”

[Emphases added.] See 24 P.S. § 15-1517(a) (as amended by Act 55 of 2017, effective November 6, 2017).

Our review of the District’s fire drill reports and supporting documentation for the 2017-18 school year disclosed that the District failed to conduct monthly fire drills, as required by Section 1517(a) of the PSC.<sup>10</sup> While the District reported to the PDE that it conducted fire drills for each month reviewed at each of its school buildings, supporting documentation showed otherwise. In some instances, the District reported that it conducted fire drills, but instead, it conducted emergency preparedness drills. In other instances, the District reported that it conducted fire drills, but its emergency drill tracking log was missing the reported fire drills. As a result, the District incorrectly reported its fire drill data to the PDE and, consequently, the Superintendent inappropriately attested to the accuracy of the fire drill data.<sup>11</sup>

As part of our review, we obtained the 2017-18 Fire Drill Accuracy Certification Statement (ACS) report filed with the PDE for the District’s eight school buildings. We also reviewed supporting documentation to determine if fire drills were conducted each month during our review period of September 2017 through May 2018. Our review revealed that the District only conducted 67 fire drills at its eight school buildings, instead of the 72 fire drills required for the nine school months reviewed.<sup>12</sup> Specifically, we found that the District incorrectly reported to the PDE that fire drills were completed every month for three buildings, when other emergency drills were conducted in place of

<sup>10</sup> 24 P.S. § 15-1517(a).

<sup>11</sup> 24 P.S. § 15-1517(b). With regard to the fire drill mandate, the PSC explicitly requires a chief school administrator to ensure that the requirement is “faithfully carried out in the schools over which they have charge”.

<sup>12</sup> The District has eight school buildings and fire drills are required each month for each building. Therefore, we determined that a total of 72 fire drills should have been conducted (8 buildings x 9 months = 72 fire drills).

*Criteria relevant to the finding  
(continued):*

Further, Sections 1517(b) and (e) of the PSC also requires:

“(b) Chief school administrators are hereby required to see that the provisions of this section are faithfully carried out in the school entities over which they have charge.” (Note that the prior language only referred to “district superintendents.”)

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(e) On or before the tenth day of April of each year, each chief school administrator shall certify to the Department of Education that the emergency evacuation drills and school security drills herein required have been conducted in accordance with this section” See 24 P.S. § 15-1517(b) and (e). (Act 55 of 2017, effective November 6, 2017.)

According to the PDE guidance emailed to all public school on October 7, 2016, and its Basic Education Circular entitled, *Fire Drill and School Bus Evacuations*, annual certification of the completion of fire drills must be provided to the PDE. Beginning with the 2016-17 school year, annual reporting was required through the PIMS and fire drill certifications require each school entity to report the date on which each monthly fire drill was held. Fire Drill Accuracy Certification Statements must be electronically submitted to the PDE by July 31 following the end of a school year. Within two weeks of the electronic PIMS submission, a printed, signed original must be sent to the PDE’s Office for Safe Schools.

fire drills for some months. Substituting emergency drills in place of fire drills was not permissible during the 2017-18 school year. The District believed it was acceptable to replace the five fire drills with other types of emergency drills, such as relocation and severe weather drills.

In addition, we were unable to verify six reported fire drills at three of the District’s buildings. One building reported four fire drills that could not be verified, and two buildings each reported one fire drill that lacked support. The District explained it utilizes a standardized emergency drill form to document drills at the building level, but the District does not maintain these forms after electronically entering the data into the District’s master emergency drill tracking log. Since the building level forms were unavailable and these six fire drills were not recorded on the District’s master log, we could not confirm that the fire drills actually took place. The District attributed the missing fire drill dates to be a data entry error.

Finally, under Section 1517(b) of the PSC, a chief school administrator are required to ensure that all requirements of Section 1517 are “faithfully carried out in the schools over which they have charge.” Additionally, the chief school administrator also has a duty to affirm that all of the information reported on the ACS report filed with the PDE was correct and true to the best of his knowledge (see Criteria box). Since the District improperly substituted five emergency drills for fire drills and did not accurately report this data, the information the Superintendent attested to on the Fire Drill ACS report was not valid and accurate. This is very concerning since the District’s Superintendent was clearly mandated to ensure that each and every fire drill (not less than one a month) required for the period was “faithfully carried out” under the PSC.

In conclusion, while we acknowledge the vital importance of the District’s students and staff regularly participating in emergency drills throughout the school year, the PSC’s long standing fire drill requirement specifically mandates that monthly fire drills be conducted *each and every* month while school is in session with students and staff present. In fact, as further explained in the criteria box to the left, recent amendments to the PSC reinforce the importance of conducting safety drills on a monthly basis. Additionally, it is essential that the District maintain adequate and accurate

*Criteria relevant to the finding (continued):*

The Fire Drill Accuracy Certification Statement that the chief school administrator was required to sign for the 2017-18 school year states, in part:

“I acknowledge that 24 PS 15-157 ...[requires that] fire drills shall be periodically conducted, not less than one a month...under rules and regulations to be promulgated by the district superintendent under whose supervision such schools are... District superintendents are hereby required to see that the provisions of this section are faithfully carried out in the schools over which they have charge. I certify that drills were conducted in accordance with 24 PS 15-157 and that information provided on the files and summarized on the above School Safety Report is correct and true to the best of my knowledge ....”

**Important Note:** The following summary is provided as a courtesy for informational purposes only to highlight recent amendments to the PSC, but does **not** apply to the audit period (i.e., 2017-18 school year) for this finding.

In **2018**, the General Assembly amended Section 1517 of the PSC through Act 39 which **mandates** that each school entity conduct one school security drill per school year in each school building in place of a required fire drill within 90 days of the commencement of the school year after the subsection’s effective date (July 1, 2018) and in each school year thereafter. The school security drill **must** be conducted while the school entity is in session and students are present. Further, Act 39 provides that each school entity may conduct two school security drills per school year in each school building in place of two fire drills after 90 days from the commencement of each school year. [Emphases added.] See 24 P.S. § 15-1517 (as most recently amended by Act 39 of 2018).

documentation to support the safety drill data reported to the PDE so that the Superintendent can properly attest to the accuracy of the fire drill data reported to the PDE.

## Recommendations

The *Mechanicsburg Area School District* should:

1. Conduct monthly safety drills with staff and students at each school building while school is in session, as required by the PSC.
2. Consult with its solicitor to ensure responsible personnel are made fully aware of all amendments (discussed in Criteria box) to the PSC regarding fire and school security drill requirements and permissible, substitute drills for the 2018-19 school year.
3. Ensure that the District is reporting factually accurate data as certified by its chief school administrator to the PDE in its annual fire drill reports that can be evidenced by supporting documentation.
4. Retain the individual school building emergency drill forms to support the data entered into the District’s master drill tracking log as support for the data entered.

## Management Response

District management provided the following response:

“The District was able to produce supporting documentation for 66 of the 72 required fire drills. The Administration is confident that the remaining (6) drills occurred; however, supporting documentation for these (6) drills could not be produced during the audit. The District remains committed to conducting emergency preparedness drills and/or fire drills on a routine basis. The Administration requires each of the District’s (8) school buildings to conduct a drill at least once per month through the course of the school year.

“In reviewing the 2017-2018 Fire Drill Accuracy Certification Statement, the Administration further acknowledges that there is an alignment issue between the type of drill that was reported and the type of drill that actually occurred. This resulted in (5) emergency

preparedness drills being reported as fire drills. This does not affirm negligence on the part of the Administration's effort to prepare students and staff for emergency events. School safety remains a priority for the Administration and staff of the Mechanicsburg Area School District. The Administration routinely works with students and staff on emergency preparedness drills, fire drills, and situational awareness.

“The Administration routinely seeks guidance and direction from local law enforcement and emergency response agencies. The District establishes response procedures based on guidance set forth in the FEMA Comprehensive Preparedness Guide and the PA All Hazards School Safety Planning Toolkit. In an effort to prepare students and staff to be situationally aware, the District continues to seek opportunities to conduct a variety of emergency preparedness drills and fire drills throughout the year. The specific assumptions or circumstances surrounding each drill may be adjusted to better prepare students and staff to be able to respond to a variety of situations.

“In response to the finding, the Administration will:

- A. Review internal procedures for documenting and retaining evidence of emergency drills.
- B. Ensure that information contained in the Fire Drill Accuracy Certification Statement aligns with the requirements outlined in Section 1517.”

### **Auditor Conclusion**

We appreciate that the District plans to implement the corrective actions it noted above. We will review corrective action taken by the District during our next engagement.

## **Status of Prior Audit Findings and Observations**

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**O**ur prior audit of the Mechanicsburg Area School District resulted in no findings or observations.

## **Distribution List**

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

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