

PERFORMANCE AUDIT

Millersburg Area School District Dauphin County, Pennsylvania

December 2016



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Thomas J. Haupt, Superintendent
Millersburg Area School District
799 Center Street
Millersburg, Pennsylvania 17061

Mr. Mark Rothermel, Board President
Millersburg Area School District
799 Center Street
Millersburg, Pennsylvania 17061

Dear Mr. Haupt and Mr. Rothermel:

We have conducted a performance audit of the Millersburg Area School District (District) for the period July 1, 2012, through June 30, 2015, 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:

- Bus Driver Requirements
- Financial Stability
- Administrator Contract Buy-out
- 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 finding 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:

- District Failed to Ensure School Bus Drivers Met All Employment Requirements

Mr. Thomas J. Haupt
Mr. Mark Rothermel
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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

November 29, 2016

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

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Background Information

School Characteristics 2014-15 School Year ^A	
County	Dauphin
Total Square Miles	36
Resident Population ^B	6,718
Number of School Buildings	2
Total Teachers	80
Total Full or Part-Time Support Staff	37
Total Administrators	9
Total Enrollment for Most Recent School Year	845
Intermediate Unit Number	15
District Vo-Tech School	Dauphin County Technical School

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

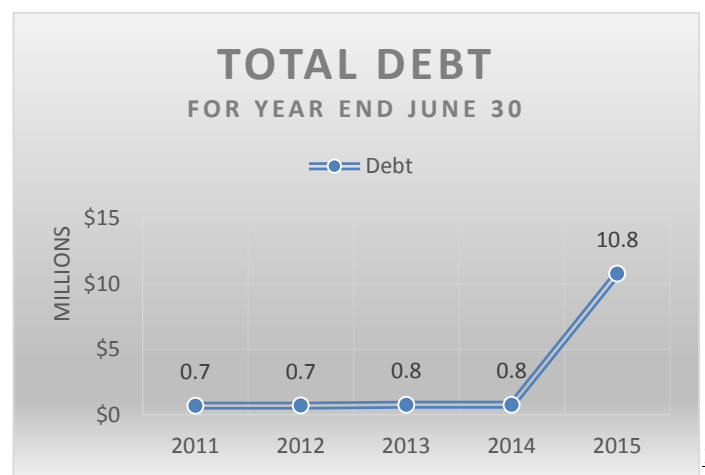
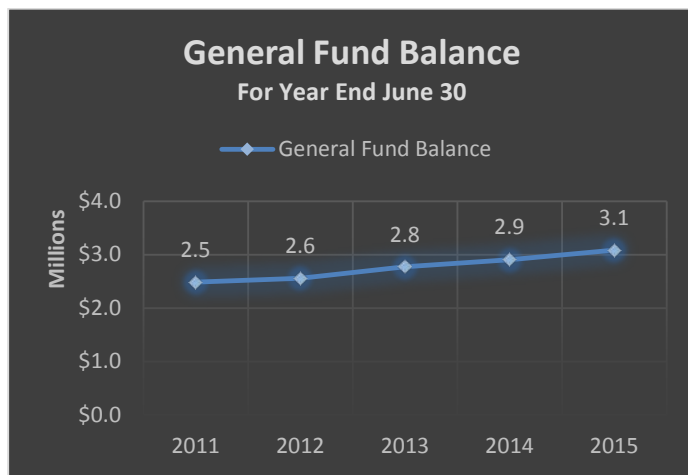
B - Source: United States Census
<http://www.census.gov/2010census>

Mission Statement^A

“Through parental, student, district, and community efforts toward excellence, the mission of the Millersburg Area School District is to educate all students to be responsible citizens who perform academically, think critically, and respond morally to a rapidly changing, highly competitive world. Provided with the necessary skills and a comprehensive educational process, graduates will meet the challenges with the abilities to adapt while mutually respecting thoughts and ideas of others.”

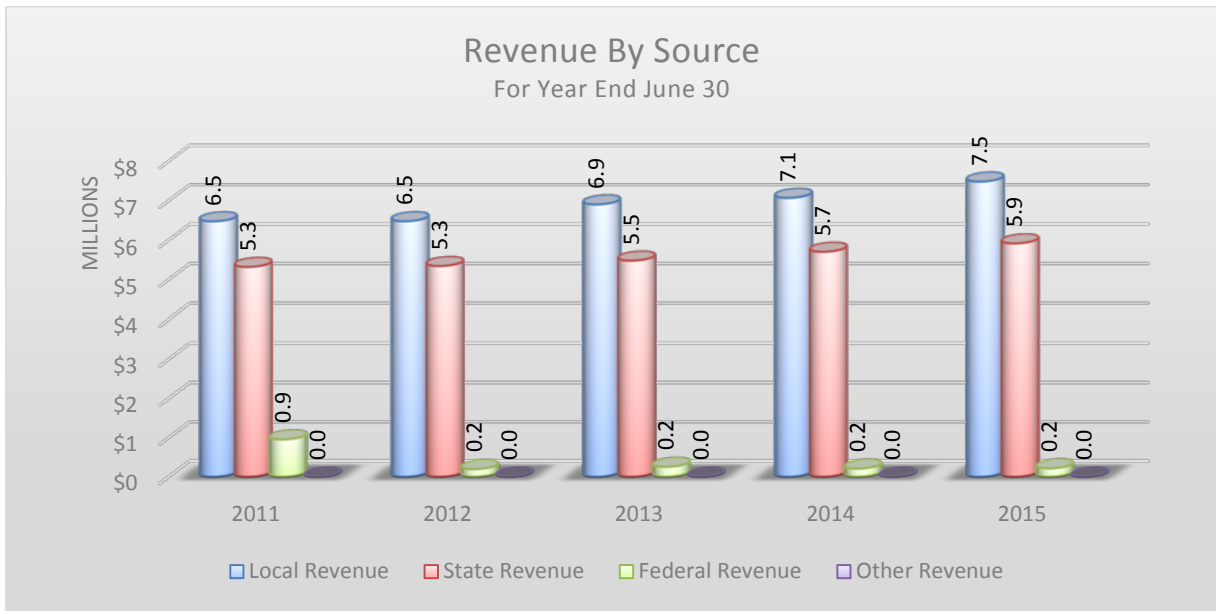
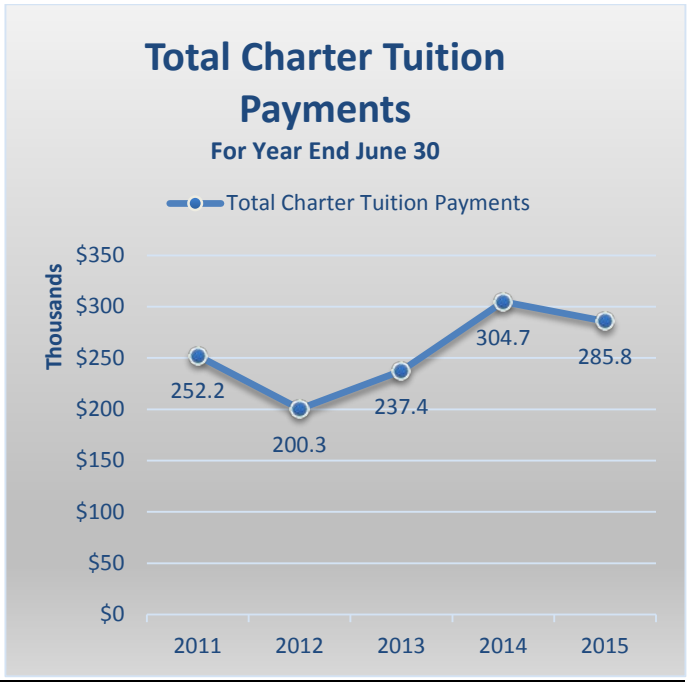
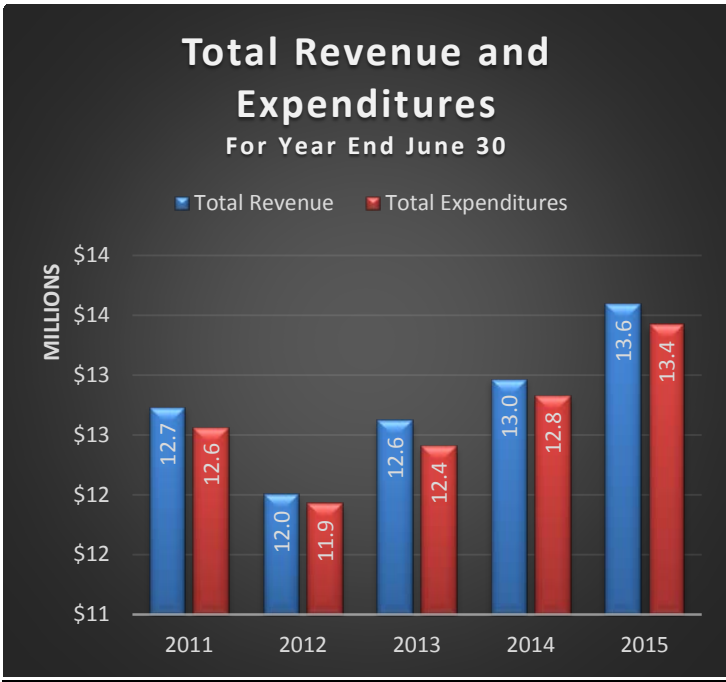
Financial Information

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**.



¹ 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



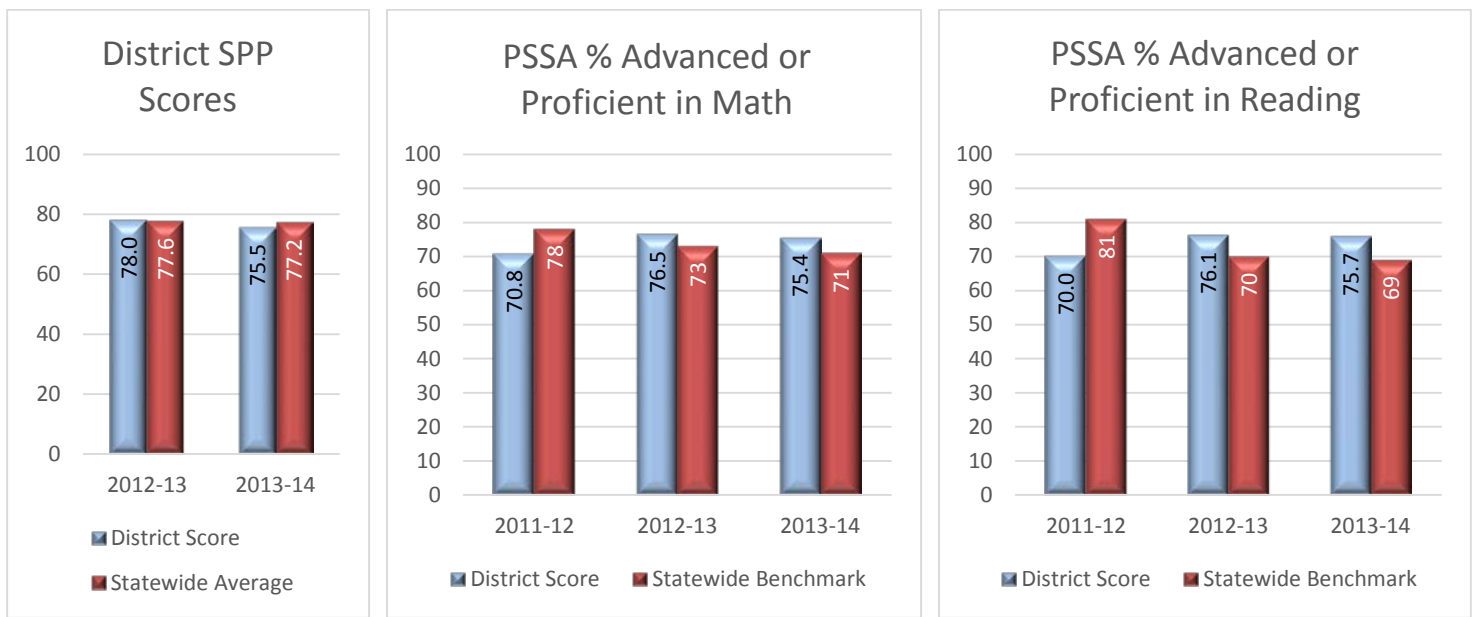
Academic Information

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.² 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.³ PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.⁴ 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>Millersburg Area SD</i>	78.0	75.5	70.8	76.5	75.4	70.0	76.1	75.7
<i>SPP Grade⁵</i>	C	C						



² PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

³ Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

⁴ 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.

⁵ 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

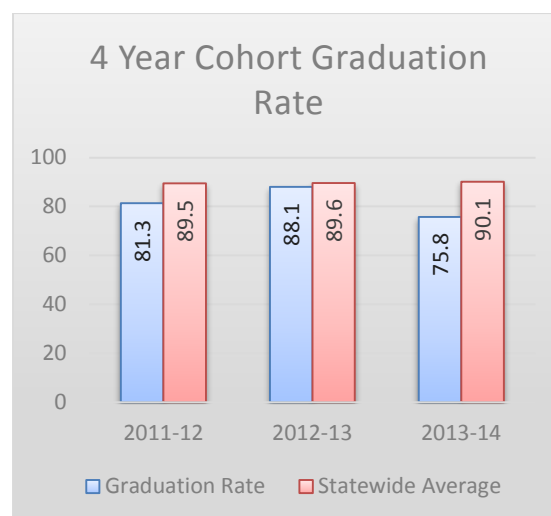
The following table consists of SPP scores and PSSA results for each of the District's school buildings. Any blanks in PSSA data means that PDE did not publish a score for that school for that particular year.⁶

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>Lenkerville Elementary School</i>	86.4	78.3	85.7	88.6	84.1	72.1	73.9	76.1
<i>Millersburg Area Middle School*</i>	69.0	73.9	84.8	78.8	81.2	76.6	72.2	78.4
<i>Millersburg Area High School*</i>	78.6	74.4	42.0	62.1	60.9	61.3	82.1	72.5

*The middle school and high school are in the same building.

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.⁷



⁶ PDE's data does not provide any further information regarding the reason a score was not published.

⁷ <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

Finding

Finding

District Failed to Ensure School Bus Drivers Met All Employment Requirements

Criteria relevant to the finding:

Effective September 28, 2011, amendments in Act 24 to Section 111 of the Public School Code (PSC), 24 P.S. § 1-111, required **all current school employees** to submit an “Arrest/Conviction Report and Certification Form” (PDE-6004 Form) to their employing school entity indicating whether or not they have ever been arrested or convicted of any Section 111(e) criminal offense by December 27, 2011. Furthermore, all employees subsequently arrested or convicted of a Section 111(e) of the PSC offense must complete the form within 72 hours of the arrest or conviction and file it with the school.

Act 82 of 2012, effective July 1, 2012, clarified that the “Arrest/Conviction Report and Certification Form” was supposed to include not only **Section 111(e) offenses but also Section 111(f.1) offenses (with a 10, 5, or 3 year look-back period) and that the form must be filed by all current and prospective employees.**

Our audit of the District’s school bus driver qualifications found that the District failed to obtain the required PDE *Arrest/Conviction Report and Certification Form* for all 17 bus drivers currently contracted by the District as required by Section 111(j)(2) of the PSC.⁸ Specifically, we found that 13 bus drivers did not meet the post-employment requirement to file the form with the District by the one-time filing deadline of December 27, 2011. We also found that the District failed to obtain the form from four newly hired bus drivers as part of its pre-employment process. The form is required to be submitted to the District by all current and prospective employees, including contracted employees, who have direct contact with children.

One of the purposes of this form is to indicate whether or not a current or prospective employee was arrested or convicted of a criminal offense⁹ and/or named as a perpetrator of a founded report of child abuse within the past five years as defined by the Child Protective Services Law¹⁰ (CPSL) that would disqualify the individual from employment for positions which require direct contact with children.

⁸ 24 P.S. § 1-111(j)(1) and (2), effective September 28, 2011, as further clarified by Act 82 of 2012 effective July 1, 2012, as well as the addition of 24 P.S. § 1-111(c.4) added by Act 4 of 2016, retroactively effective December 31, 2015. See also PDE’s Basic Education Circular (BEC), *Background Checks of Prospective Employees; Conviction of Employees of Certain Offenses, Act 24 of 2011 Changes to 24 P.S. § 1-111*, issued December 12, 2011, p. 3. The BEC states, in part: “In accordance with the requirements of Act 24, the Department developed and on September 24, 2011, published in the *Pennsylvania Bulletin* the Arrest/Conviction Report and Certification Form, known as the PDE-6004.” <http://www.education.pa.gov/documents/teachers-administrators/background%20Checks/arrest%20or%20conviction%20form.pdf> Accessed November 21, 2016.

⁹ Under Act 24 of 2011, effective September 28, 2011, and Act 82 of 2012, effective July 1, 2012, this form included the identification of offenses enumerated under 24 P.S. §§ 1-111(e) or (f.1) (“Reportable Offense(s)”).

¹⁰ Under Act 4 of 2016, this form was amended to add the identification of any individual named as a perpetrator of a founded report of child abuse within the past five years as defined by the CPSL.

*Criteria relevant to the finding
(continued):*

Section 111(e) of the PSC lists convictions for certain criminal offenses that require an absolute ban to employment.

Section 111(f.1) of the PSC provides that a 10, 5, or 3 year *look-back period* for certain convictions be met before an individual is eligible for employment.

Section 111(j)(2) of the PSC provides for the following: “**All current and prospective employees of a public or private school, intermediate unit or area vocational-technical school shall complete the form described in clause (1), indicating whether or not they have been arrested for or convicted of an offense enumerated under subsections (e) and (f.1),** provided that any current employee who completed the form on or before December 27, 2011, in compliance with clauses (1) and (2) on that date and who has not been arrested for or convicted of an offense enumerated under subsections (e) and (f.1) shall not be required to complete an additional form under this subsection.” [Emphasis added.]

Section 111(a)(2) confirms that bus drivers employed by a school entity through an independent contractor who have direct contact with children must also comply with Section 111 of the PSC.

Several state statutes and regulations establish the minimum required qualifications for school bus drivers and the required background clearances for all staff having direct contact with children.¹¹ The ultimate purpose of these requirements is to ensure the safety and welfare of students. The failure to collect any required employment documentation could result in the employment of persons who should not be permitted to have direct contact with children.

Bus Driver Review

The District had a total of 17 contracted bus drivers. We initially tested the three new bus drivers hired by the District’s transportation contractor since our last audit of the District. Our review found that the District did review and maintain the required Pennsylvania Vehicle Code¹² and related Pennsylvania Department of Transportation documentation, as well as the three required background clearances.¹³ However, we determined that the District did not require new applicants to provide PDE’s *Arrest/Conviction Report and Certification Form* as part of its pre-employment process to verify that a prospective employee had not been arrested or convicted of a disqualifying offense or child abuse incident in between the date that the background clearances were obtained and the date of hire.

Therefore, we expanded the time period of our review specific to the *Arrest/Conviction Report and Certification Form* to include all 17 bus drivers currently contracted by the District and found that the required form was not on file for any of the drivers. Thirteen of the drivers were required to meet the one-time filing deadline of December 27, 2011. Four of the drivers were hired after the filing deadline, and additional changes to Section 111 of the PSC required prospective employees to submit the form as part of the hiring process.

¹¹ See PDE’s BEC, *Background Checks of Prospective Employees; Conviction of Employees of Certain Offenses, Act 24 of 2011 Changes to 24 P.S. § 1-111*, issued December 12, 2011, pp. 1-2. <http://www.education.pa.gov/Documents/Codes%20and%20Regulations/Basic%20Education%20Circulars/Purdons%20Statutes/Background%20Checks.pdf> Accessed November 21, 2016.

¹² 75 Pa.C.S. §§ 1508.1 and 1509.

¹³ Criminal history background check, federal criminal history check, and Pennsylvania child abuse history clearance.

Criteria relevant to the finding (continued):

Section 111(g)(1) of the PSC provides that an administrator, or other person responsible for employment decisions in a school or other institution under this section who willfully fails to comply with the provisions of this section commits a violation of this act, subject to a hearing conducted by PDE, and shall be subject to a civil penalty up to \$2,500.

Act 4 of 2016, retroactively effective December 31, 2015, provided for further clarification on the usage of the form.

Section 111(c.4) of the PSC states, in relevant part: “. . . the applicant provides the administrator with the report described in subsection (j)(1) indicating that the individual has not been disqualified from employment pursuant to subsection (e) or (f.1). The applicant shall also provide an attestation that the applicant has not been disqualified for employment under 23 Pa.C.S. § 6344(c)(1). . . .” See 24 P.S. § 1-111(c.4).

Additionally, Chapter 23 (relating to Pupil Transportation) of the State Board of Education Regulations, among other provisions, provides that the board of directors of a school district is responsible for the selection and approval of eligible operators who qualify under the law and regulations. (See in particular 22 Pa. Code § 23.4)

On July 19, 2016, we informed District officials of the missing *Arrest/Conviction Report and Certification Forms*. We instructed District officials to obtain the required forms to confirm that the drivers were properly qualified to transport students. On August 4, 2016, District officials provided us with the forms for all 17 bus drivers. Our review of the 17 forms did not disclose any arrests or convictions that would prohibit the drivers from transporting the District’s students.

The District explained that this oversight was the result of the District’s use of an internal checklist for all prospective bus drivers that included the following items:

- Valid commercial driver’s license with “S” endorsement.
- Verification of annual physical examination.
- Criminal History Background Check (Act 34).
- Federal Criminal History Record (Act 114).
- PA Child Abuse History Clearance (Act 151).

However, the checklist did not include the *Arrest/Conviction Report and Certification Form*. In August 2016, the District revised its internal checklist to now include this form as a required document to be obtained prior to a contracted bus driver becoming eligible to transport students.

Post-Employment Importance of the Form

In 2011, Section 111 of the PSC was amended to require all current school employees, including contracted bus drivers, to file an *Arrest/Conviction Report and Certification Form* by December 27, 2011. This form would indicate whether or not the driver was arrested or convicted of a Section 111 criminal offense¹⁴ potentially impacting employment eligibility based on the revised law. This same form is also to be used to provide written notice within 72 hours after an arrest or conviction of one or more of Section 111 criminal offenses. The importance of the one-time filing requirement was to require current school employees, including independent contractors and their employees, who may not

¹⁴ Convictions of specific criminal offenses are defined under Sections 111(e) and (f.1) of the PSC, effective September 28, 2011.

Criteria relevant to the finding (continued):

Section 6444.4 of the CPSL, 23 Pa.C.S. § 6344.4(1)(ii), now requires recertification as follows: “(1) Effective December 31, 2014:*** (ii) School employees identified in Section 6344(a.1)(1) shall be required to obtain reports under Section 111 of the [PSC] . . . , and under Section 6344(b)(2) **every 60 months.**” [Emphasis added.]

The District’s contract for transportation services provides, in part:

“All contractors will provide copies of signed statements by all drivers agreeing to immediately inform the District Superintendent of any criminal conviction or instance occurring subsequent to approval as a driver by the district that would appear on either a criminal back check or child abuse clearance check that would [be] of a nature so as to prevent hiring. All pertinent information shall be provided to the Director of Transportation before any driver may begin to drive a vehicle transporting school students. At the beginning of each school year all pertinent information shall be provided to the Director of Transportation at least ten (10) days before school begins.”

have been subject to a previous background check at the time of hire, to provide assurances that they have not been previously arrested or convicted of a Section 111 criminal offense potentially impacting employment eligibility.

Pre-Employment Importance of the Form

It is important to note that background clearances have historically been valid for one year after being obtained. However, recent amendments to the PSC¹⁵ and CPSL extend this time frame from one year to five years. As such, the importance of the *Arrest/Conviction Report and Certification Form* is now **greatly heightened** because the form provides self-attestation by the prospective employee that no new, disqualifying incidents have occurred from the date the background clearances were obtained through the date of hire. Without submission of the form as part of the pre-employment process, disqualifying offenses may have occurred after the background clearances were obtained that could go undetected.

Summary

In conclusion, we determined that the District did not have its contracted school bus drivers complete an *Arrest/Conviction Report and Certification Form* self-certifying that they have not been arrested or convicted of a disqualifying offense pursuant to Section 111 of the PSC.

By not complying with the PSC, the District increased the risk of not being informed that a criminal arrest or offense or a child abuse incident occurred after background clearances were obtained. If the District is not fully informed, the risk of making inappropriate decisions about its bus driver’s suitability for employment is increased.

¹⁵ 24 P.S. §§ 1-111(b), (c.1), and (c.4).

*Criteria relevant to the finding
(continued):*

District policy #810 states:

“District bus drivers and/or the district’s transportation contract carriers shall be responsible to inform the district in writing at the beginning of each school year whether or not they or any of their employees:

1. Have been charged, subsequent to approval as a district bus driver, with a criminal offense that would bar their employment as bus drivers or contracted service providers.
2. Were charged with a crime deemed serious under the criteria established by law.
3. Have been charged with or convicted of crimes that affect their suitability to have direct contact with students.”

Recommendations

The *Millersburg Area School District* should:

1. Review current procedures to ensure all documentation required to be completed by contracted van and/or bus drivers is completed, received, and reviewed prior to the approval of any driver to transport school students.
2. Establish procedures to ensure the District obtains all required notifications when drivers are charged with or convicted of crimes that could affect their suitability to continue to have direct contact with children.

Management Response

District management provided the following response:

“The absence of the PDE 6004 form for bus drivers was brought to the district's attention by state auditors while on site July 19, 2016. Upon the auditors' request to see copies of the form for three bus drivers, the district contacted the transportation company who stated the forms were not on file. The transportation company immediately responded by contacting their drivers and having them complete the forms, which were returned to the auditors within two weeks of the initial request. The contract with the district's transportation company has been revised to specifically include the PDE 6004 form.

PREVIOUS VERBIAGE:

1. The CONTRACTOR will provide the District with a copy of their hiring policy at the time of contract signing, which must include the CDL License, S card certification, annual physical exam card, Act 34, State Police Background Check, Act 114, FBI Background Clearance Check, and Act 151, Child Abuse Clearance for all employees. Additionally, all contractors will provide copies of signed statements by all drivers agreeing to immediately inform the District Superintendent of any criminal conviction or instance occurring subsequent to approval as a driver by the district that would appear on either a criminal background check or child abuse clearance check that would of a nature so as to prevent hiring. All pertinent information shall be provided to the Director of

Transportation before any driver may begin to drive a vehicle transporting school students. At the beginning of each school year all pertinent information shall be provided to the Director of Transportation at least ten (10) days before school begins.

REVISED VERBIAGE:

1. The CONTRACTOR will provide the District with a copy of their hiring policy at the time of contract signing, which must include the CDL License, S card certification, annual physical exam card, Act 34, State Police Background Check, Act 114, FBI Background Clearance Check, and Act 151, Child Abuse Clearance for all employees. **Additionally, all contractors will provide copies of signed Arrest/Conviction Report (PDE-6004) forms** by all drivers agreeing to immediately inform the District Superintendent of any criminal conviction or instance occurring subsequent to approval as a driver by the district that would appear on either a criminal background check or child abuse clearance check that would of a nature so as to prevent hiring. All pertinent information shall be provided to the Director of Transportation before any driver may begin to drive a vehicle transporting school students. At the beginning of each school year all pertinent information shall be provided to the Director of Transportation at least ten (10) days before school begins.

Conversation regarding the requirement to have copies of the forms on file was had with the District's Transportation Secretary and Transportation Coordinator. Changes were also made on the bus driver checklist sheet maintained by the District's Transportation Secretary to add the PDE-6004 form as a separate check-off item. In addition, conversation was had with the owners of the transportation company and with the transportation company's employee responsible for securing the forms. The transportation company specifically added the PDE-6004 to their hiring checklist, and also now lists the PDE-6004 form in the "Medical Examination, License Application, and Clearances" section of their employee handbook."

Auditor Conclusion

We are encouraged to learn that the District has established procedures to ensure they will obtain all required notifications when drivers are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children which occur subsequent to employment. We will review these new procedures and any other corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the District 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,¹⁶ is not a substitute for the local annual financial audit required by the PSC 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, 2012, through June 30, 2015. In addition, the scope of each individual audit objective is detailed on the next page.

The District's management is responsible for establishing and maintaining effective internal controls¹⁷ 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.

¹⁶ 72 P.S. §§ 402 and 403.

¹⁷ 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, financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements from the fiscal year ending June 30, 2010, through June 30, 2015. 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:

- Bus Driver Requirements
- Financial Stability
- Administrator Contract Buy-out
- 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 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 adequate written policies and procedures governing the hiring of new bus drivers?
 - To address this objective, we initially selected the three bus drivers hired by the District bus contractor from July 1, 2012, through August 25, 2016, and reviewed documentation to ensure the District complied with bus driver's requirements. After initially reviewing the three bus drivers, we expanded our testing to review all 17 contracted bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures were sufficient to ensure compliance with bus driver hiring requirements. The finding beginning on page 5 of this report contains the results of our review.
- ✓ Based on an assessment of fiscal benchmarks, was the District in a declining financial position, and did it comply with all statutes prohibiting deficit fund balances and the over expending of the District's budget?

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.

- To address this objective, we reviewed the District’s annual financial reports, budgets, independent auditor’s reports, summary of child accounting, and general ledger for the fiscal years July 1, 2010, through June 30, 2015. The financial and statistical data was used to calculate ratios and trends for 22 benchmarks which were deemed appropriate for assessing the District’s financial stability. The benchmarks are based on best business practices established by several agencies, including the Pennsylvania Association of School Board Officials, the Colorado Office of the State Auditor, and the National Forum on Education Statistics. We believe the evidence obtained is relevant, valid, and reliable and provides the necessary documentation to support the conclusions reached. Our review of this objective did not disclose any reportable issues.
- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the current employment contract contain adequate termination provisions?
 - To address this objective, we reviewed the contract, board meeting minutes, board policies, and payroll records for the one administrator who retired from the District during our audit period. It was determined the payment was calculated correctly and complied with the appropriate provisions of the PSC and the contract. 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?¹⁹
 - To address this objective, we reviewed a variety of documentation including, the safety plan, training agendas and schedules, the Acceptable Use Policy, and bullying policies. Due to the sensitive nature of school safety, the results of our review for 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.

¹⁹ 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

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

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The Honorable Timothy Reese

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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.