

# PERFORMANCE AUDIT

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## Newport School District Perry County, Pennsylvania

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July 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Mr. Ryan Z. Neuhard, Superintendent  
Newport School District  
420 Fickes Lane, P.O. Box 9  
Newport, Pennsylvania 17074

Mr. Robert H. Folk, Jr., Board President  
Newport School District  
420 Fickes Lane, P.O. Box 9  
Newport, Pennsylvania 17074

Dear Mr. Neuhard and Mr. Folk:

We have conducted a performance audit of the Newport School District (District) for the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in Appendix A of this report:

- Transportation Operations
- Bus Driver Requirements
- Nonresident Student Data
- Administrator Separations

We also evaluated the application of best practices and determined compliance with certain legal and other requirements in the area of school safety, including compliance with fire and security drills. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the full results in this report. However, we communicated the full results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

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

Our audit identified areas of noncompliance and significant internal control deficiencies in the area of supplemental transportation operations and those deficiencies are detailed in the finding in this report titled:

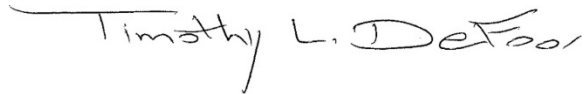
**The District's Failure to Implement an Adequate Internal Control System Resulted in a \$13,860 Overpayment in Supplemental Transportation Reimbursements**

In addition, we identified internal control deficiencies in the areas of regular transportation operations and bus driver requirements that were not significant, but warranted the attention of District management and those charged with governance. Those deficiencies were communicated to District management and those charged with governance for their consideration.

Mr. Ryan Z. Neuhard  
Mr. Robert H. Folk, Jr.  
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General

July 26, 2021

cc: **NEWPORT SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2020-21 School Year*	
County	Perry
Total Square Miles	71.544
Number of School Buildings	2
Total Teachers	92
Total Full or Part-Time Support Staff	200
Total Administrators	7
Total Enrollment for Most Recent School Year	1,018
Intermediate Unit Number	15
District Career and Technical School	Cumberland-Perry Area CTC

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

## Mission Statement\*

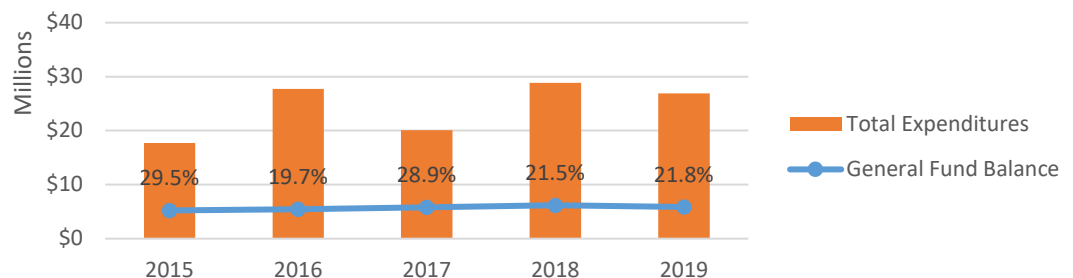
Enter to Learn, Go Forth to Serve, Continue to Learn

## Financial Information

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

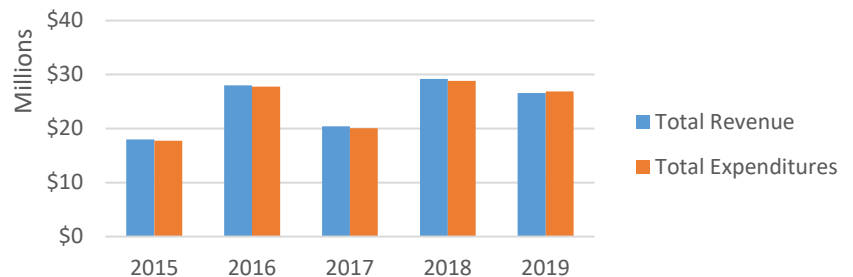
### General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2015	\$5,227,289
2016	\$5,467,048
2017	\$5,802,766
2018	\$6,187,865
2019	\$5,869,883



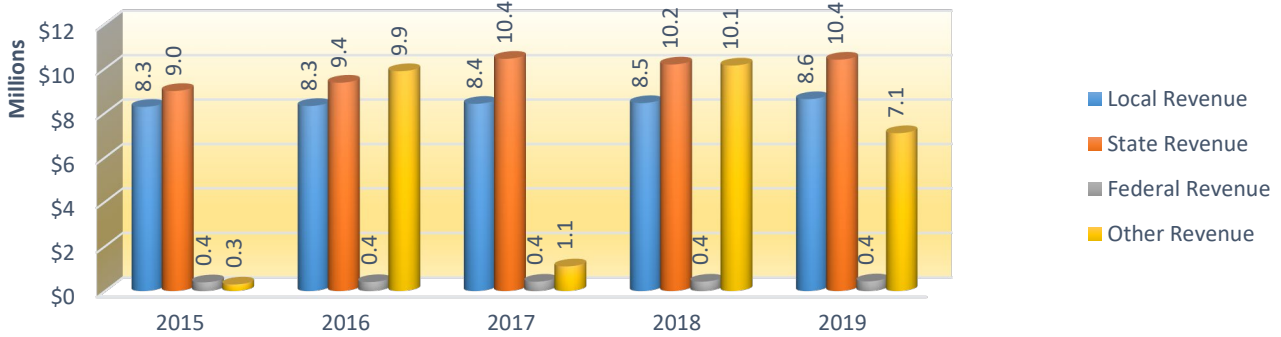
### Revenues and Expenditures

	Total Revenue	Total Expenditures
2015	\$17,970,013	\$17,738,628
2016	\$27,992,192	\$27,752,433
2017	\$20,400,869	\$20,065,152
2018	\$29,216,108	\$28,831,010
2019	\$26,575,550	\$26,893,527

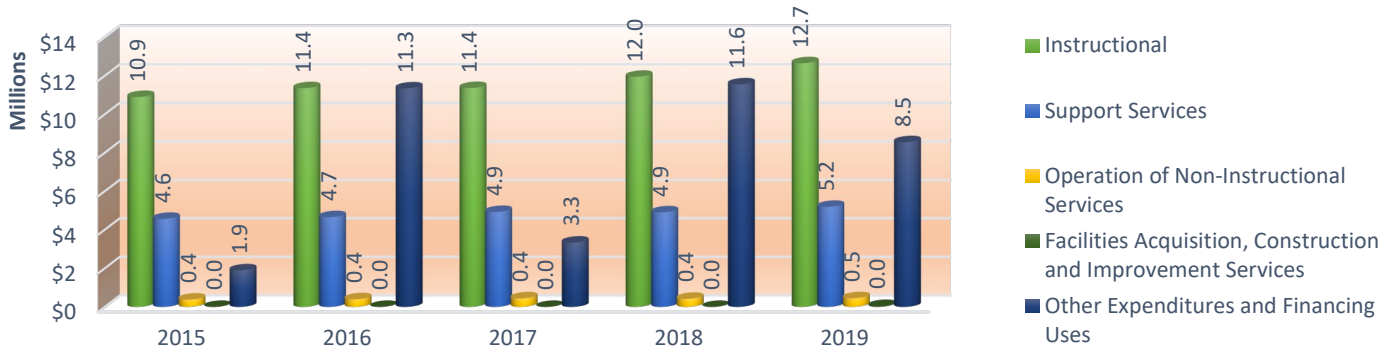


## Financial Information Continued

### Revenues by Source

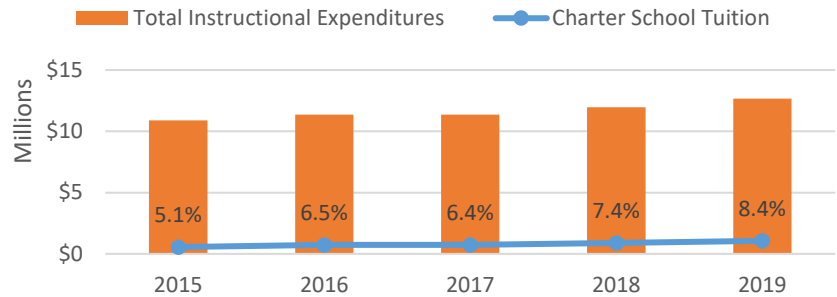


### Expenditures by Function

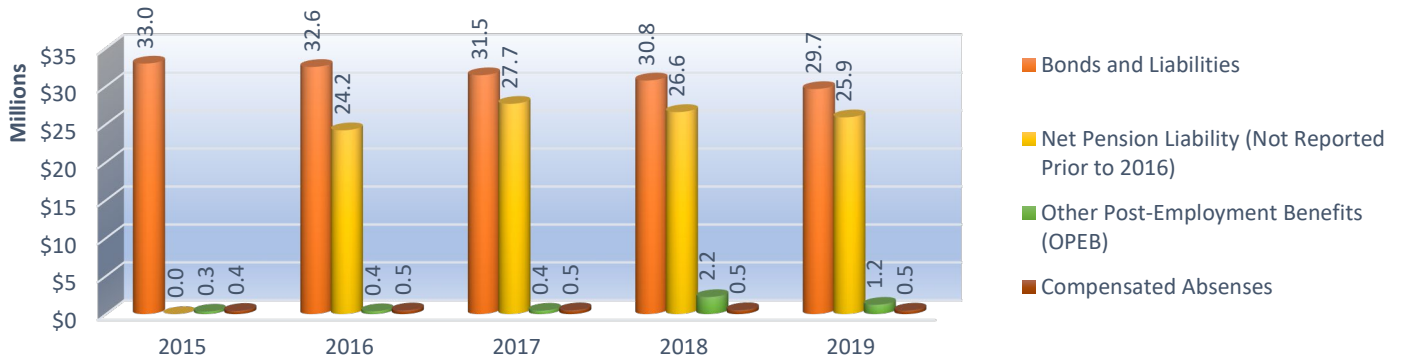


### Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2015	\$553,607	\$10,899,478
2016	\$734,391	\$11,356,369
2017	\$732,725	\$11,365,135
2018	\$887,772	\$11,950,762
2019	\$1,061,238	\$12,654,584



### Long-Term Debt

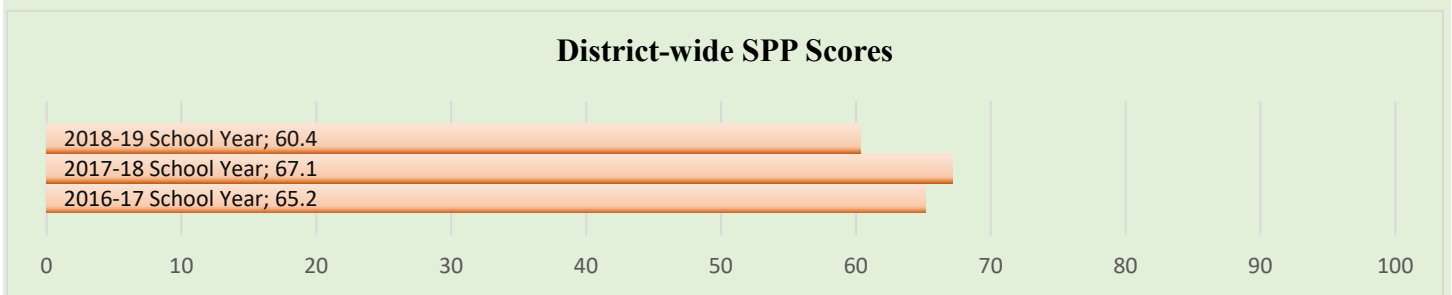


## Academic Information

The graphs on the following pages present the District-wide 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 PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.<sup>1</sup> The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

### What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.<sup>2</sup>



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

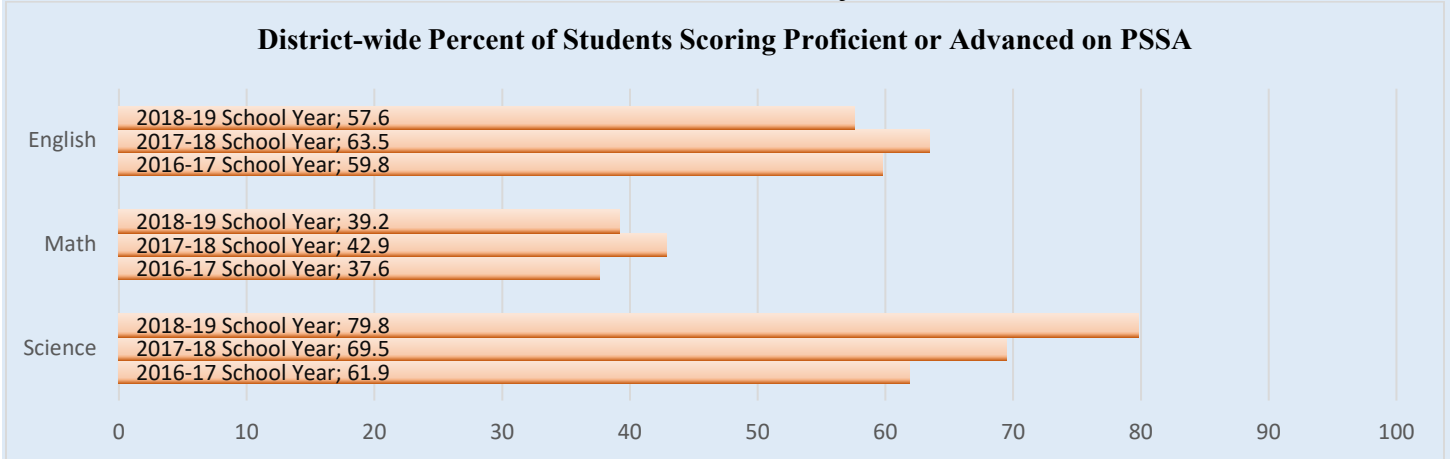
<sup>2</sup> PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

## Academic Information Continued

### What is the PSSA?

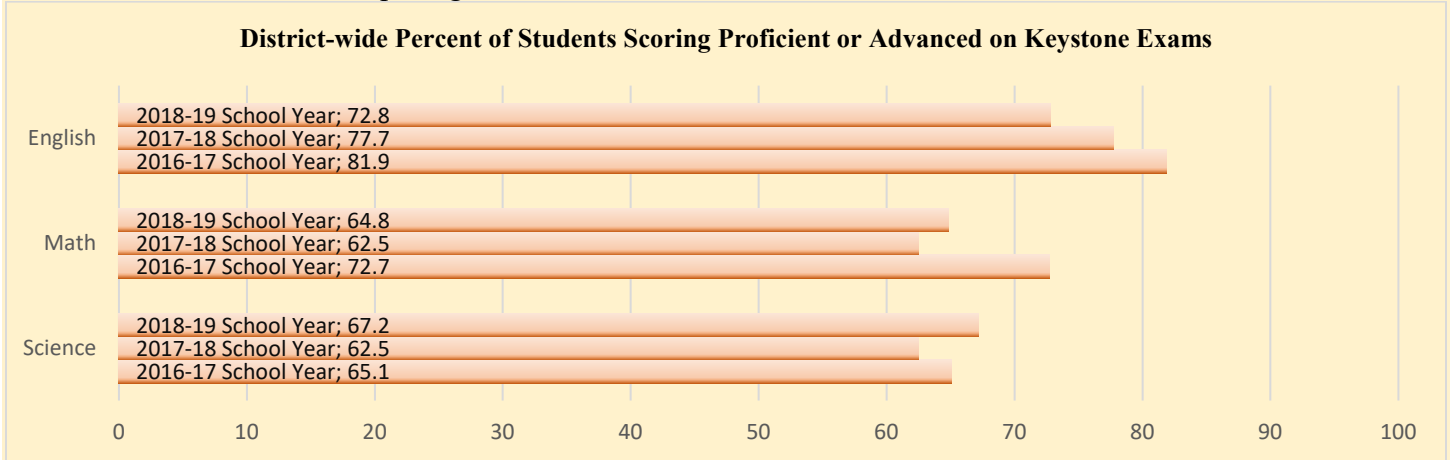
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

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



### What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.<sup>3</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.



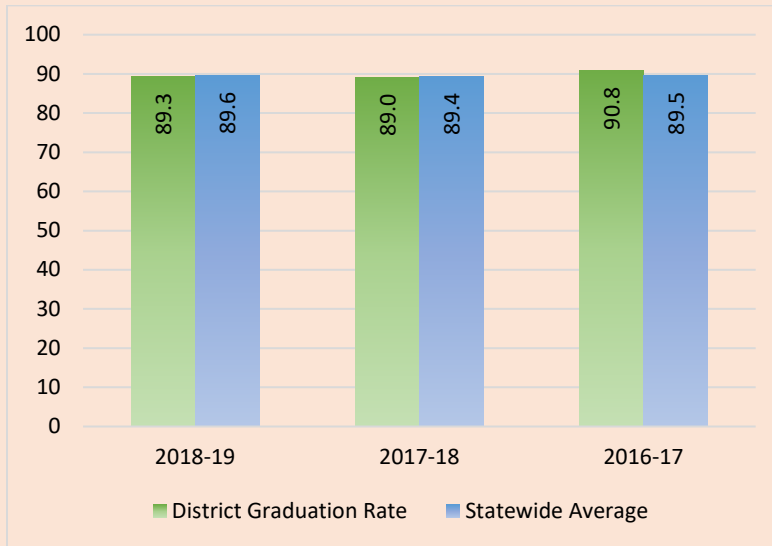
<sup>3</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b) (1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone end-of-course exams (Keystone Exams) in the context of the pandemic of 2020: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/Pages/Keystone-Exams.aspx>



## Academic Information Continued

### What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.<sup>4</sup>



<sup>4</sup> PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <https://www.education.pa.gov/DataAndReporting/CohortGradRate/Pages/default.aspx>.

## Finding

### Finding

### The District's Failure to Implement an Adequate Internal Control System Resulted in a \$13,860 Overpayment in Supplemental Transportation Reimbursements

#### *Criteria relevant to the finding:*

#### Supplemental Transportation Subsidy for Nonpublic School Students

Section 2509.3 of the Public School Code provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. See 24 P.S. § 25-2509.3.

#### Number of Nonpublic School Pupils Transported

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE-2089%20SummPupilsTransp.pdf>  
(accessed on May 13, 2021)

Enter the total number of resident NONPUBLIC school pupils you transported to and from school. Documentation identifying the names of these pupils should be retained for review by the Auditor General's staff. NONPUBLIC school pupils re children whose parents are paying tuition for them to attend a nonprofit private or parochial school. (Any child that your district is financially responsible to educate is a PUBLIC pupil.)

We found that the Newport School District (District) did not implement an adequate internal control system over the categorization and reporting of supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school students it transported during the 2015-16 through 2018-19 school years, which resulted in the District receiving a \$13,860 overpayment in supplemental transportation reimbursements from the Pennsylvania Department of Education (PDE).<sup>5</sup>

**Background:** School districts receive two separate transportation reimbursement payments from PDE. The regular transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used to transport students, and the number of miles that vehicles are in service, both with and without students. The supplemental transportation reimbursement is based on the number of nonpublic school and charter school students transported at any given time during the school year. The issues discussed in this finding pertain to the District's supplemental transportation reimbursement.

According to the Public School Code (PSC), a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements.<sup>6</sup> The PSC requires school districts to provide transportation services to students who reside in its district and who attend a nonpublic school and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. If a district transports one nonpublic school student for one day, the district is eligible for the \$385 reimbursement.

It is essential for the District to properly identify nonpublic school students that it transports, maintain records to support the total number of nonpublic students transported throughout the school year, and report nonpublic school student data to PDE. Therefore, the District should have a strong system of internal control over supplemental transportation operations that should include, but not be limited to, the following:

- Training on PDE reporting requirements.
- Segregation of duties.

<sup>5</sup> The District did not report any charter school students as transported during the audit period.

<sup>6</sup> See Section 921.1-A(b) (relating to "Definitions") of the PSC, 24 P.S. § 9-922.1-A(b).

- Written procedures.

It is also important to note that the PSC requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for the transportation reimbursements.<sup>7</sup> The sworn statement includes the superintendent’s signature attesting to the accuracy of the reported data. Because of this statutorily required attestation, the District should ensure it has implemented an adequate internal control system to provide it with the confidence it needs to sign the sworn statement.

### Nonpublic School Student Reporting Errors

We found that the District inaccurately reported the number of nonpublic school students it transported for each year of the audit period as detailed in the table below.

Newport School District Nonpublic School Student Reporting Errors		
School Year	# of Students Overreported <sup>8</sup>	Overpayment <sup>9</sup>
2015-16	8	\$ 3,080
2016-17	7	\$ 2,695
2017-18	9	\$ 3,465
2018-19	12	\$ 4,620
<b>Total</b>	<b>36</b>	<b>\$13,860</b>

### Significant Internal Control Deficiencies

Our review revealed that the District did not have adequate controls over the processing, categorizing, and reporting of supplemental transportation data to PDE. Specifically, we found that the District did not implement adequate segregation of duties when it assigned responsibility to only one employee for determining the total number of nonpublic students transported throughout the year and reporting that total to PDE. The employee responsible for these tasks did not receive adequate training in PDE reporting requirements. Finally, the District did not have detailed written procedures to help ensure the accurate reporting of supplemental transportation data.

Future Reimbursement Adjustment: We provided PDE with reports detailing the supplemental transportation reporting errors for the 2015-16 through 2018-19 school years. We recommend that PDE adjust the

<sup>7</sup> See 24 P.S. § 25-2543.

<sup>8</sup> The District reported a total of 11 nonpublic school students transported during the 2015-16 school year, 12 students transported during the 2016-17 school year, 15 students transported during the 2017-18 school year, and 19 students transported during the 2018-19 school year.

<sup>9</sup> Calculated by multiplying the “# of Students Over reported” column by \$385.

District's future transportation reimbursement amounts by the \$13,860 that we identified as an overpayment.

### **Recommendations**

The Newport School District should:

1. Develop and implement an internal control system governing the process for reporting accurate data to PDE in order to receive the supplemental transportation reimbursement. The internal control system should include, but not be limited to, the following:
  - All personnel involved with categorizing, reviewing, and reporting supplemental transportation data are trained on PDE's reporting requirements.
  - A review of transportation data is conducted by an employee other than the person who prepared the data before it is submitted to PDE.
  - Written procedures are developed to document the process of calculating and reporting the supplemental transportation data to PDE.
2. Review the nonpublic school students reported for the 2019-20 and 2020-21 school years, and if errors are found, submit revised reports to PDE.

The Pennsylvania Department of Education should:

3. Adjust the District's future allocations to resolve the \$13,860 overpayment to the District.

### **Management Response**

District management provided the following response:

“The cause of the error was due to the District inadvertently reporting a small number of enrolled students as Nonpublic School students. These students were reported in this manner due to their placement at private, nonpublic educational institutions. During School Year 2019-20, the error was identified through internal control and review processes and students in this category were no longer reported as Nonpublic School students. The District will implement all recommendations provided.

1. The internal control system governing the reporting process has already been improved to include enhanced training for personnel involved and segregated review of data prior to submission to PDE. This process aided in the identification of the error prior to the audit being conducted. The District will also develop and adopt written

procedures documenting the transportation data calculation and reporting process.

2. Nonpublic school student data for 2019-20 were properly reported. This data was verified through internal control processes and segregation of duties. The data for the 2020-21 school year will also be reviewed for any possible errors before submission. Revised reports will be submitted to PDE if necessary.”

### **Auditor Conclusion**

We are encouraged that the District was able to identify the problem and that the District took appropriate measures to correct the problem. We will determine the effectiveness of the District’s corrective actions during our next audit of the District.

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

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

## Appendix A: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>10</sup> is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Transportation Operations, Bus Driver Requirements, Nonresident Student Membership Data, Administrator Separations, and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2015 through June 30, 2019. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.<sup>11</sup> *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.<sup>12</sup> The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

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<sup>10</sup> 72 P.S. §§ 402 and 403.

<sup>11</sup> District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

<sup>12</sup> Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

**Figure 1: Green Book Hierarchical Framework of Internal Control Standards**

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

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

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

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

**Figure 2 – Internal Control Components and Principles Identified as Significant**

Principle →	Internal Control Significant ?	Control Environment					Risk Assessment				Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
General/overall	Yes	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X
Transportation	Yes				X			X	X		X		X	X	X	X	X	
Bus Drivers	Yes										X		X			X	X	
Nonresident Student Data	Yes				X			X	X		X		X	X	X	X		
Administrator Separations	Yes										X				X			
Safe Schools	No																	



With respect to the principles identified, we evaluated the internal control(s) deemed significant within the context of our audit objectives and assessed those controls to the extent necessary to address our audit objectives. The results of our evaluation and assessment of the District's internal control for each objective is discussed in the following section.

### **Objectives/Scope/Methodology**

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District's annual financial reports, annual General Fund budgets, and the independent audit reports of the District's basic financial statements for the July 1, 2015 through June 30, 2019 fiscal years. We conducted analytical procedures on the District's state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's effectiveness in four areas as described below. As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives.

### **Transportation Operations**

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?<sup>13</sup>
- ✓ To address this objective, we assessed the District's internal controls for obtaining, processing, and reporting regular transportation data to PDE. We randomly selected 10 of the 28 total vehicles used to transport students for the 2017-18 school year and randomly selected 11 of the 33 total vehicles used to transport students for the 2018-19 school year.<sup>14</sup> For the vehicles selected, we obtained the vehicles' odometer readings, student rosters, and school calendars and compared the data to the District's transportation data reports. We verified the accuracy of the data entry from odometer readings and student rosters to the District's year-end reports to ensure the data was accurately reported to PDE.

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

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<sup>13</sup> See 24 P.S. § 2541(a).

<sup>14</sup> While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

- ✓ In addition, we assessed the District’s internal controls for categorizing and reporting supplemental transportation data. We interviewed District officials to gain an understanding of processes to categorize and report this data, and we reviewed all nonpublic school students reported to PDE as transported by the District during the 2015-16 through 2018-19 school years.<sup>15</sup> We obtained vehicles rosters and ensured that each student reported to PDE as transported had a request for transportation to ensure that the District accurately reported this data.

**Conclusion:** The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to the District’s categorization and reporting of nonpublic school students. Our results are detailed in the Finding beginning on page 6 of this report.

### **Nonresident Student Data**

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>16</sup>
- ✓ To address this objective, we assessed the District’s internal controls over the inputting, processing, and reporting of the nonresident foster student data reported to PDE. We reviewed documentation for all eight of the nonresident foster students reported to PDE as educated by the District for the 2015-16 through the 2018-19 school years. We verified that each nonresident foster student’s custodial parent or guardian was not a resident of the District; the foster parent(s) were a resident of the District and received a stipend for caring for the student. The District’s nonresident foster student listings were compared to the total days reported on the *Membership Summary* and the *Instructional Time Membership Report*, and we reviewed agency placement letters to determine if the District accurately reported nonresident foster student data to PDE. Based on these procedures, we determined if the District received the correct reimbursement for these students.

**Conclusion:** The results of our procedures did not identify any significant internal control deficiencies required to be reported. In addition, our procedures related to this objective did not disclose any reportable issues.

### **Bus Driver Requirements**

- Did the District ensure that all bus drivers transporting District students were approved by the Board of School Directors (Board) and had the required driver’s license, physical exam, training, background checks, and clearances<sup>17</sup> as outlined in applicable laws?<sup>18</sup> Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
- ✓ To address this objective, we assessed the District’s internal controls for maintaining, reviewing, and monitoring required bus driver qualification documents and procedures for being made aware of

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<sup>15</sup> The District reported 11 nonpublic school students as transported during the 2015-16 school year, 12 nonpublic school students during the 2016-17 school year, 15 nonpublic school students during the 2017-18 school year, and 19 nonpublic school students during the 2018-19 school year.

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

<sup>17</sup> Auditors reviewed the required state, federal, and child abuse background clearances that the District obtained from the most reliable sources available, including the FBI, the Pennsylvania State Police, and the Department of Human Services. However, due to the sensitive and confidential nature of this information, we were unable to assess the reliability or completeness of these third-party databases.

<sup>18</sup> PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education’s regulations 22 Pa. Code Chapter 8.

who transported students daily. We determined if all drivers were approved by the Board. We randomly selected 23 of the 44 contracted drivers transporting District students as of April 12, 2021, and we reviewed documentation to ensure the District complied with the requirements for bus drivers.<sup>19</sup> We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and health physicals.

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

### **Administrator Separations**

- Did the District provide any individually contracted employees with excessive payments upon separation of employment? Did the District ensure all payroll wages reported to the Public School Employees' Retirement System (PSERS) were appropriate and accurate?
- ✓ To address this objective, we assessed the District's internal controls for processing the final payments to contracted employees who separated employment from the District. We reviewed the employment contract and payroll and leave records for the one individually contracted administrator who separated employment from the District during the period of July 1, 2015 through June 30, 2019. We reviewed board policies and the board meeting minutes to verify that the employee's separation was approved. We reviewed the final payouts to determine if the administrator was compensated in accordance with the contract and that only allowable wages were reported to PSERS.

**Conclusion:** The results of our procedures did not identify any significant internal control deficiencies required to be reported. In addition, our procedures related to this objective did not disclose any reportable issues.

### **School Safety**

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, and memorandums of understanding with local law enforcement?<sup>20</sup> Also, did the District follow best practices related to physical building security and providing a safe school environment?
- ✓ To address this objective, we reviewed a variety of documentation including but not limited to, safety plans, training schedules, anti-bullying policies, safety committee meeting minutes, and the memorandum of understanding with the local law enforcement agency.

**Conclusion:** Due to the sensitive nature of school safety, the results of our review for this portion of the objective are not described in our audit report, but they were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.

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<sup>19</sup> While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

<sup>20</sup> Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?<sup>21</sup> Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?
- ✓ To address this objective, we obtained and reviewed the fire and security drill records for the District's two buildings for the 2018-19 and 2019-20 school years to determine if drills were held as required by PDE. We determined if a security drill was held within the first 90 days of the school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation.

**Conclusion:** The results of our procedures for this portion of the school safety objective did not disclose any reportable issues.

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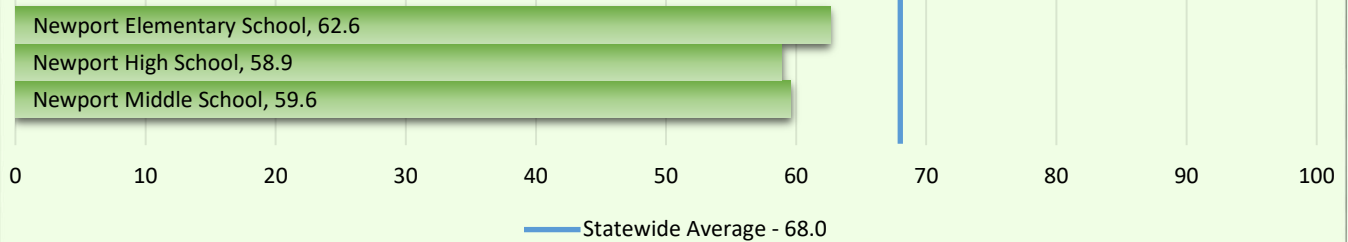
<sup>21</sup> Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

## Appendix B: Academic Detail

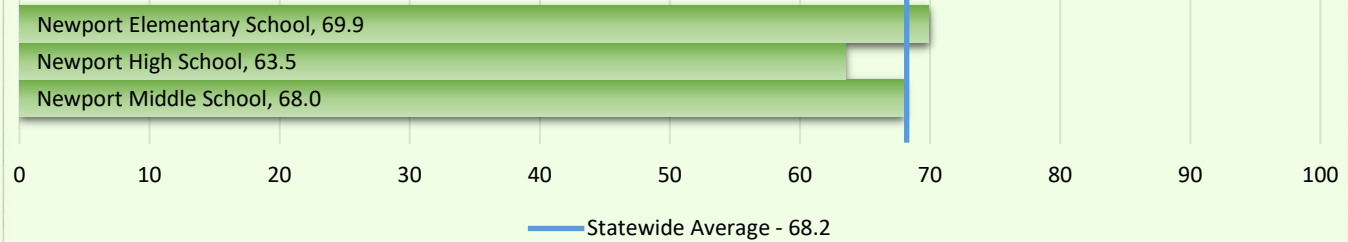
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>22</sup> Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>23</sup>

### SPP School Scores Compared to Statewide Averages

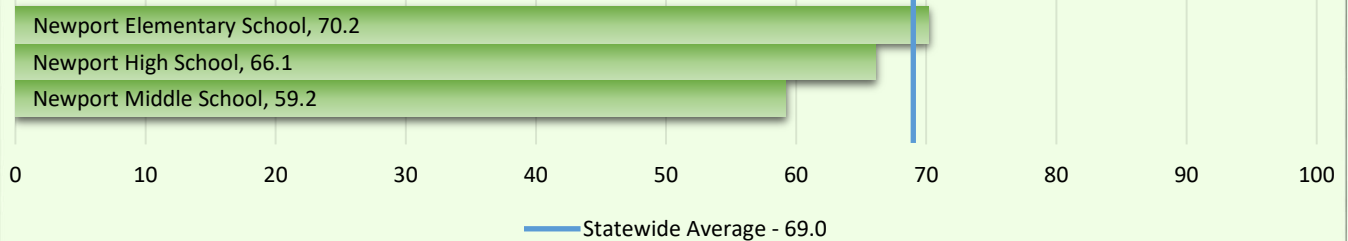
**2018-19**



**2017-18**



**2016-17**

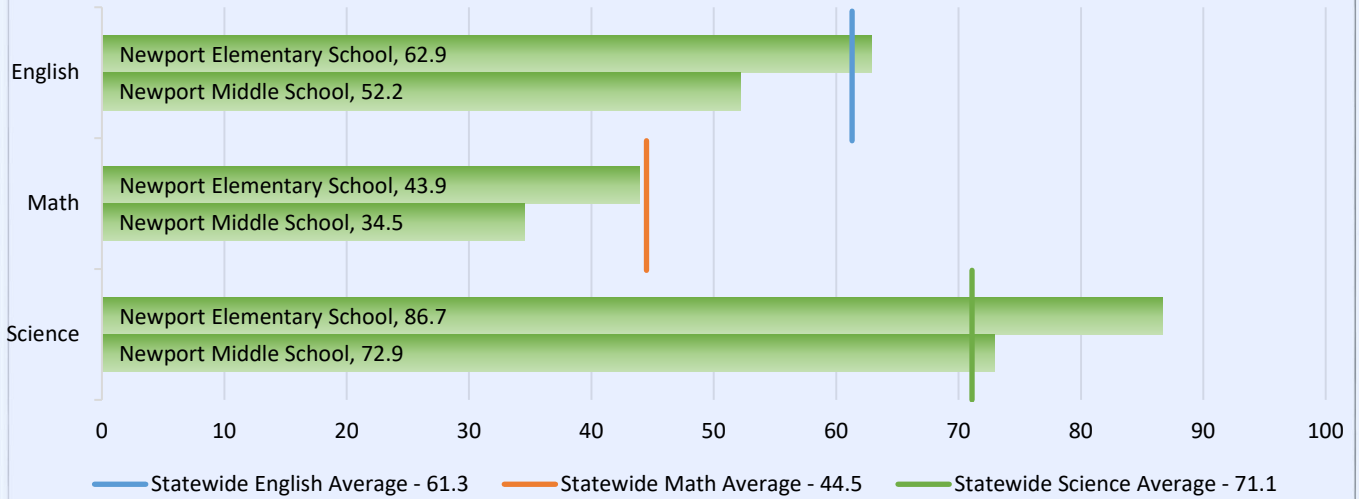


<sup>22</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

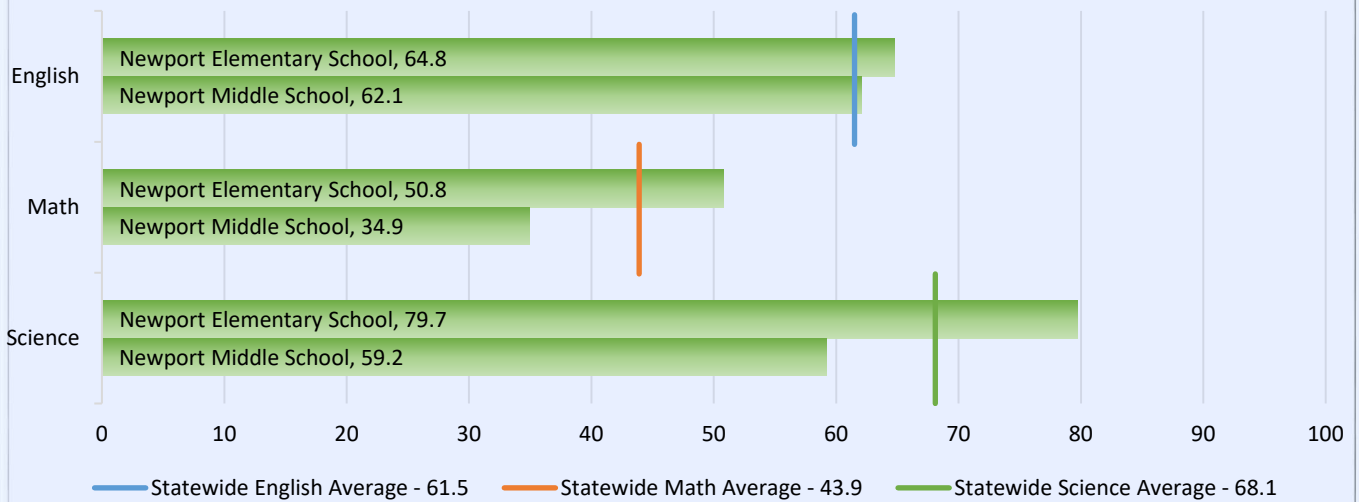
<sup>23</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

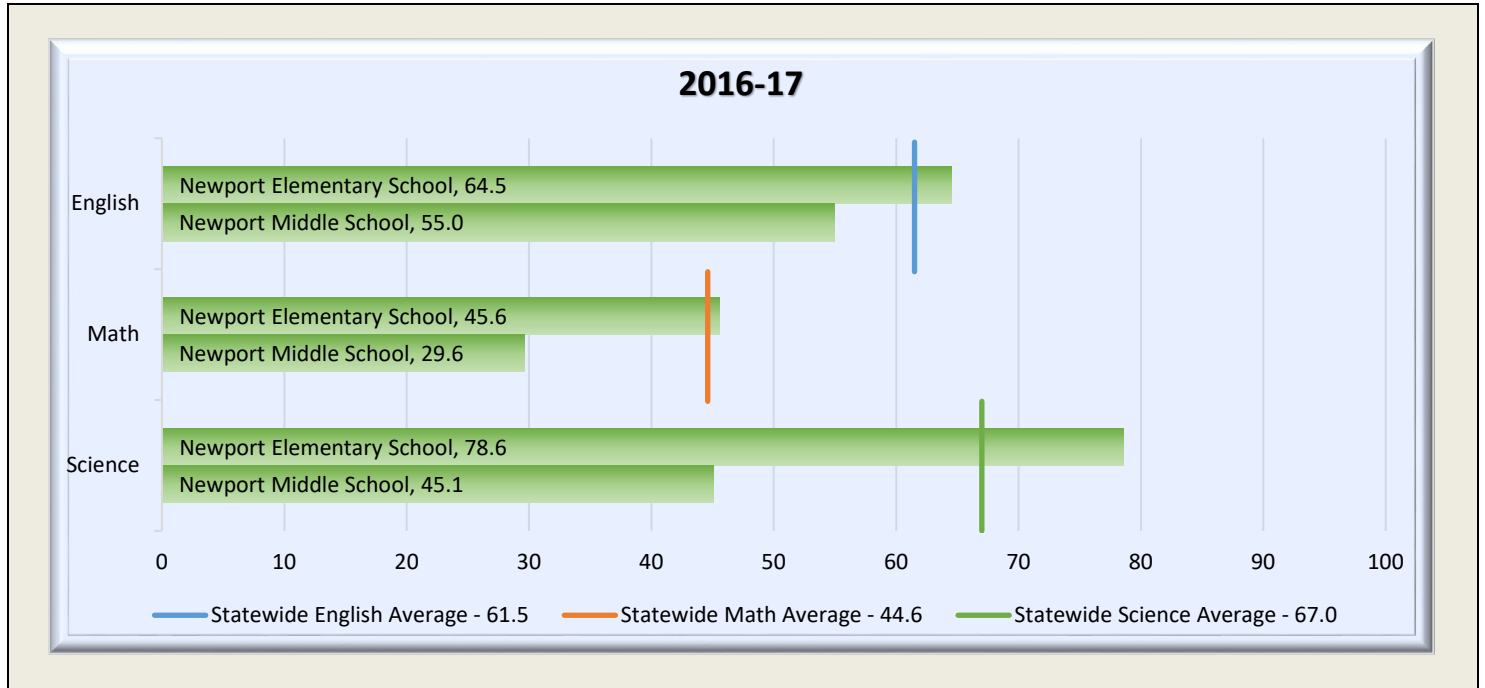
**2018-19**



**2017-18**

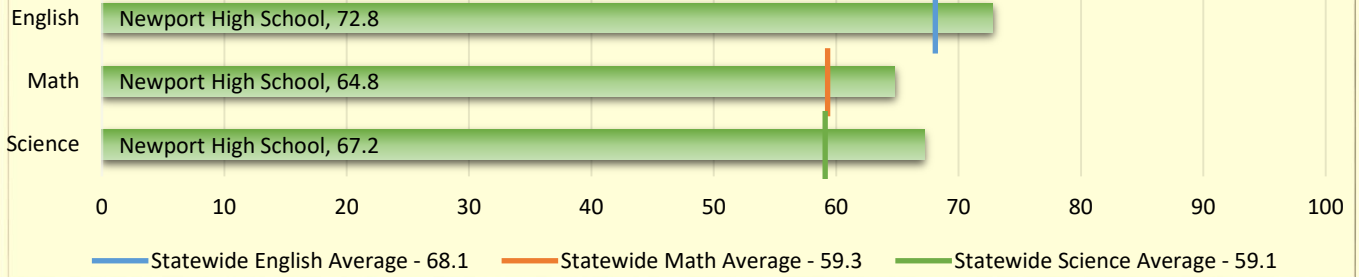


**PSSA Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages (continued)**

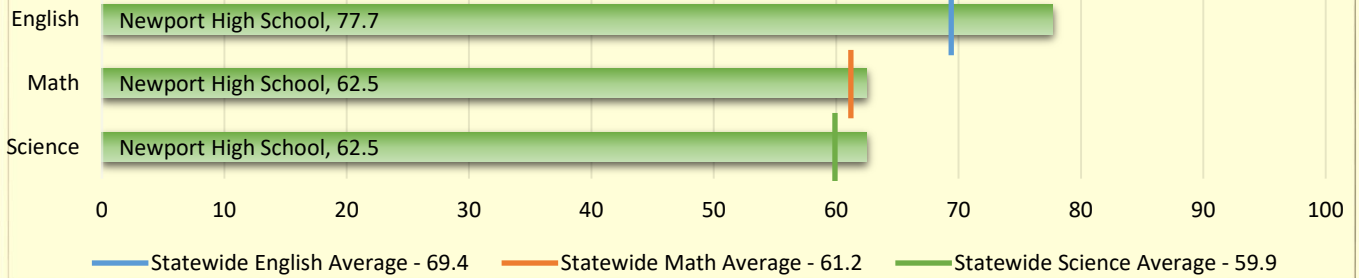


**Keystone Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages**

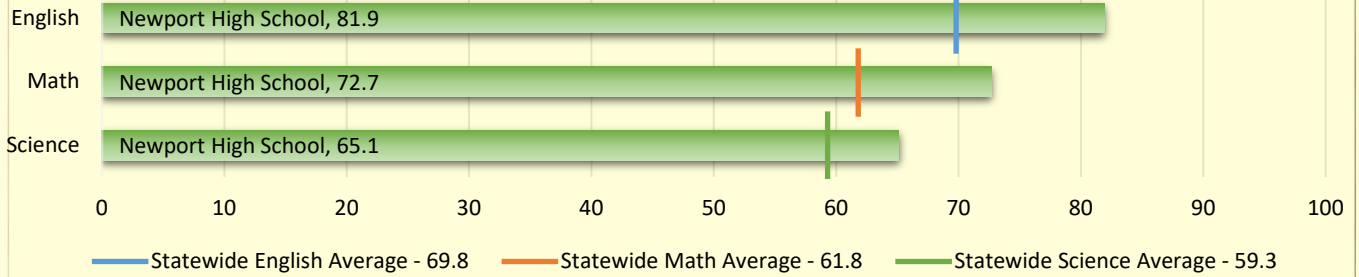
**2018-19**



**2017-18**



**2016-17**





## **Distribution List**

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