

# PERFORMANCE AUDIT

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## North Hills School District Allegheny County, Pennsylvania

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March 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. Patrick Mannarino, Superintendent  
North Hills School District  
135 6th Avenue  
Pittsburgh, Pennsylvania 15229

Mr. Edward M. Wielgus, Board President  
North Hills School District  
135 6th Avenue  
Pittsburgh, Pennsylvania 15229

Dear Dr. Mannarino and Mr. Wielgus:

We have conducted a performance audit of the North Hills School District (District) for the period July 1, 2013 through June 30, 2017, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Nonresident Student Data
- School Construction and Facilities Reimbursement
- Administrator Separations
- Bus Driver Requirements

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

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

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

- The District Incorrectly Reported Nonresident Data to the PDE Resulting in an Overpayment of \$117,354

Dr. Patrick Mannarino  
Mr. Edward M. Wielgus  
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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

March 26, 2019

cc: **NORTH HILLS SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2016-17 School Year <sup>A</sup>	
County	Allegheny
Total Square Miles	14.6
Number of School Buildings	6
Total Teachers	328
Total Full or Part-Time Support Staff	141
Total Administrators	20
Total Enrollment for Most Recent School Year	4,413
Intermediate Unit Number	3
District Vo-Tech School	A.W. Beattie Career Center

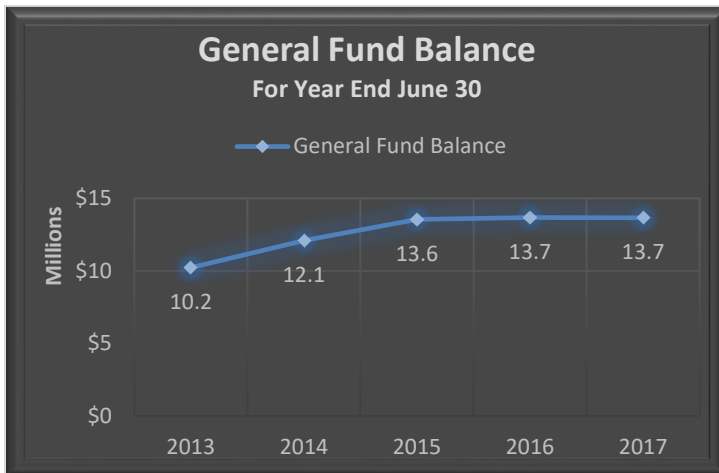
A - Source: Information provided by the District administration and is unaudited.

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

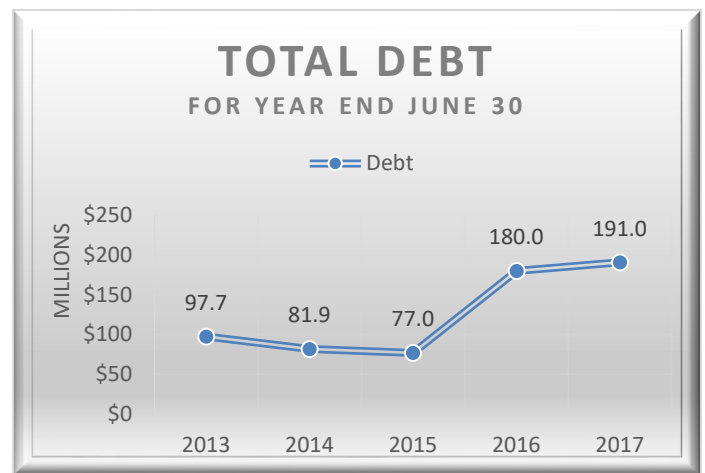
To excel at educating and preparing each student to become a responsible, contributing member of society by providing a caring and an academically challenging environment.

## Financial Information

The following pages contain financial information about the North Hills 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**.

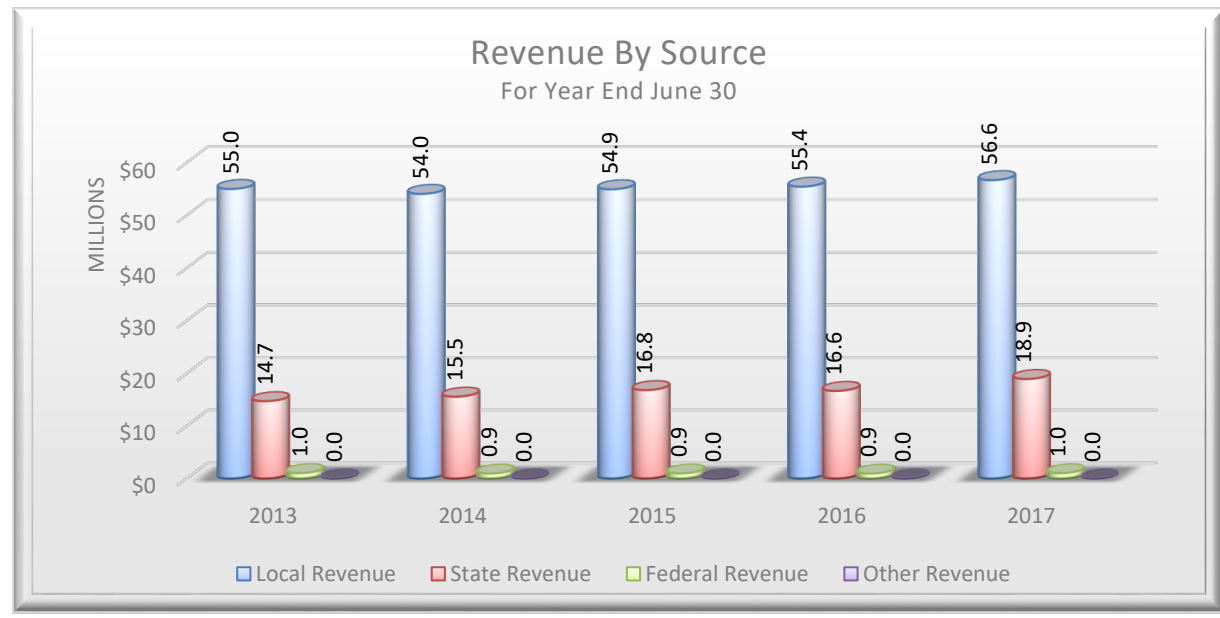
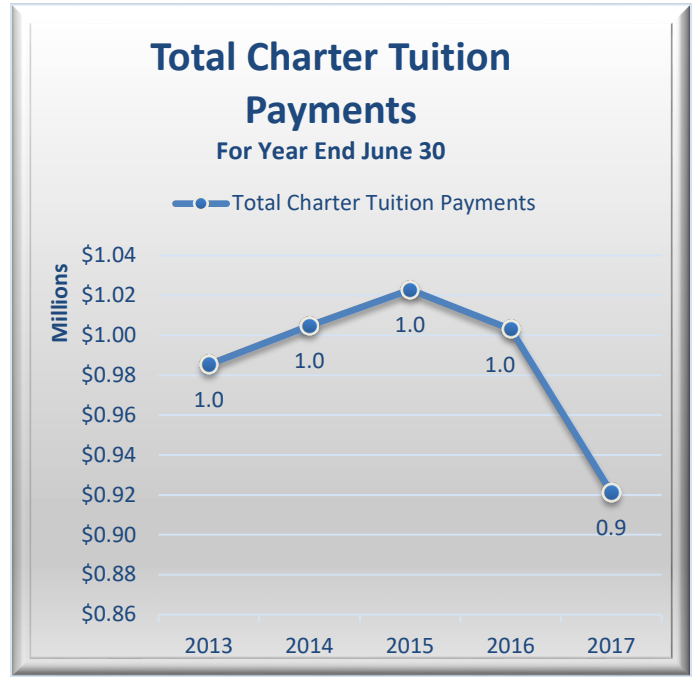
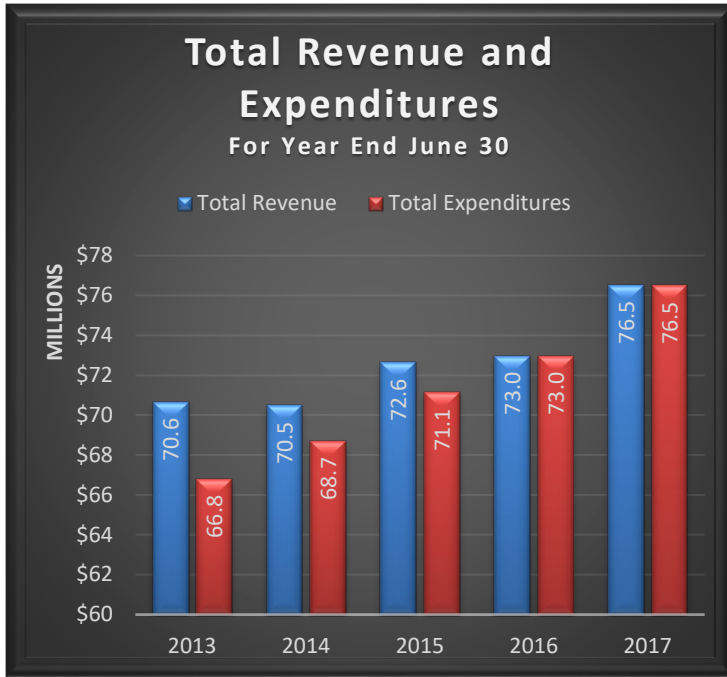


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**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>

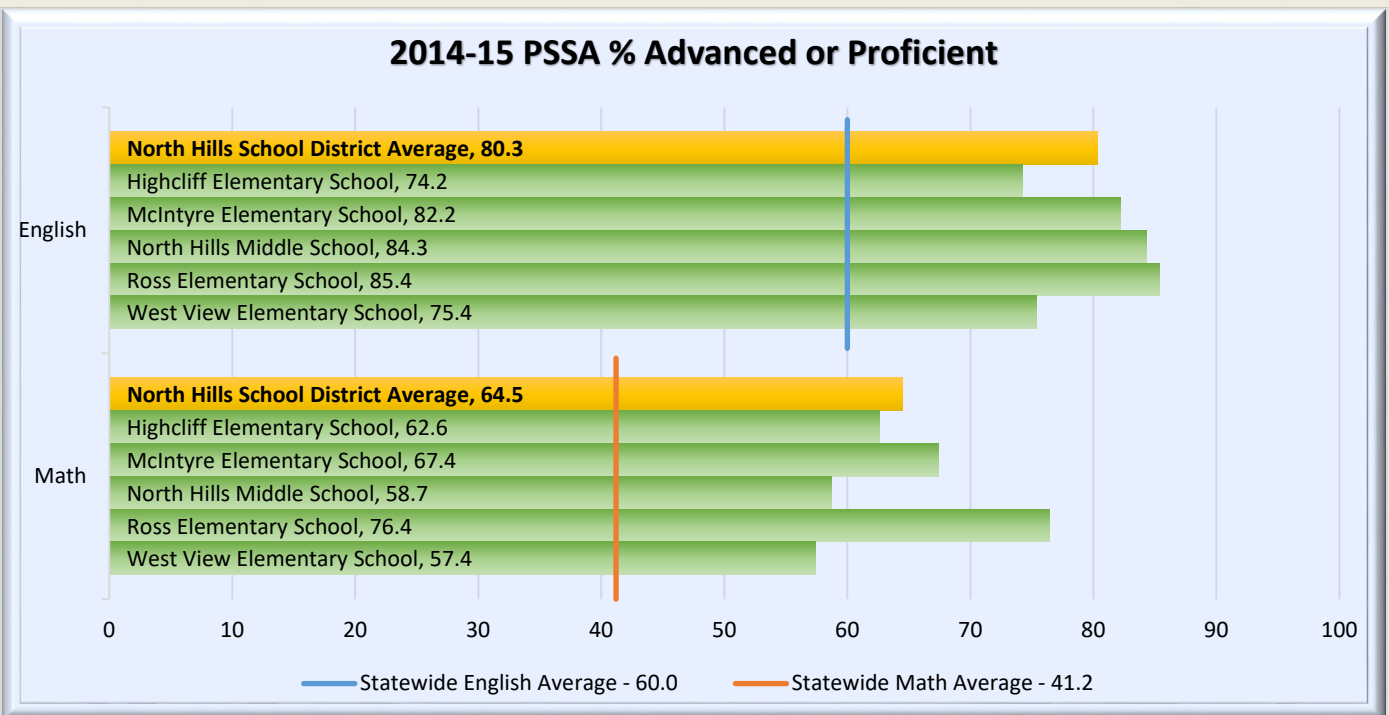
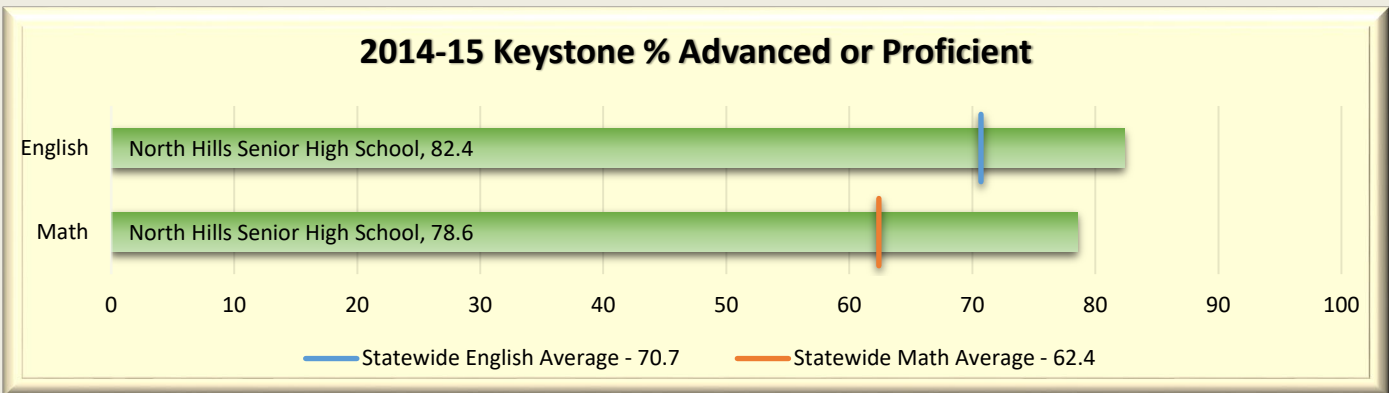
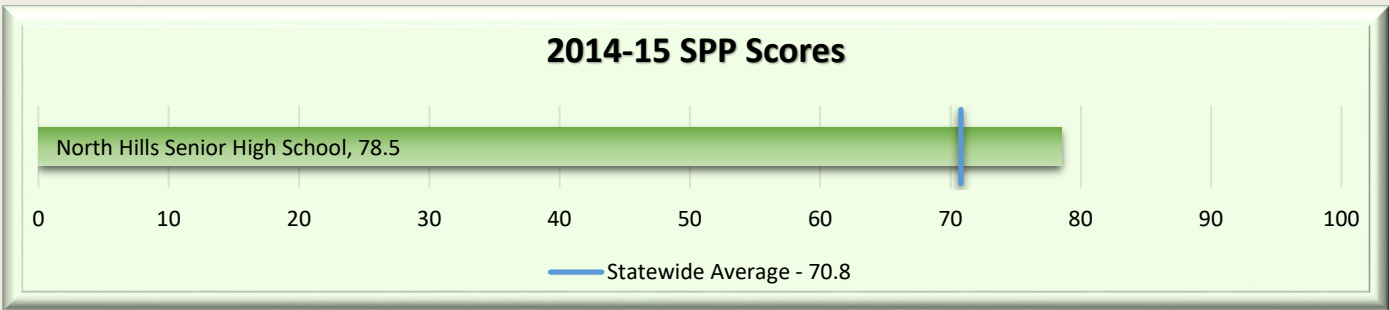
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<sup>6</sup> The PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

<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>.

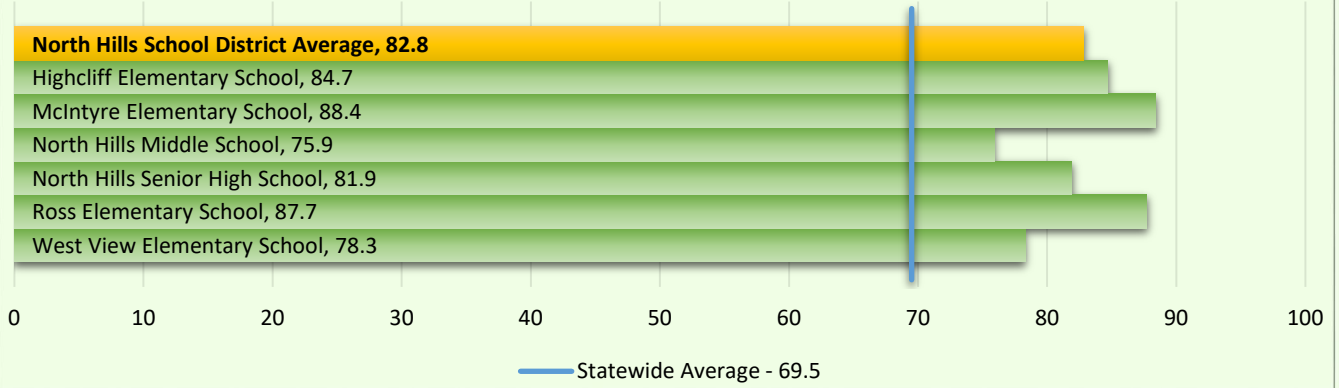


**2014-15 Academic Data**  
**School Scores Compared to Statewide Averages**

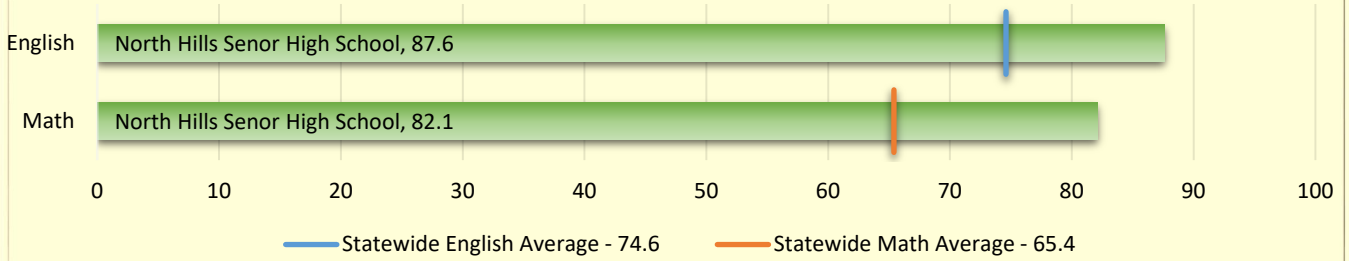


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

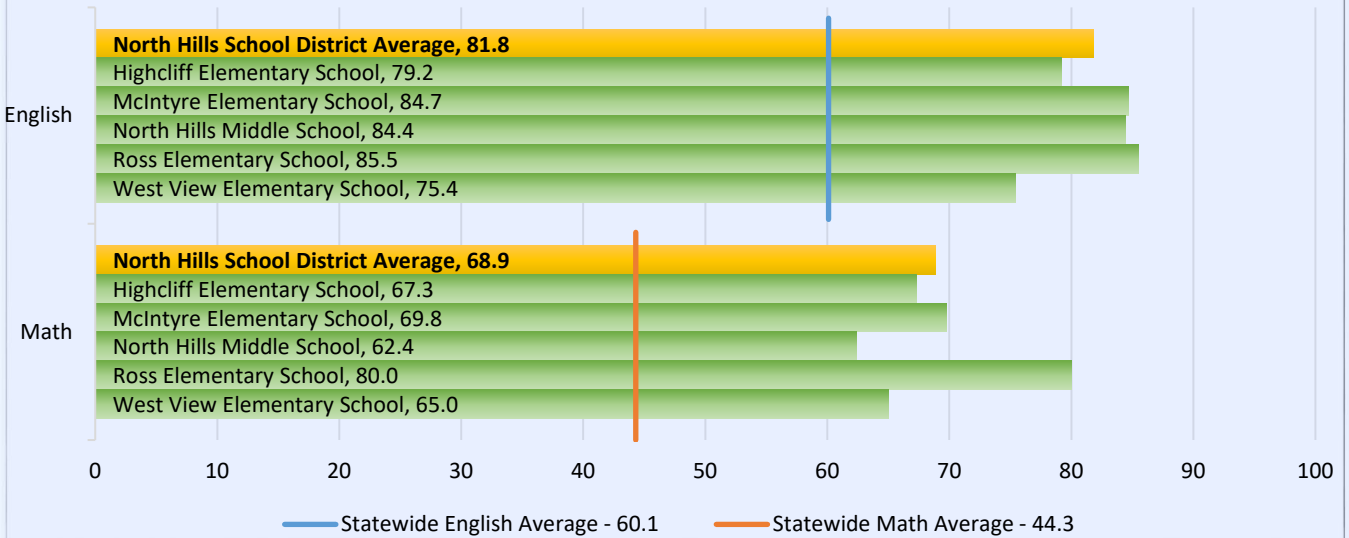
**2015-16 SPP Scores**



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

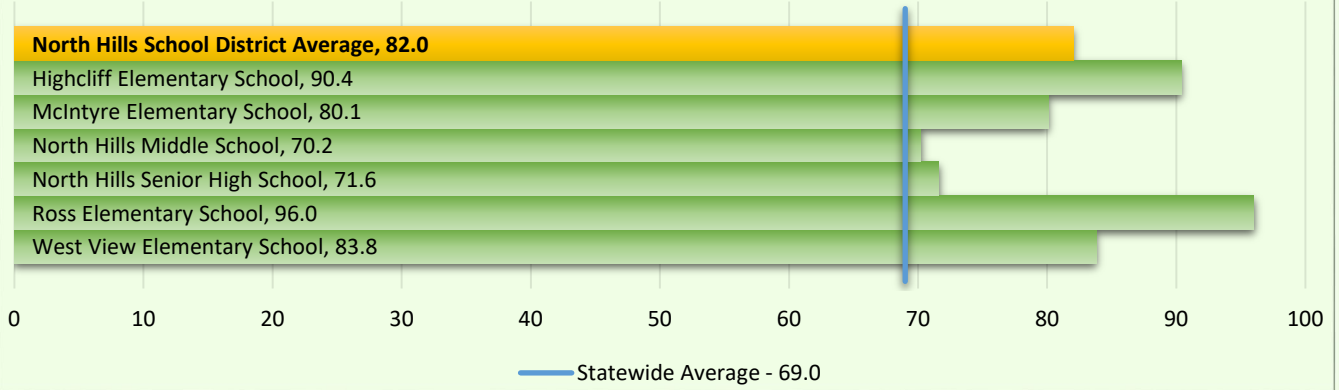


**2015-16 PSSA % Advanced or Proficient**

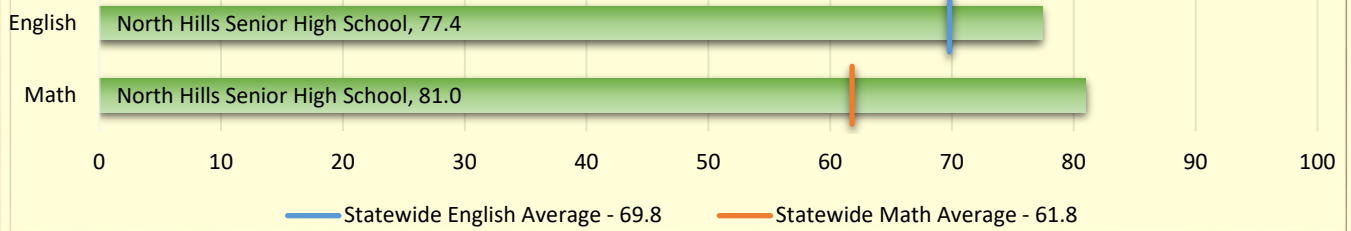


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

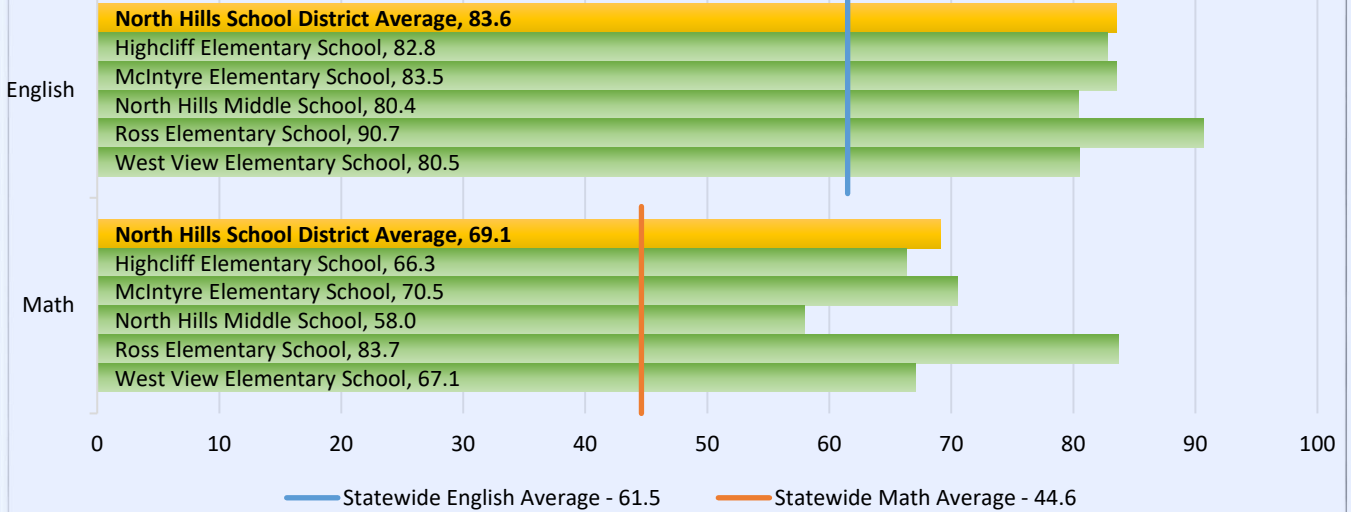
**2016-17 SPP Scores**



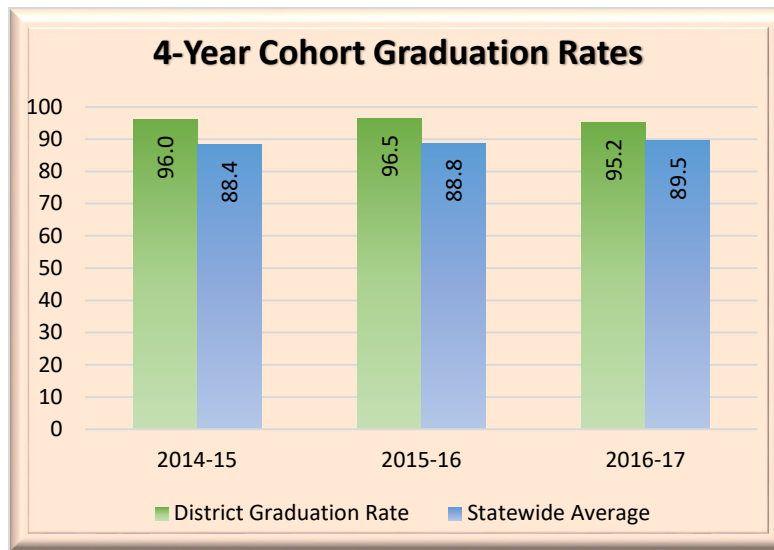
**2016-17 Keystone % Advanced or Proficient**



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



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



## Finding

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### Finding

### The District Incorrectly Reported Nonresident Data to the PDE Resulting in an Overpayment of \$117,354

*Criteria relevant to the finding:*

Section 1305(a) of the Public School Code (PSC) provides for Commonwealth payment of tuition for nonresident children placed in private homes as follows:

“When a non-resident child is placed in the home of a resident of any school district by order of court or by arrangement with an association, agency, or institution having the care of neglected and dependent children, **such resident being compensated for keeping the child**, any child of school age so placed shall be entitled to all free school privileges accorded to resident school children of the district, including the right to attend the public high school maintained in such district or in other districts in the same manner as though such child were in fact a resident school child of the district.” [Emphasis added.] See 24 P.S. 13-1305(a).

We found that the North Hills School District (District) incorrectly reported student nonresident data to the Pennsylvania Department of Education (PDE) for the 2013-14, 2014-15, and 2015-16 school years. Incorrectly reporting this data resulted in the District being overpaid \$117,354 in subsidy reimbursements from the PDE. These reporting errors occurred because District officials failed to obtain the necessary documentation to support categorizing and reporting some nonresident students.

As discussed in our criteria box, school districts are entitled to receive Commonwealth paid tuition for educating nonresident students.

To be eligible to receive Commonwealth paid tuition, the student’s parent/guardian must not be a resident of the educating district and the student must have been placed in a private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution.<sup>8</sup> These students are commonly referred to as “foster students” and it is the requirement of the educating District to obtain the required documentation to correctly categorize and accurately report the number of foster students to the PDE. The North Hills School District inaccurately categorized and inaccurately reported 13 foster students to the PDE during the 2013-14 through 2015-16 school years.<sup>9</sup>

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<sup>8</sup> For example, the relevant county children and youth agency.

<sup>9</sup> During our review of this objective area, the District identified reporting errors for the 2016-17 school year and submitted revisions to the PDE prior to receiving the subsidy reimbursement.

The following table details the District errors we identified during our review. In each school year cited in the table below, the District inaccurately reported resident students as nonresident students.

<b>North Hills SD</b>			
<b>Students Whose Residency Was Incorrectly Reported to the PDE</b>			
<b>School Year</b>	<b>Students Whose Residency Was Incorrectly Reported to the PDE</b>	<b># of Days Incorrectly Reported</b>	<b>Overpayment<sup>10</sup></b>
<b>2013-14</b>	4	716	\$40,803
<b>2014-15</b>	5	534	\$31,725
<b>2015-16</b>	4	712	\$44,826
<b>Total</b>	<b>13</b>	<b>1,962</b>	<b>\$117,354</b>

*Criteria relevant to the finding (continued):*

Section 2503(c) of the PSC specifies the amount of Commonwealth-paid tuition on behalf of nonresident children placed in private homes by providing, in part:

“Each school district, regardless of classification, which accepts any non-resident child in its school under the provisions of section one thousand three hundred five . . . shall be paid by the Commonwealth an amount equal to the tuition charge per elementary pupil or the tuition charge per high school pupil, as the case may be . . .” See 24 P.S. 25-2503(c).

State Board of Education’s regulations and the PDE guidelines govern the classification of nonresident children placed in private homes.

In the 2014-15 school year, the District inaccurately reported four students as nonresidents and inaccurately reported one nonresident student as a resident student. For the 2013-14 and 2015-16 school years, the District reported four students as nonresident students without having the required documentation needed to support the nonresidency classification. The District reported the same four students as nonresident students for the 2016-17 school year; however, when we questioned the lack of documentation to support the classification of these students, the District submitted a revised report to the PDE. The revised reports classified the four students as resident students. Additionally, the District inaccurately reported one student in the 2014-15 school year as a resident student despite having nonresidency documentation.

The District did not have a process to review nonresident data prior to annually reporting this information to the PDE. A review process would have helped to identify instances where documentation was lacking or documentation did not support the classification of nonresident students. Additionally, the District did not require annual Agency Placement Letters (APLs) to be submitted for each nonresident student reported to the PDE. Requiring annual APLs to be completed could have helped

<sup>10</sup> Commonwealth tuition is determined by identifying if the nonresident student is an elementary or secondary student and the District’s tuition rate for the applicable category.

*Criteria relevant to the finding (continued):*

Section 2503(c) of the PSC specifies the amount of Commonwealth-paid tuition on behalf of nonresident children placed in private homes by providing, in part:

“Each school district, regardless of classification, which accepts any non-resident child in its school under the provisions of section one thousand three hundred five . . . shall be paid by the Commonwealth an amount equal to the tuition charge per elementary pupil or the tuition charge per high school pupil, as the case may be . . . .” See 24 P.S. 25-2503(c).

Subsection (a) of Section 11.19 (relating to Nonresident child living with a district resident) of the State Board of Education’s regulations provides as follows, in part.

“(a) A nonresident child is entitled to attend the district’s public schools if that child is fully maintained and supported in the home of a district resident as if the child were the resident’s own child and if the resident receives no personal compensation for maintaining the student in the district. Before accepting the child as a student, the board of school directors of the district shall require the resident to file with the secretary of the board of school directors either appropriate legal documentation to show dependency or guardianship or a sworn statement that the child is a resident of the district, the child is supported fully without personal compensation or gain, and that the resident will assume all personal obligations for the child relative to school requirements and intends to so keep and fully support the child continuously and not merely through the school term.” See 22 Pa. Code § 11.19(a).

the District accurately identify the residency status of students.

We provided the PDE with reports detailing the errors we identified for the 2013-14, 2014-15, and 2015-16 school years. The PDE requires these reports to verify the overpayment to the District. The District’s future subsidy reimbursements should be adjusted by the amount of the overpayment.

### **Recommendations**

The *North Hills School District* should:

1. Annually obtain APLs for all nonresident students and ensure that the APLs contain all required information needed to determine the residency status of each student.
2. Develop procedures that reconcile the number of nonresident students reported to the PDE to individual APLs and ensure that a second level review of this reconciliation is performed.

The *Pennsylvania Department of Education* should:

3. Adjust the District’s future subsidy reimbursement to resolve the overpayment of \$117,354.

### **Management Response**

District management provided the following response:

We acknowledge the misreporting of the status of certain students to the PDE has resulted in a total of \$117,354 being overpaid to the District over a three-year period. The audit finding highlights the volume of students having their status misreported as thirteen students. One of the thirteen was the result of clerical error at the building level. The other twelve actually represented the disclosure of the student status for the same set of four siblings who had collectively been placed in the same household, for three consecutive school years. Based upon the evidence on file for each of those three school years, the District made a good faith determination as to the status of these siblings,

prior to disclosure to the PDE. Specifically, documentation on hand consisted of:

- An original agency placement letter from Erie CYF;
- Registration documentation wherein the guardian indicated the students were foster students;
- Evidence of compensation being remitted for serving in the capacity of guardian to the four siblings

The District had review procedures in place at that time. The review performed included reference to the evidence noted above, understandably yielding a conclusion that a foster relationship existed for what were perceived to be nonresident students. Nonresident status was disclosed accordingly.

During the audit we were challenged to seek a higher form of evidence than historically had been employed, as it related to not only the reporting for those students, but also all nonresident students that had been disclosed over that timeframe. Specifically, as highlighted in the finding, the standard we were requested to attain was an annual Agency Placement Letter for each student so classified. It should be noted that the level of evidence required by the District during those years was based on past practice which had been readily accepted during prior audits. Additionally, state agencies were not required to provide Agency Placement Letters prior to the implementation of the ESSA [Every Student Succeeds Act] law for the 2017-2018 school year. Nonetheless, in response, the District immediately designed and deployed a template that was distributed to the respective government placement agencies to facilitate confirmation of the status of all previous nonresident disclosures to the PDE. Within approximately a week's time, the District had successfully obtained the requisite evidence for the majority of those disclosures. It was only at this time, that the validity of the disclosure of the student status for the four siblings appeared to warrant further scrutiny. Preliminary discussions with a representative for one of the two government agencies party to the arrangement yielded the conclusion that our initial disclosure most likely was valid. Similarly, based on phone conversations with the guardian we continued to believe the initial disclosure was appropriate. Acquiring corroborative evidence through the



Erie agency proved more challenging, as the agency representative would only communicate directly with the guardian. Ultimately, it was determined that the relationship as had historically been interpreted and disclosed, was not valid.

In summation, we concur with the audit finding itself. Additionally, we have designed a new form to ensure future continuing compliance with the requirement that:

- Annual Agency Placement Letters for all nonresident students are obtained, and
- Annual Agency Placement Letters are of sufficient detail so as to conclusively support the residency status of each student.

Review procedures employed historically have now been fortified through the creation of a revised non-resident/foster student procedures manual. The intent is to better ensure the effectiveness of the reconciliation of the number of nonresident students reported to the PDE to the individual Annual Placement Letters. Second level review of this reconciliation will be performed and documented accordingly.

We wish to express our appreciation for the level of professionalism demonstrated by the auditors during the performance of their procedures. Their shared insights particularly as it related to the maintenance of effective and documented Child Accounting processes have been given due consideration, and were appreciated.

### **Auditor Conclusion**

It is important to note that APLs are not required; however, the District must ensure that students reported to the PDE as nonresident students meet all the requirements as identified in the Public School Code. We found that the District's documentation was incomplete for the students identified in this finding. We are pleased that District officials agree with us after further investigative procedures were completed by the District.

We are also pleased that the District has designed new forms to capture all the mandated information required to make a residency determination for foster students. We

agree that this revised form, as well as the District's fortified review procedures, will help the District accurately report nonresident students to the PDE in the future.

We will review this and any other corrective action taken by the District during our next audit of the District.

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

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

## **Appendix: 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>11</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.

### **Scope**

Overall, our audit covered the period July 1, 2013 through June 30, 2017. In addition, the scope of each individual audit objective is detailed on the next page.

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

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<sup>11</sup> 72 P.S. §§ 402 and 403.

<sup>12</sup> Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

## Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2013 through June 30, 2017. We also determined if the District had key personnel or software vendor changes since the prior audit.

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

- ✓ Nonresident Student Data
- ✓ School Construction and Facilities Reimbursement
- ✓ Administrator Separations
- ✓ Bus Driver Requirements
- ✓ School Safety

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

- ✓ Did the District accurately report nonresident students to the PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>13</sup>
  - To address this objective, we reviewed the documentation for all students reported as nonresident foster students in the 2012-13 through 2016-17 school years.<sup>14</sup> We requested documentation to verify that the custodial parent or guardian was not a resident of the District and the foster parents received a stipend for caring for the student. The student listings were compared to the total days reported on the Membership Summary and Instructional Time Membership Report, and agency placement letters to ensure that reporting was accurate and that the District received the correct reimbursement for these students. The results of our review of this objective can be found in the finding on page 9 in this report.
- ✓ Did the District receive the funding to which they were entitled from the PDE for the various School Construction and Facilities Reimbursement projects?<sup>15</sup>
  - To address this objective, we reviewed all five subsidy applications submitted to the PDE for construction projects completed from July 1, 2015 through June 30, 2017. We reviewed documentation to support that these applications

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

<sup>14</sup> The district reported 7 nonresident foster students in the 2013-14 school year, 12 in 2014-15 school year, 19 in 2015-16 school year, and 22 in 2016-17 school year.

<sup>15</sup> See 24 P.S. §§ 25-2574, 7-733.

submitted to the PDE were properly computed and reported. Our review of this objective did not result in 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 employment contract(s) comply with the Public School Code<sup>16</sup> and Public School Employees' Retirement System guidelines?
  - To address this objective, we reviewed the contracts, board meeting minutes, and payroll records for the only administrator who separated employment from the District during the period July 1, 2013 through June 30, 2017. Our review of this objective did not result in any reportable issues.
  
- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?<sup>17</sup> Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
  - To address this objective, we randomly selected 10 of the 51 bus drivers transporting District students as of August 21, 2018.<sup>18</sup> We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not result in any reportable issues.
  
- ✓ Did the District take actions to ensure it provided a safe school environment?<sup>19</sup>
  - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, and fire drill documentation. In addition, we conducted on-site reviews at three of the District's six school buildings (one from each education level)<sup>20</sup> to assess whether the District had implemented basic safety practices.<sup>21</sup> Due to the sensitive nature of our school safety, the full results of our review of this objective are not described

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<sup>16</sup> 24 P.S. § 10-1073(e)(v).

<sup>17</sup> 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*.

<sup>18</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>19</sup> 24 P.S. § 13-1301-A *et seq.*

<sup>20</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>21</sup> Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

in our audit report. The results of our review of school safety are shared with the District officials, the PDE, and other appropriate agencies deemed necessary.

## **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:

**The Honorable Tom W. Wolf**

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Harrisburg, PA 17120

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