

PERFORMANCE AUDIT

Northern Cambria School District Cambria County, Pennsylvania

August 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DEPASQUALE
AUDITOR GENERAL**

Mr. Robert J. Rocco, Superintendent
Northern Cambria School District
601 Joseph Street
Northern Cambria, Pennsylvania 15714

Mr. Patrick Shell, Board President
Northern Cambria School District
601 Joseph Street
Northern Cambria, Pennsylvania 15714

Dear Mr. Rocco and Mr. Shell:

We have conducted a performance audit of the Northern Cambria 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 the appendix of this report:

- Transportation Operations
- Administrator Separations
- Bus Driver Requirements

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403) and 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 objectives.

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.

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

- The District Failed to Retain Required Documentation to Support \$3.8 Million Received for Transportation Reimbursements

Mr. Robert J. Rocco
Mr. Patrick Shell
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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

August 20, 2020

cc: **NORTHERN CAMBRIA SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2018-19 School Year ^A	
County	Cambria
Total Square Miles	62
Number of School Buildings	2 ¹
Total Teachers	78
Total Full or Part-Time Support Staff	53
Total Administrators	4
Total Enrollment for Most Recent School Year	1,010
Intermediate Unit Number	8
District Career and Technical School	Admiral Peary AVTS

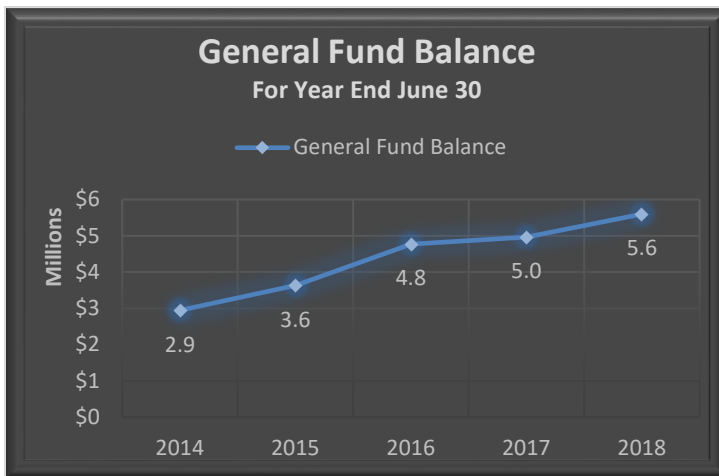
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

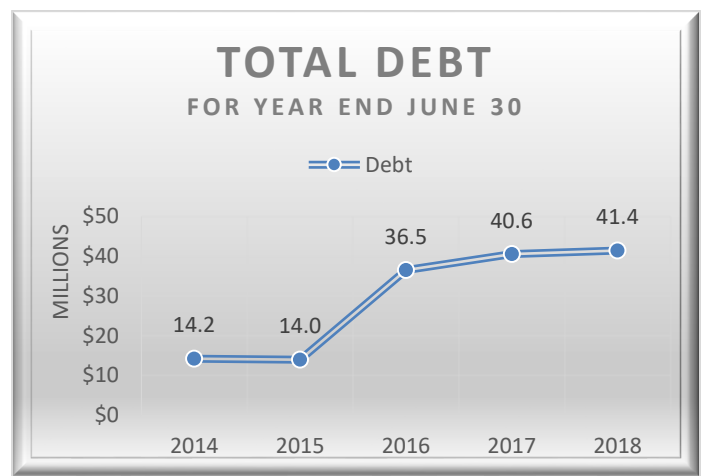
The Northern Cambria School District seeks to provide a premier educational environment in which all students are engaged and responsible for authentic learning. All levels of the educational communities are committed and support student achievement and opportunities.

Financial Information

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



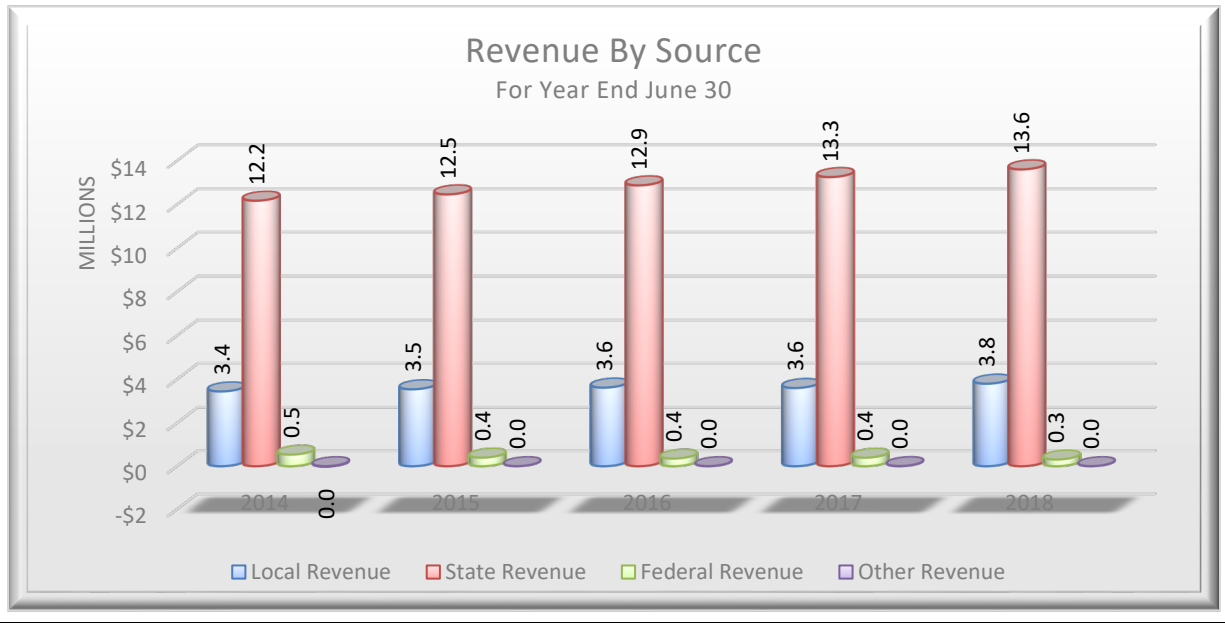
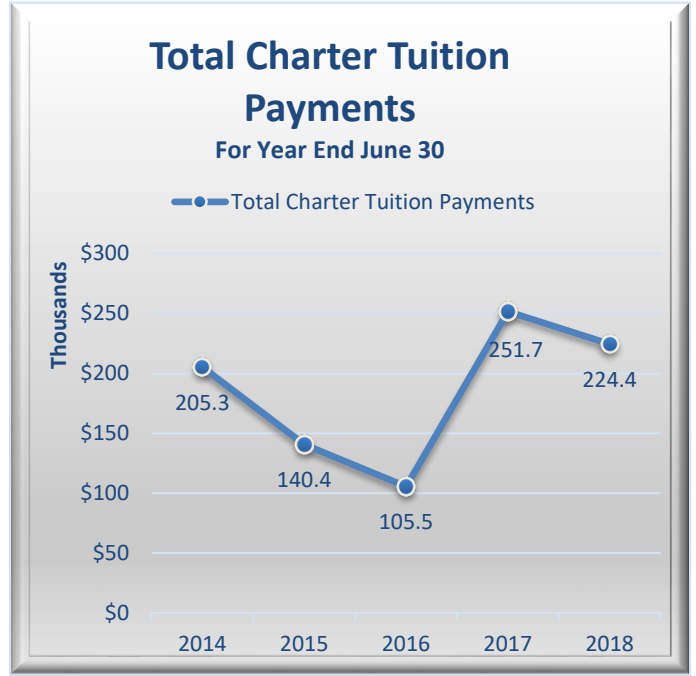
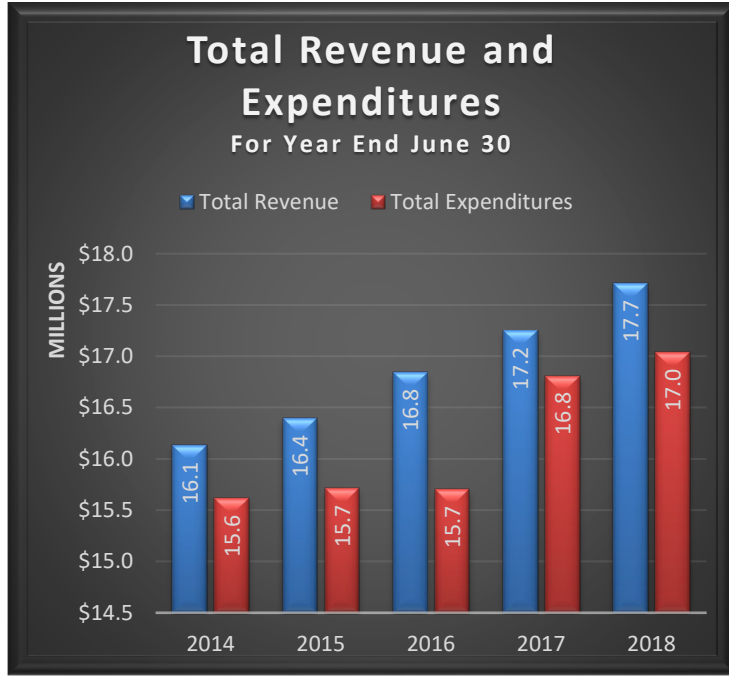
Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

¹ The District's elementary and middle school are in one physical building. However, the academic scores are reported separately.

Financial Information Continued

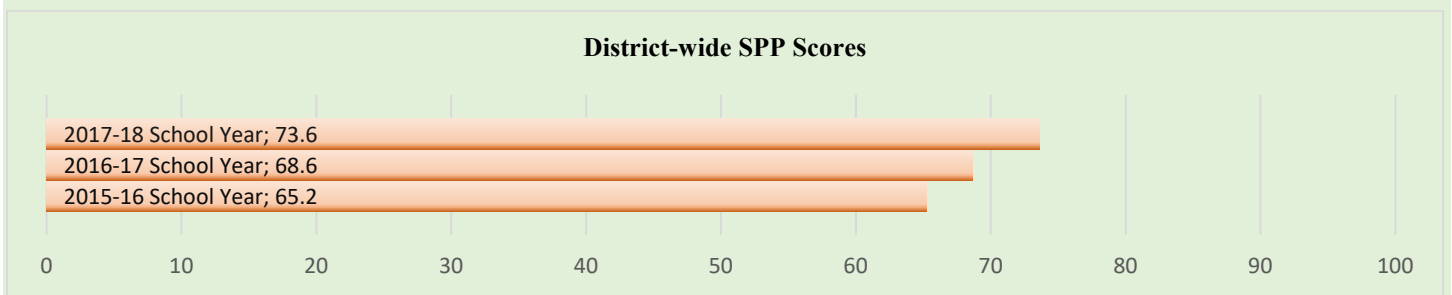


Academic Information

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 2015-16, 2016-17, and 2017-18 school years.² 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.³



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

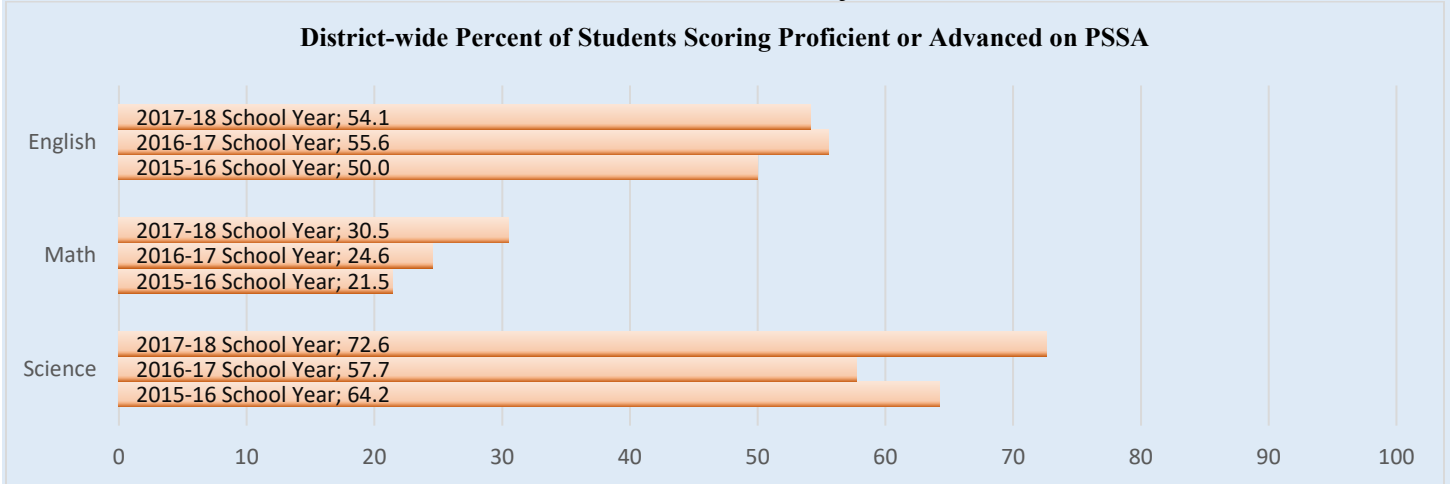
³ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

Academic Information Continued

What is the PSSA?

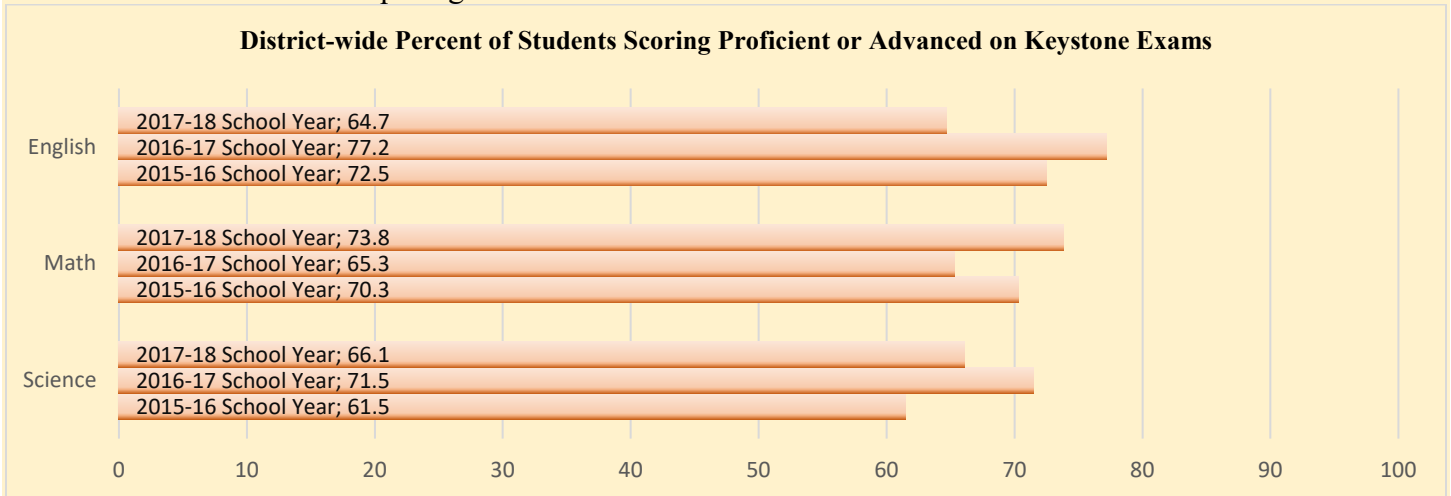
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, 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.⁴ 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.

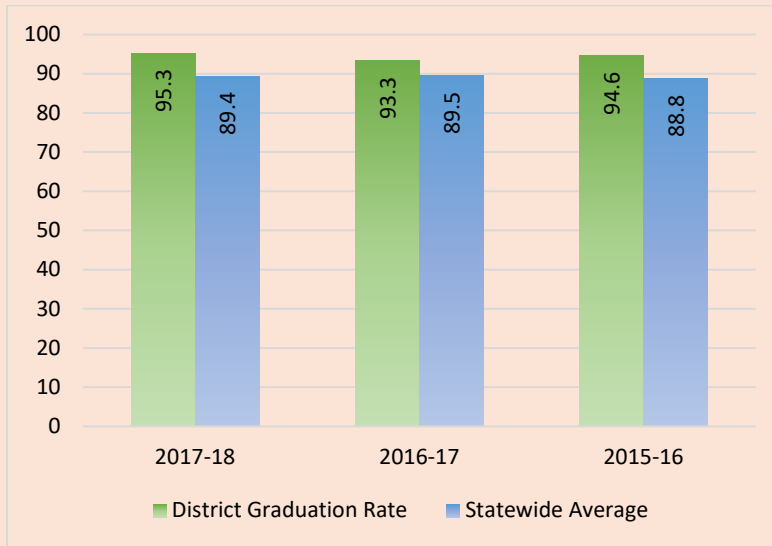


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1).

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.⁵



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

Finding

Finding

The District Failed to Retain Required Documentation to Support \$3.8 Million Received for Transportation Reimbursements

Criteria relevant to the finding:

Record Retention Requirement

Section 518 of the Public School Code (PSC) requires that financial records of a district be retained by the district for a period of **not less than six years**. (Emphasis added.) See 24 P.S. § 5-518.

Student Transportation Subsidy

The PSC provides that school districts receive a transportation subsidy for most students who are transportation. Section 2541 (relating to Payments on account of pupil transportation) of the PSC specifies the transportation formula and criteria. See 24 P.S. § 25-2541.

Total Students Transported

Section 2541(a) of the PSC states, in part: "School districts shall be paid by the commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department provided of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district's aid ratio. In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes..." See 24 P.S. § 25-2541(a).

The Northern Cambria School District (District) did not comply with the record retention provisions of the Public School Code (PSC) when it failed to retain adequate source documents to verify the accuracy of the \$3,883,121 it received in regular transportation reimbursements from the Pennsylvania Department of Education (PDE) for the 2015-16 through 2018-19 school years.

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 charter school and nonpublic school students transported at any time during the school year. The issues discussed in this finding pertain to the District's regular transportation reimbursement.

Without proper documentation, we were unable to determine the appropriateness of the regular transportation reimbursements received by the District. It is absolutely essential that records related to the District's transportation expenses and reimbursements be retained in accordance with the PSC's record retention provision (for a period of not less than six years) and be readily available for audit. As a state auditing agency, it is extremely concerning to us that the District did not have the necessary and legally required documents available for audit. Periodic auditing of such documents is extremely important for District accountability and verification of accurate reporting.

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 year with PDE in order to be eligible for the transportation subsidies. The Northern Cambria School District received transportation reimbursements for all four years of the audit period; however, the District could only provide us with the sworn statement for three of the four years. It is essential that the District accurately report transportation data to PDE and retain the supporting documentation for this transportation data. Further, the sworn statement of student transportation data should not be filed with the state Secretary of Education unless the data has been double-checked for accuracy by personnel trained on PDE's reporting requirements. An official signing a

Criteria relevant to the finding (continued):

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC sets forth the requirement for school districts to annually file a sworn statement of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

Section 2543 of the PSC, which is entitled, “**Sworn statement** of amount expended for reimbursable transportation; payment; withholding” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphases added.) Ibid.

The Pennsylvania Department of Education (PDE) Instructions to Complete the Worksheet for Computing Sample Averages

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20SampleAverageWorksheet.pdf>
(accessed 6/30/20).

sworn statement must be aware that by submitting the transportation data to PDE, he/she is asserting that the information is true and that they have verified evidence of accuracy.⁶

Regular Transportation Reimbursement

Regular transportation reimbursement is based on several components that are reported by the District to PDE for use in calculating the District’s annual reimbursement amount. These components include, but are not limited to, the following:

- Total number of days each vehicle is used to transport students to and from school.
- Miles with and without students for each vehicle.
- Students assigned to each vehicle.

PDE guidelines state that districts are required to report the number of miles per day, to the nearest tenth, that each vehicle travels with and without students. If this figure changes during the year, districts are required to calculate a weighted or sample average. The District was not able to provide monthly odometer readings for all vehicles reported to PDE during the audit period. The individual vehicle data reported annually to PDE was calculated and maintained by the contractor and was not adequately reviewed for accuracy by the District prior to reporting. The District annually obtained a “route information report” that included mileage and the number of students assigned to each vehicle for the month of May only, and an annual spreadsheet listing each bus and its starting and ending odometer reading from the contractor. However, the District did not obtain and retain adequate supporting documentation from its contractor to support the annual spreadsheet and without this information we were unable to verify the accuracy of the transportation data reported to PDE.

⁶ Please note that while a sworn statement is different from an affidavit, in that a sworn statement is not typically signed or certified by a notary public but are, nonetheless, taken under oath. See <https://legaldictionary.net/sworn-statement/> (accessed June 30, 2020).

Criteria relevant to the finding (continued):

Record the vehicle odometer readings on or about July 1 prior to the beginning of the school year and on or about July 1 at the end of the school year. The two readings should be about one year apart. After the second reading, subtract the beginning of the year odometer reading from the end of the year odometer reading to determine the annual odometer mileage.

Once during each month, from October through May, for to-and-from school transportation, measure and record:

1. The number of miles the vehicle traveled with students,
2. The number of miles the vehicle traveled without students,
3. The greatest number of students assigned to ride the vehicle at any one time during the day.

At the end of the school year, calculate the average of the eight measurements for each of the three variables calculated to the nearest tenth. These averages are called sample averages.

The annual odometer mileage and the sample averages determined by the above methods should be used to complete the PDE-1049, end-of-year pupil transportation report in the eTran system.

Use of this specific form is not a PDE requirement; it has been designed and provided as a service to local education agencies that wish to use it for recording and calculating data that is reported to PDE on the PDE-1049 report in eTran. **If used, this form, along with the source documentation that supports the data, should be retained for auditor review.**

The table below illustrates the student and vehicle data reported to PDE and the regular reimbursement received for each school year during the audit period.

Table

Northern Cambria School District Transportation Data Reported to PDE			
School Year	Reported Number of Students Transported	Reported Number of Vehicles	Total Regular Reimbursement Received
2015-16	1,235	30	\$ 899,582
2016-17	1,212	30	\$ 944,305
2017-18	1,195	29	\$ 1,010,408
2018-19	1,123	30	\$ 1,028,826
Totals	4,765	119	\$ 3,883,121

As illustrated in the table above, the reported number of students decreased from 2015-16 to 2018-19; however, the reported number of vehicles did not decrease and the total regular reimbursement received increased. Based on past accumulative experience, reported information of this nature indicates possible errors and, therefore, warrants a detailed review of the reported information, but due to the District’s failure to retain appropriate supporting documentation we were unable to determine the accuracy of the transportation data submitted to PDE and the Commonwealth reimbursements received.

Failure to Retain Source Documentation

Current District officials stated that the reason the District did not have sufficient documentation to support the Commonwealth reimbursements received was the result of its over reliance on the District’s transportation contractor to maintain the necessary documentation and perform the calculations needed to submit summary data to PDE. The District official responsible for reporting transportation data during the audit period received one report at the end of the school year that included the summary data that was reported to PDE. The District did not have a process in place to review the contractor’s calculations and was unaware of the PSC provisions requiring supporting documentation to be maintained for reported transportation data. We found that the District was not following its own Board Policy No. 810 entitled, Transportation. This policy provides that the Superintendent or designee shall be responsible for maintaining records and making required reports regarding school transportation. Despite this Board policy, the District relied on its transportation contractor to perform this role and did not have transportation specific reporting procedures or procedures on what transportation data was needed to be retained.

Conclusion

The District failed in its fiduciary duties to taxpayers and was not in compliance with the PSC and its own Board policy by not retaining sufficient documentation of transportation expenses. Without proper documentation, we could not determine whether the amount of regular transportation reimbursements received was appropriate for the 2015-16 through 2018-19 school years. Moreover, the District relied on the data compiled, calculated, and maintained by its contractor, which was not adequately reviewed for accuracy by the District. The District did not take an active role in overseeing transportation operations and associated reporting responsibilities, but instead solely relied upon its contractor to compile and provide the data reported to PDE. Transportation expenses and the subsequent transportation reimbursements are significant factors that can impact the District's overall financial position. Therefore, it is in the best interest of the District to ensure that it regularly and consistently meets its fiduciary and statutory duties, including complying with the PSC's record retention requirements.

Recommendations

The *Northern Cambria School District* should:

1. Immediately take the appropriate administrative measures to ensure that it retains all documentation supporting the transportation data reported to PDE, including student bus rosters and average mileage calculations in accordance with the PSC's record retention requirements.
2. Establish a safe and adequate location to store all source documents and calculations supporting the transportation data submitted to PDE.
3. Establish specific data collection, monitoring, and reporting procedures in accordance with PDE guidelines.
4. Establish standard record retention procedures and ensure staff are trained on all new procedures.

Management Response

District management provided the following response:

1. The district will request/retain on site, beginning in the 20-21 school year, on a monthly basis, all documentation supporting the transportation data reported to PDE, including student bus rosters and average mileage calculations in accordance with the PSC's record retention requirements. Upon review of the form 2576, Final calculation for reimbursement, 4 out of 5 years the reimbursement

exactly matches the amount paid to our contractor. The difference for the one year 2015-16 is due to fuel costs.

Additionally, the District has in-house access to the transportation contractor's software and has performed sample testing to determine the accuracy of certain distances the contractor's vehicles travel within our district. Based on those tests, we felt confident their software could be relied upon to provide accurate measurement of reported miles. In our opinion, once we were satisfied our tested routes were accurately computed and they were in agreement actual measurements, only a very limited amount of additional verification was necessary. The knowledge of our staff members pertaining to the locations within our service area was used as basis for accepting reasonableness of the reported distances, while realizing the software was used in those distance computations. We felt, apparently erroneously, that our methodology was sufficient and our obligation was in fact met, to do only limited spot checks for that portion of reporting.

We will not rely as heavily on the computerized information and do additional spot checks in the future, along with following PDE guidelines established for the reporting basis we will use.

2. The district will provide a space for safe and adequate location, within the central office storage room, to store all source documents and calculations supporting the transportation data submitted to the PDE.
3. The district will employ a more detailed review of records on a monthly basis and be examined for accuracy against the Transportation Contractor's Traversa software program which we have been given access to.
4. The district administration will formally establish standard record retention procedures and ensure staff are trained on all new procedures.

Auditor Conclusion

We are encouraged that the District has recognized the need to obtain and maintain the required documentation to support the reporting of student's bus rosters and average mileage calculations. We are also glad that the District is committed to providing training to its staff members responsible for the reporting and mileage calculations, as well as implementing procedures relating to record retention. We believe that implementing our recommendations will help the District accurately report this information to PDE. We will review the District's corrective actions implemented during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Northern Cambria School District (District) released on February 18, 2016, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We interviewed District personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on February 18, 2016

Prior Finding: **Failure to Obtain Required Background Clearances for Bus Drivers and Failure to Maintain Required Bus Driver Qualification Documentation**

Prior Finding Summary: The District did not have bus driver qualification documentation on file for any of the 30 District bus drivers that transported District students during the 2015-16 school year.

Prior Recommendations: We recommended that the District should:

1. Immediately verify that all required clearances have been obtained, reviewed, and are on file at the District to ensure the safety of District students.
2. Prepare and comply with formal documented procedures that require the District's administration to obtain, review and approve the qualifications of the potential.
3. Provide training to transportation personnel to enable them to become familiar with the documentation required by law and by school policy to assure that all drivers possess all clearances.
4. Require the bus contractor to forward the bus driver qualification documents to the District's transportation coordinator instead of the business manager so that future any turnover in that position does not affect the process of receiving and reviewing the documentation.

Current Status: Our current audit of bus driver qualifications found that the District was in compliance with all recommendations. The District maintains driver files containing required qualifications. We found that the District did adopt a formal policy requiring a review of driver qualifications and staff did receive training on the Act 126 provisions. We also found that the District appointed a transportation coordinator responsible for collecting and maintaining the required driver clearances.

Appendix A: 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, the Pennsylvania Department of Education (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,⁷ 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, 2015 through June 30, 2019. In addition, the scope of each individual audit objective is detailed on the next page.

The Northern Cambria 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).⁸ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered 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.

⁷ 72 P.S. §§ 402 and 403.

⁸ 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, 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, 2015 through June 30, 2019. 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:

- ❖ Transportation Operations
- ❖ 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 ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?⁹
 - ✓ To address this objective, we assessed the District's internal controls for obtaining, processing, and reporting transportation data to PDE. Initially, we randomly selected 10 of 29 vehicles used to transport District students during the 2017-18 school year. For the vehicles selected, we intended on obtaining odometer readings, school calendars, and student rosters to determine if the District accurately calculated and reported vehicle data to PDE and if the District was reimbursed accurately. However, the District failed to collect and maintain the documentation required to determine the accuracy of the data reported to PDE. The audit team then confirmed with District officials that the lack of documentation deficiency existed in all four years of the audit period from the 2015-16 through the 2018-19 school years.¹⁰ The lack of documentation on file is addressed in the finding on page 6.
- 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 Code¹¹ and Public School Employees' Retirement System (PSERS) guidelines?
 - ✓ To address this objective, we reviewed the contracts, settlement agreements, board meeting minutes, board policies, and payroll records for all four individually contracted administrators who separated employment from the District during the period July 1, 2015 through April 30, 2020. We also determined if all payments were accurately reported to PSERS. Our review of this objective did not disclose any reportable issues.

⁹ See 24 P.S. §§ 2541.4.

¹⁰ The District reported 30 vehicles used to transport students during the 2015-16, 2016-17, and 2018-19 school years.

¹¹ 24 P.S. § 10-1073(e)(v).

- Did the District ensure that all bus drivers transporting District students are board approved and had the required driver's license, physical exam, training, background checks, and clearances¹² as outlined in applicable laws?¹³ 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 and reviewing required bus driver qualification documents and procedures for being made aware of who transported students daily. We determined if all drivers were board approved by the District. We selected all of the 31 bus and van drivers transporting District students as of March 13, 2020. We reviewed documentation to ensure the District complied with the requirements for bus drivers. Our review of this objective did not disclose any reportable issues.

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, memorandums of understanding with local law enforcement, and fire drills?¹⁴ 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, safety plans, evidence of physical building security assessments, anti-bullying policies, safety committee meeting minutes, and fire drill reporting data. Due to the sensitive nature of school safety, the results of our review of this objective area 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.¹⁵

¹² 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.

¹³ 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*.

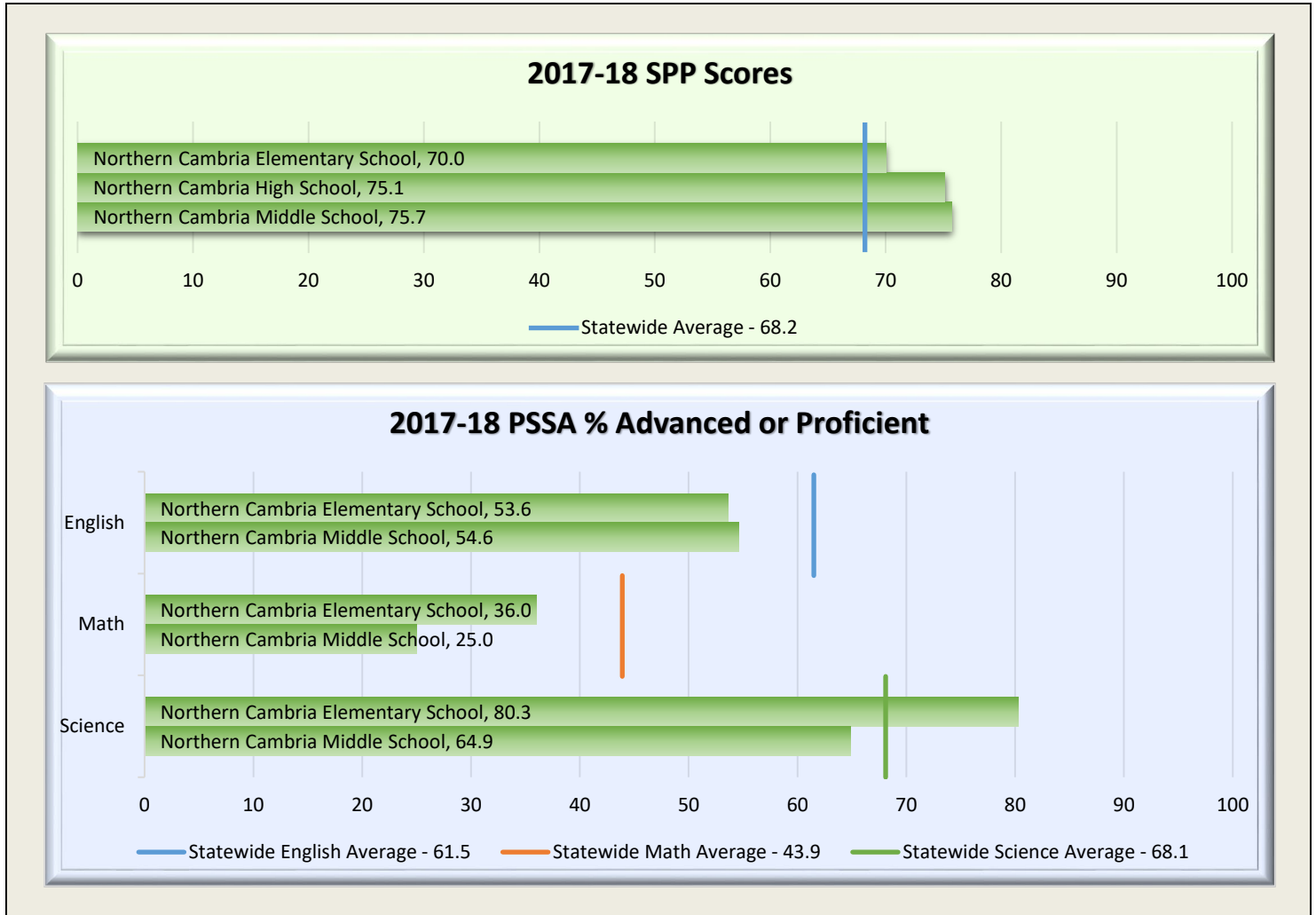
¹⁴ 24 P.S. § 13-1301-A *et seq.*, 35 Pa.C.S. § 7701, and 24 P.S. § 15-1517.

¹⁵ Other law enforcement agencies include the Pennsylvania State Police, the Attorney General's Office, and local law enforcement with jurisdiction over the District's school buildings.

Appendix B: Academic Detail by School Building

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.¹⁶ 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.¹⁷

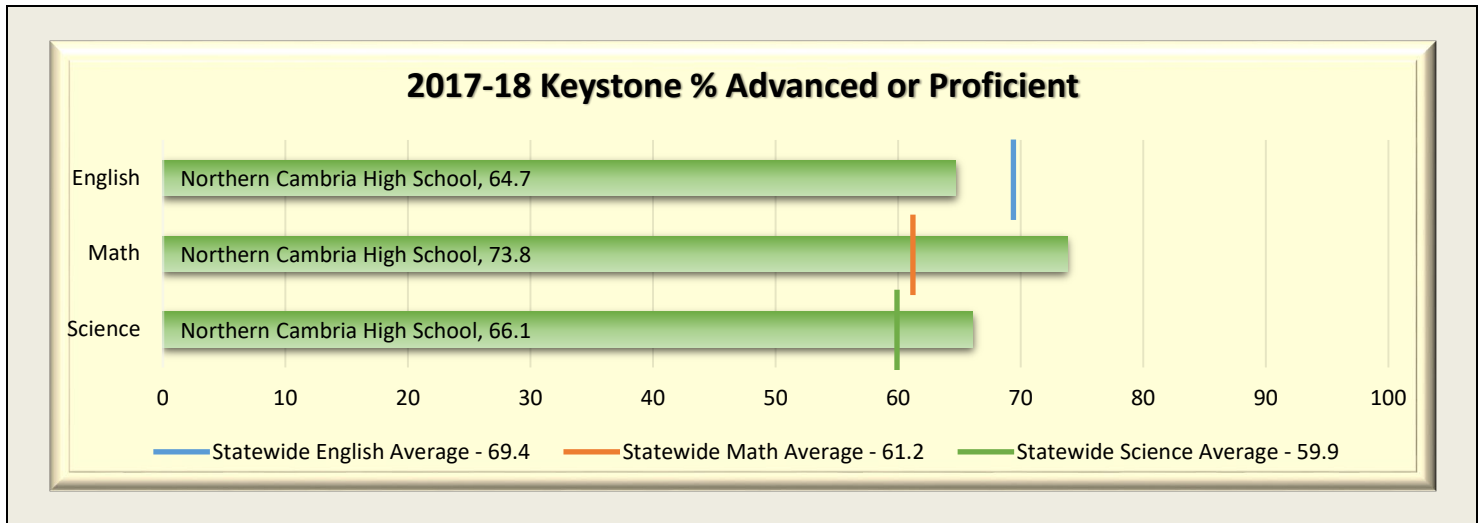
2017-18 Academic Data School Scores Compared to Statewide Averages



¹⁶ 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.

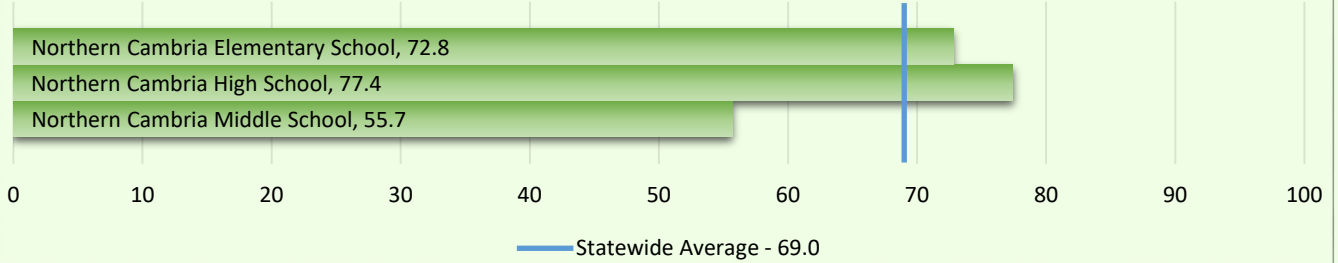
¹⁷ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

2017-18 Academic Data
School Scores Compared to Statewide Averages (continued)

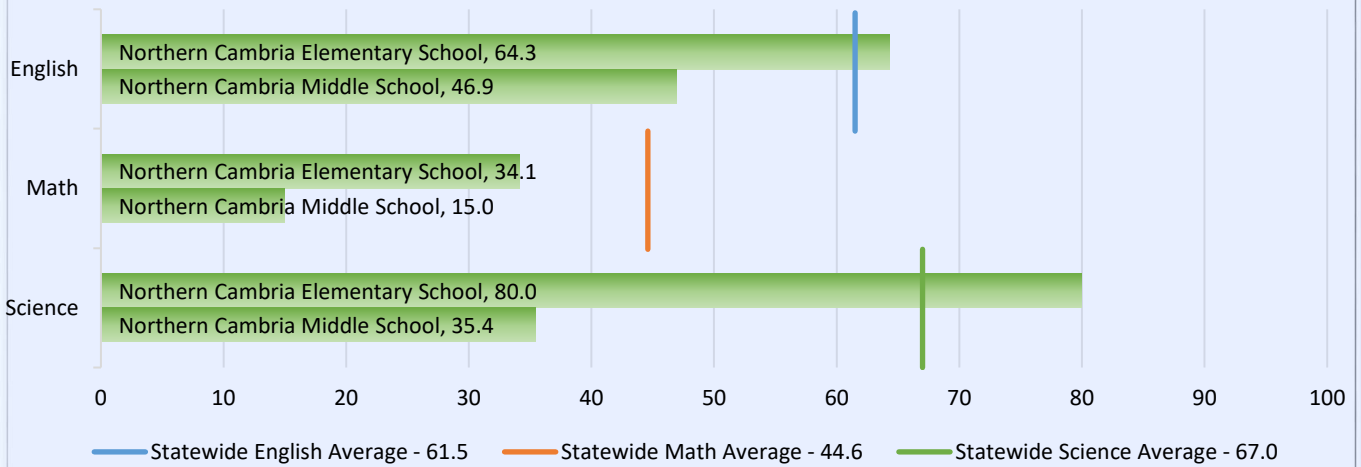


2016-17 Academic Data
School Scores Compared to Statewide Averages

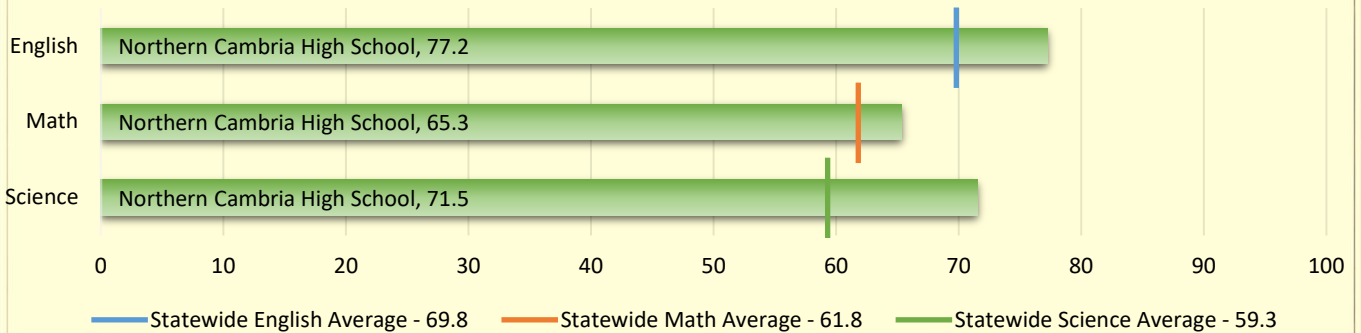
2016-17 SPP Scores



2016-17 PSSA % Advanced or Proficient

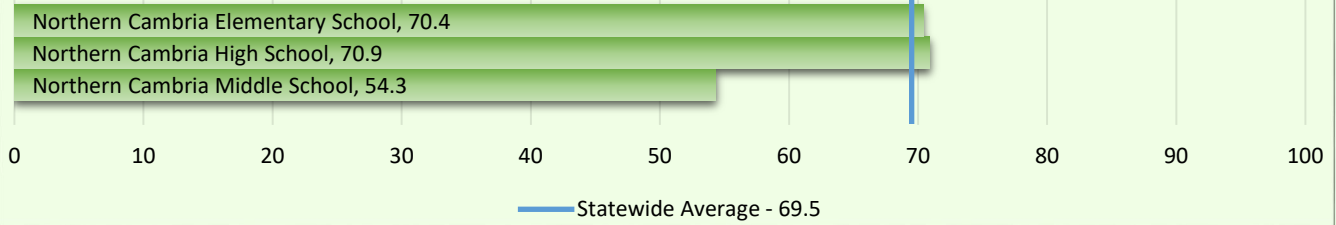


2016-17 Keystone % Advanced or Proficient

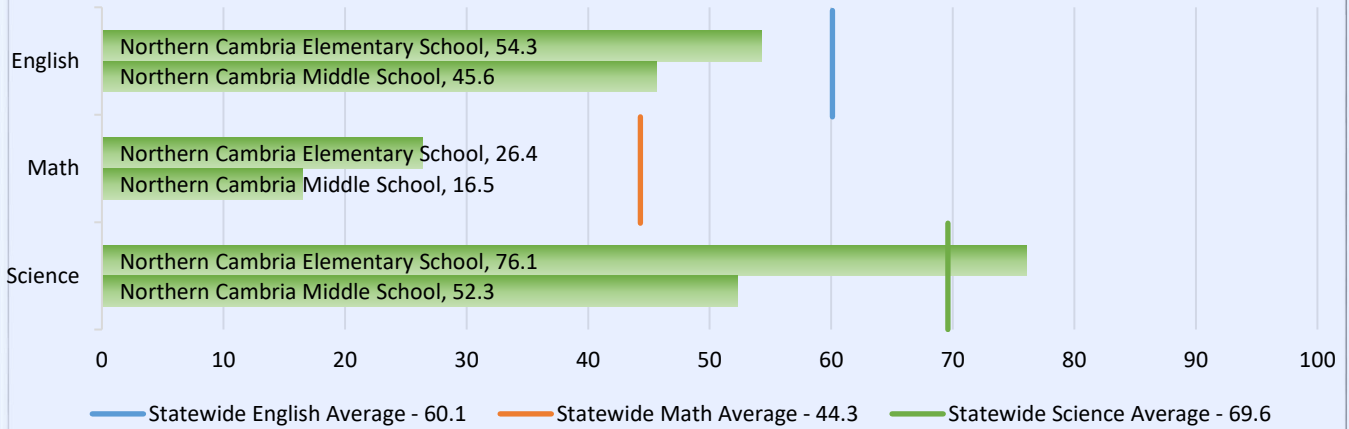


2015-16 Academic Data
School Scores Compared to Statewide Averages

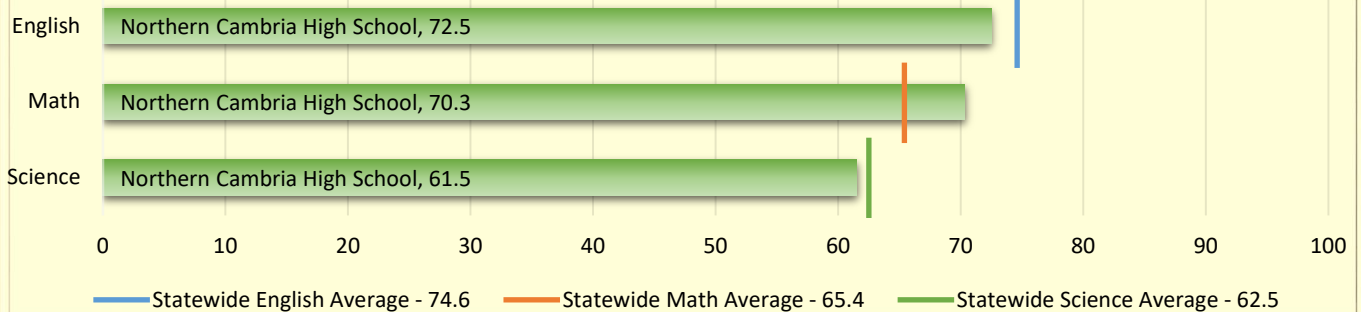
2015-16 SPP Scores



2015-16 PSSA % Advanced or Proficient



2015-16 Keystone % Advanced or Proficient



Distribution List

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