

PERFORMANCE AUDIT

Palmerton Area School District Carbon County, Pennsylvania

August 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Dr. Jodi A. Frankelli, Superintendent
Palmerton Area School District
680 Fourth Street
Palmerton, Pennsylvania 18071

Mrs. Kathleen Fallow, Board President
Palmerton Area School District
680 Fourth Street
Palmerton, Pennsylvania 18071

Dear Dr. Frankelli and Mrs. Fallow:

We have conducted a performance audit of the Palmerton Area 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
- Administrator Separations

We also evaluated the application of best practices and determined compliance with certain requirements in the area of school safety, including compliance with fire and security drill requirements. 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 areas of transportation operations and bus driver requirements. These deficiencies are detailed in the two findings of this report. A summary of the results is presented in the Executive Summary section of this report.

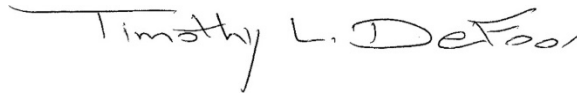
In addition, we identified internal control deficiencies in the area of administrator separations that were not significant but warranted the attention of District management and those charged with governance. Those deficiencies were communicated to District management and those charged with governance for their consideration.

Dr. Jodi A. Frankelli
Mrs. Kathleen Fallow
Page 2

Our audit findings and recommendations have been discussed with the District, and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and other relevant requirements.

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

August 23, 2021

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

Table of Contents

	Page
Executive Summary	1
Background Information	2
Findings	7
Finding No. 1 – The District’s Failure to Implement an Adequate Internal Control System Led to Inaccurate Transportation Data Reported to PDE Resulting in a \$113,217 Overpayment to the District	7
Finding No. 2 – The District Failed to Comply With Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers	13
Status of Prior Audit Findings and Observations	20
Appendix A: Audit Scope, Objectives, and Methodology	21
Appendix B: Academic Detail	26
Distribution List	30

Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Palmerton Area School District (District). Our audit sought to answer certain questions regarding the District's application of best practices and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Our audit scope covered the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objectives, and methodology section of the report (see Appendix A). Compliance specific to state subsidies and reimbursements was determined for the 2015-16 through 2018-19 school years.

Audit Conclusion and Results

Our audit found areas of noncompliance and significant internal control deficiencies as detailed in the two findings in this report.

Finding No. 1: The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Transportation Data Reported to PDE Resulting in a \$113,217 Overpayment to the District.

We found that the District did not implement an adequate internal control system over the input, categorization, calculation, and reporting of regular and supplemental transportation data. The failure to implement adequate internal controls led to inaccurate transportation data reported to the Pennsylvania Department of Education. Consequently, the District was overpaid \$42,377 in regular transportation reimbursements and \$70,840 in supplemental transportation reimbursements for the 2015-16 through 2018-19 school years (see page 7).

Finding No. 2: The District Failed to Comply With Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers.

The District failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2020-21 school year by not maintaining complete and updated records for all drivers transporting students. The District did not implement sufficient internal controls to meet these obligations. By not adequately maintaining and monitoring driver qualifications, the District could not ensure that all contracted drivers were properly qualified and cleared to transport students as required by state laws and regulations (see page 13).

Status of Prior Audit Findings and Observations.

There were no findings or observations in our prior report.

Background Information

School Characteristics 2019-20 School Year*	
County	Carbon
Total Square Miles	387
Number of School Buildings	4 ¹
Total Teachers	130
Total Full or Part-Time Support Staff	110
Total Administrators	10
Total Enrollment for Most Recent School Year	1,937
Intermediate Unit Number	21
District Career and Technical School	Carbon Career and Technical Institute

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

Mission Statement*

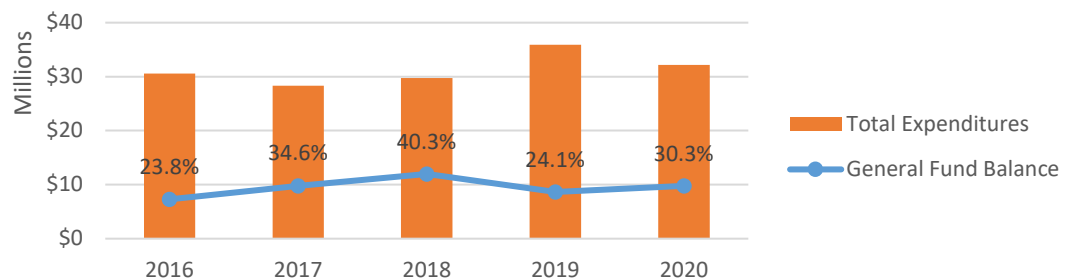
The Palmerton Area School District community is committed to the success of all students and creates and maintains a safe and positive environment through a well-planned, challenging, technology integrated, and continuously evolving curriculum that promotes lifelong learning.

Financial Information

The following pages contain financial information about the Palmerton Area 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**.

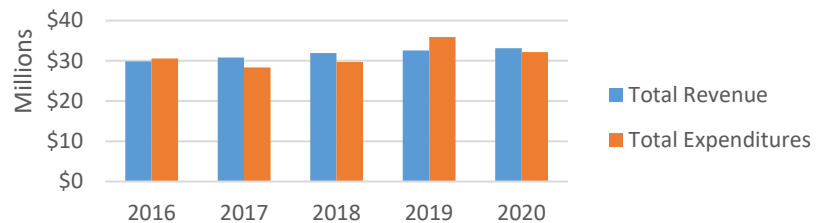
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$7,285,962
2017	\$9,801,614
2018	\$11,981,075
2019	\$8,649,349
2020	\$9,745,694



Revenues and Expenditures

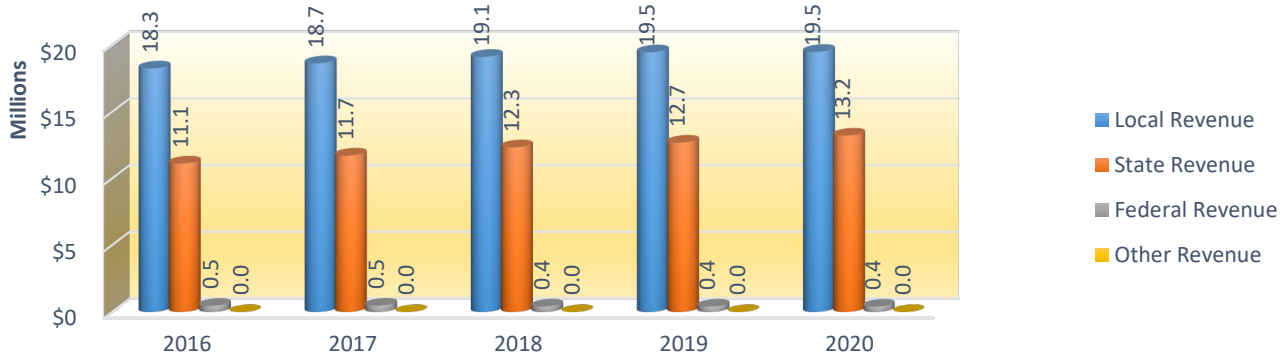
	Total Revenue	Total Expenditures
2016	\$29,863,736	\$30,589,029
2017	\$30,856,451	\$28,340,797
2018	\$31,898,424	\$29,718,965
2019	\$32,586,958	\$35,918,684
2020	\$33,150,672	\$32,145,314



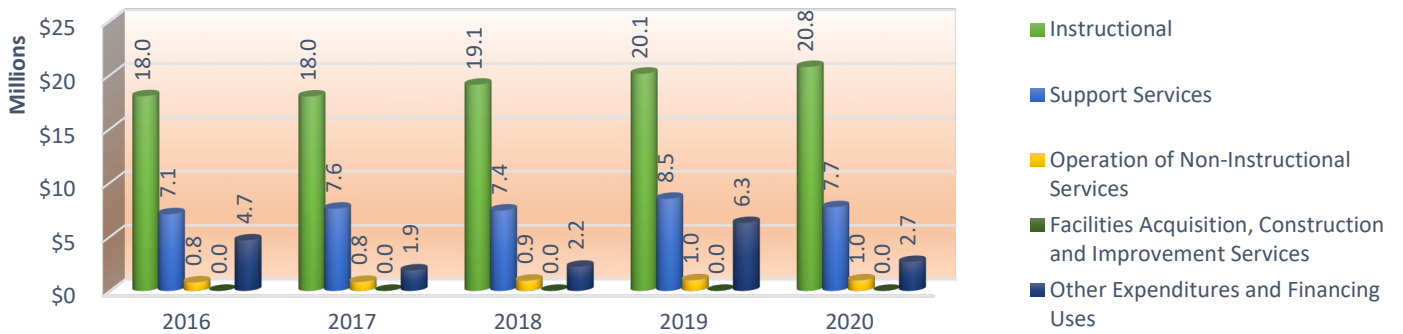
¹ One of the District's four physical buildings contain both the high school and junior high school; however, they operate as two separate schools.

Financial Information Continued

Revenues by Source

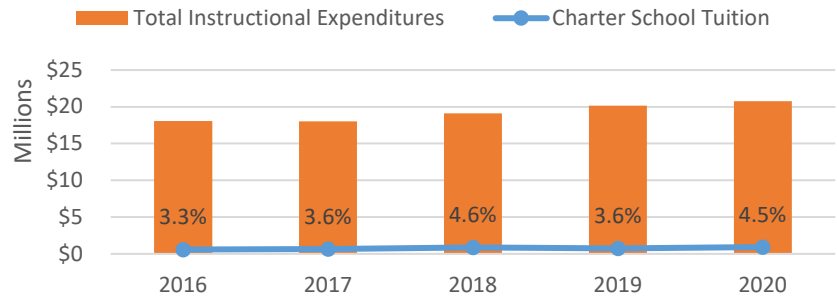


Expenditures by Function

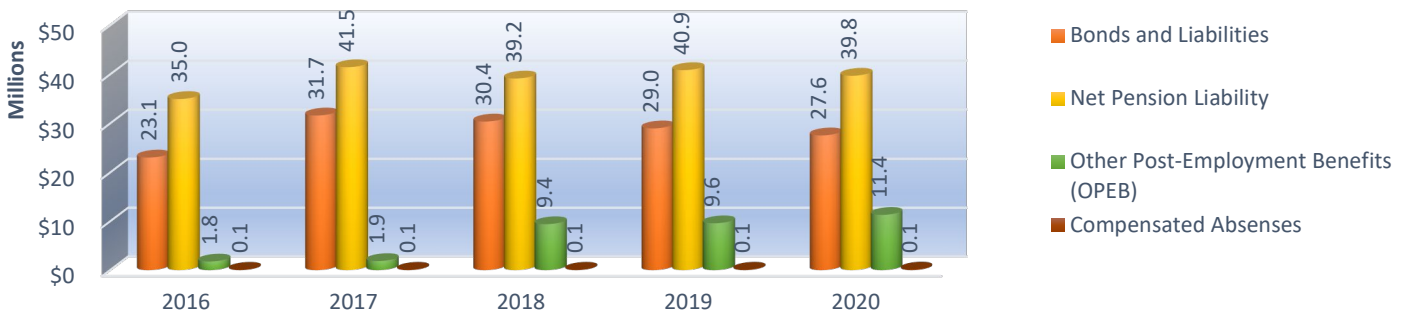


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$588,976	\$18,046,445
2017	\$641,914	\$18,016,255
2018	\$882,313	\$19,113,129
2019	\$727,647	\$20,135,717
2020	\$925,664	\$20,762,630



Long-Term Debt

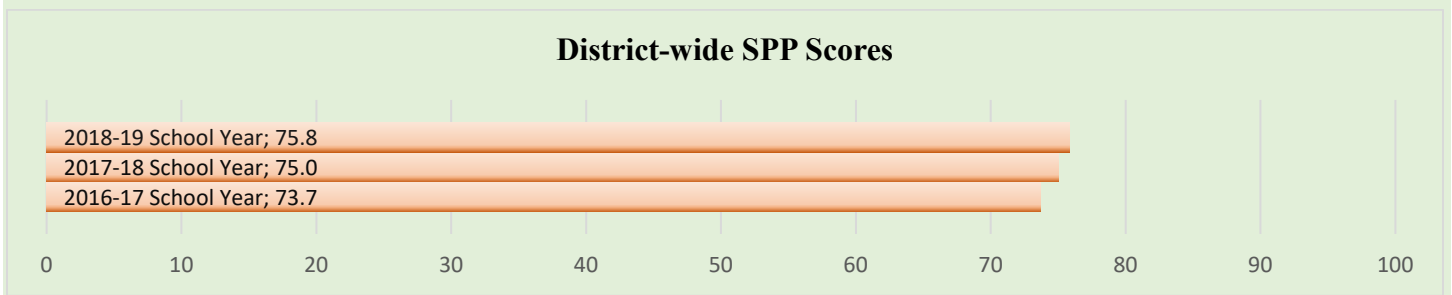


Academic Information²

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, and Keystone Exam results for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.³ In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.⁴ 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.⁵



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

³ Due to the COVID-19 pandemic the PSSA and Keystone Exam requirements were waived for the 2019-20 school year; therefore, there is no academic data to present for this school year.

⁴ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

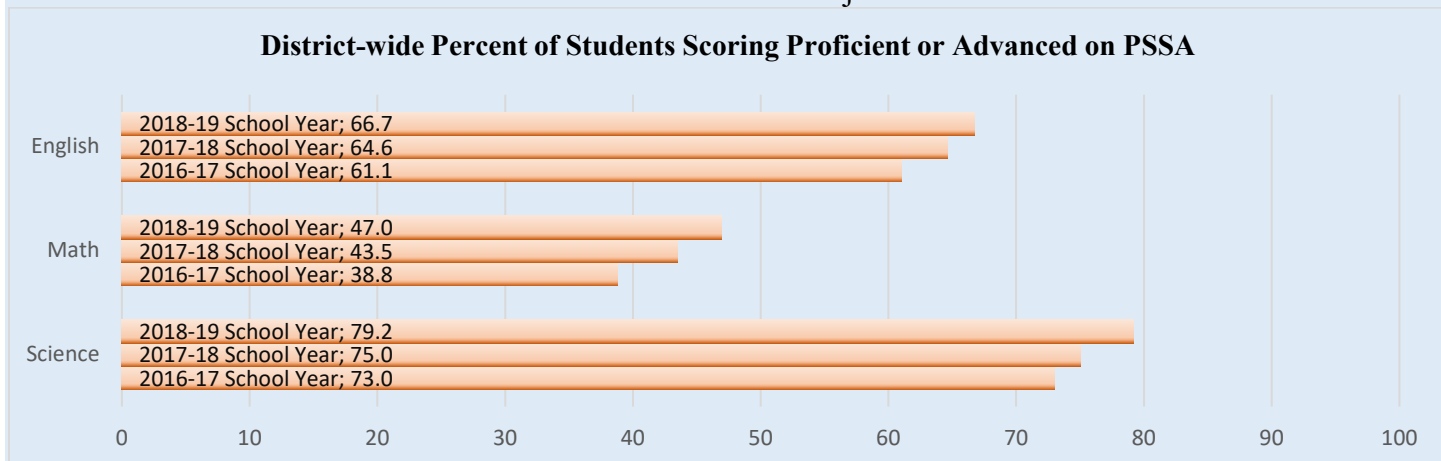
⁵ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

Academic Information Continued

What is the PSSA?

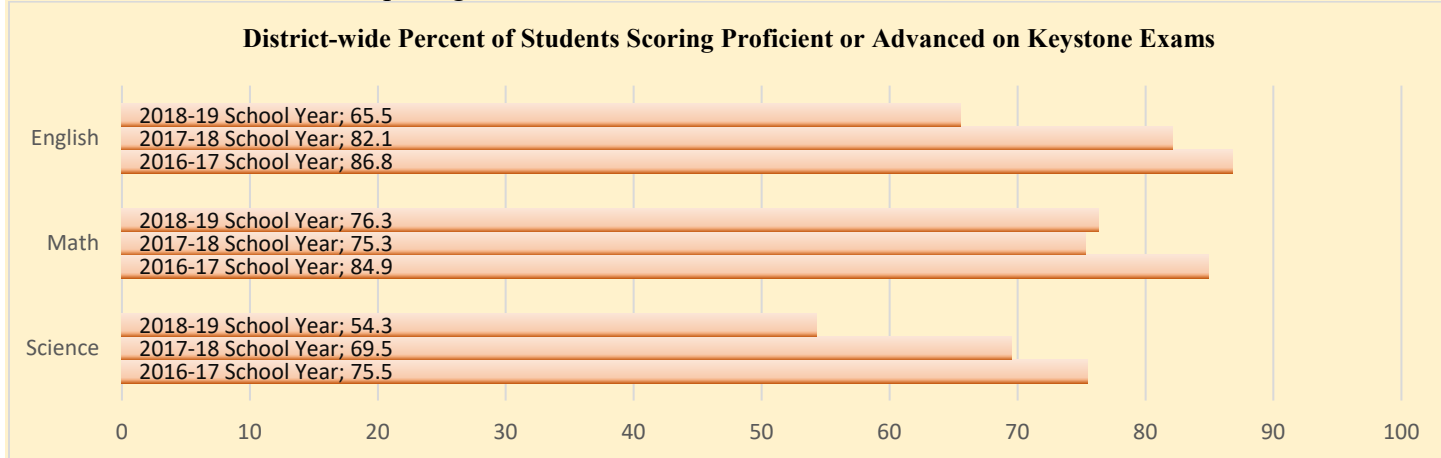
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, 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.⁶ 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.

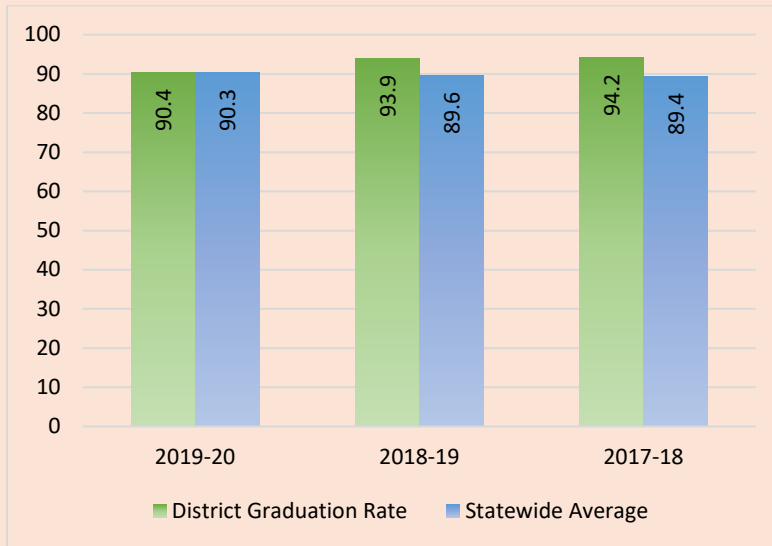


⁶ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) 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.⁷



⁷ 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>.

Findings

Finding No. 1

The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Transportation Data Reported to PDE Resulting in a \$113,217 Overpayment to the District

Criteria relevant to the finding:

Student Transportation Subsidy

Section 2541(a) of the Public School Code (PSC) states, in part: "School districts shall be paid by the commonwealth for every school year on account of pupil transportation which... have been approved by the Department of Education... 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).

We found that the Palmerton Area School District (District) did not implement an adequate internal control system over the input, categorization, calculation, and reporting of regular and supplemental transportation data. The failure to implement adequate internal controls led to inaccurate transportation data reported to the Pennsylvania Department of Education (PDE). Consequently, the District was overpaid \$42,377 in regular transportation reimbursements and \$70,840 in supplemental transportation reimbursements for the 2015-16 through 2018-19 school years. The overpayments were the result of the District inaccurately reporting the number of miles traveled to transport students, the number of students transported, and the number of nonpublic school students transported.

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 for transporting 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. The errors identified in this finding pertain to both the District's regular and supplemental transportation reimbursements.

Since the above listed components are integral to the calculation of the District's transportation reimbursements, it is essential for the District to properly record, calculate, categorize, and report this information to PDE. Therefore, the District should have a strong system of internal control over its regular and supplemental transportation operations that should include, but not be limited to, the following:

- Segregation of duties.
- Comprehensive written procedures.
- Training on PDE reporting requirements.

It is also important to note that the Public School Code (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 transportation reimbursements. The sworn

Criteria relevant to the finding (continued):

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” of the PSC 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 Pennsylvania Department of Education (PDE) 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.) See 24 P.S. § 25-2543.

Supplemental Transportation Subsidy for Nonpublic School Students

Section 1361(a) of the PSC requires school districts to provide free transportation to their students attending a nonpublic school located within the school district or outside the school district not exceeding ten miles by the nearest public highway. These provisions also allows school districts to receive a supplemental, state transportation subsidy of \$385 per nonpublic student pursuant to Section 2509.3 of the PSC. See 24 P.S. § 13-1361(a) and 24 P.S. § 25-2509.3.

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.

Regular Transportation Reporting Errors

PDE guidelines state that school districts are required to report the number of miles per day, to the nearest tenth, that each vehicle travels with and without students. Districts are also required to report the number of students assigned to each vehicle. If the miles traveled and/or students assigned changes during the school year, an average must be calculated and reported.

For each year of the audit period, the District’s contractor provided year-end summaries of miles with and without students, as well as, students assigned to each vehicle. The contractor generated the summaries monthly for each vehicle using odometer readings, drivers’ logs, and vehicle student rosters. However, the District never requested the monthly documentation to ensure the accuracy of the summaries provided by the contractor. Rather than obtaining this data monthly, in order to calculate sample averages in accordance with PDE guidelines, District personnel used the year-end summaries to calculate the total daily mileage to report to PDE without considering changes in mileage during each school year. Furthermore, the District reported the greatest number of students assigned to each vehicle at any time during each school year rather than calculating an average as required by PDE. The regular transportation reporting errors are detailed in the table below.

Table No. 1

Palmerton Area School District Regular Transportation Data				
School Year	Number of Vehicles with Errors⁸	Annual Mileage Over/(Under) Reported to PDE	Number of Students Over Reported to PDE	Overpayment
2015-16	17	18.0	24.4	\$ 3,724
2016-17	17	6,264.0	39.5	\$10,710
2017-18	18	(1,332.0)	44.3	\$ 4,831
2018-19	18	19,459.8	26.2	\$23,112
Totals	70	24,409.8	134.4	\$42,377

⁸ The District incorrectly reported mileage, students or both mileage and students, for all vehicles. Therefore, the total number of vehicles reported was equal to the number of vehicles with errors for each school year.

*Criteria relevant to the finding
(continued):*

Nonpublic school pupils are children whose parents are paying tuition for them to attend a nonprofit or parochial school.

PDE instructions for Local Education Agencies (LEA) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE.

<http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTrans%20Instructions%20PDE%201049.pdf>
(Accessed on December 20, 2020.)

Daily Miles With

Report the number of miles per day, to the nearest tenth, that the vehicle traveled with pupils. If this figure changed during the year, calculate a weighted average or sample average.

Daily Miles Without

Report the number of miles per day, to the nearest tenth, that the vehicle traveled without pupils. If this figure changed during the year, calculate a weighted average or sample average.

Pupils Assigned

Report the greatest number of pupils assigned to ride this vehicle at any one time during the day. Report the number of pupils assigned to the nearest tenth.

The number cannot exceed the seating capacity. If the number of pupils assigned changed during the year, calculate a weighted average or a sample average.

Despite the number of vehicles with errors being nearly the same for each year of the audit period, the mileage and student errors were highly variable due to route changes for individual vehicles. In the 2018-19 school year, many of the vehicles with mileage errors were vehicles that changed routes during the school year and that led to significant changes in the miles traveled with transporting students.

Supplemental Transportation Reporting Errors

The PSC requires school districts to provide transportation services to students who reside in its district and who attend a nonpublic school. The PSC also provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district.⁹

We reviewed the nonpublic school student transportation data that the District reported to PDE and found that the District inaccurately reported the number of nonpublic school students it transported for the four-year audit period. The reporting errors are detailed in Table No. 2 below.

Table No. 2

Palmerton Area School District Supplemental Transportation Reporting Errors		
School Year	Nonpublic School Students Over-reported to PDE	Overpayment ¹⁰
2015-16	56	\$21,560
2016-17	49	\$18,865
2017-18	67	\$25,795
2018-19	12	\$4,620
Total	184	\$70,840

Every school year, the District should obtain a request to transport each nonpublic student, either from the parent/guardian or from the nonpublic school itself. The District should maintain this documentation as support for the number of students it reports to PDE for the supplemental reimbursement calculation. The District reported this data based on its contractor providing it with the annual total of students.

According to District officials, the District reported nonpublic school students based on the number of students rostered for both the morning and afternoon vehicle runs. This method of reporting caused the District to double-count and triple-count nonpublic students and report students who were not transported by the District during the 2015-16 through 2018-19 school years.

⁹ The District did not transport charter school students during our audit period.

¹⁰ The total overpayment is calculated by multiplying the number of students over-reported each year by \$385.

Significant Internal Control Deficiencies

Our review revealed that the District did not have an adequate internal control system over its regular and supplemental transportation operations. Specifically, we found that the District did not implement adequate segregation of duties when it placed responsibility on only one employee for reporting regular and supplemental transportation data to PDE. Furthermore, the District did not obtain the complete supporting documentation necessary to accurately report transportation data to PDE.

In addition, we found that the District did not do the following:

- Ensure that someone other than the employee responsible for reporting transportation data to PDE reviewed the data *before* it was submitted to PDE.
- Ensure that each nonpublic school student reported to PDE had an individual request for transportation on file for each year.
- Reconcile the individual requests for transportation to the number of nonpublic school students reported to PDE.
- Develop comprehensive written procedures for accurately reporting transportation data to PDE, including all vehicle data and the number of nonpublic school students transported.

All of the above control deficiencies led to the errors we found and resulted in the District being reimbursed more than \$113,000 it was not eligible to receive during the four-year audit period. The monetary effect of the errors we identified highlight the need for strong internal controls over the transportation data reporting system.

Future Reimbursement Adjustment: We have provided PDE with reports detailing the transportation data reporting errors for the 2015-16 through 2018-19 school years. We recommend that PDE adjust the District's future transportation reimbursement amount to recover the \$113,217 we identified as an overpayment.

Recommendations

The *Palmerton Area School District* should:

1. Develop and implement an internal control system over its regular and supplemental transportation operations. The internal control system should include, but not be limited to, the following:
 - a. All personnel involved in inputting, categorizing, calculating, and reporting transportation data are trained on PDE's reporting requirements.
 - b. A review of transportation data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.

- c. Clear, concise, and current written procedures are developed to document the transportation data collection, categorization, and reporting process.
2. Ensure that complete supporting documentation for all vehicle data is obtained, reviewed, and retained in accordance with PSC requirements. Record retention procedures should be documented and staff trained on these procedures.
3. Review the transportation data reported to PDE for the 2019-20 school year and, if necessary, submit revised reports to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future transportation subsidy to resolve the \$113,217 overpayment for regular and supplemental transportation reimbursements.

Management Response

District management provided the following response:

“The small size of its operation and business staff caused the district to rely mainly on its contractor to provide accurate information for PDE reporting requirements. Supplemental transportation errors causing the over reporting to PDE for non-public students were the result of two issues: the district relying on the contractor to obtain request to transport forms from the non-public school and the district's misinterpretation of the contractor's submitted end of year reporting. As a result, the district established a line of communication with the non-public school to receive copies of their yearly intent to transport forms, which can be used to independently verify student counts. The contractor has also instituted a new software system in 2021, which is a significant upgrade over previous methods of data collection and will result in clear and concise reporting moving forward.

“Regular transportation errors causing the over-reporting of annual mileage and number of students to PDE were the result of using year-end averages instead of monthly averages. The above-mentioned upgraded software system addresses these issues, providing monthly averages instead of user calculated year-end averages. Moving forward, the district will report monthly averages to PDE.

“The district will ensure that other employees receive training in transportation operations for accountability and develop written procedures detailing the collection, categorization, and reporting process.”

Auditor Conclusion

We are pleased that the District has begun to implement corrective actions based on our audit recommendations. However, we continue to recommend that the District institute internal controls over the reporting of transportation data to PDE. Specifically, the District should ensure that multiple District officials are reviewing the source documentation provided by the District's transportation contractor. We believe that implementing our recommendations will help the District obtain and retain all necessary transportation documentation and provide adequate internal controls needed to ensure it accurately reports transportation data to PDE. We will review the District's corrective actions during our next audit of the District.

Finding No. 2

The District Failed to Comply With Provisions of the Public School Code and Associated Regulations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers

Criteria relevant to the finding:

Internal Control Standards

Standards for Internal Control in the Federal Government (also known as the Green Book), issued by the Comptroller General of the United States in September 2014, provides a framework for management to establish and maintain an effective internal control system. Principle 10, *Design Control Activities*, Attribute 10.03, states, in part, “Management designs appropriate types of control activities for the entity’s internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system. . . .” See Section 10.3 of the Green Book.

Statutory and Regulatory Requirements

Chapter 23 (relating to Pupil Transportation) of the State Board of Education regulations, among other provisions, provides that the board of directors of a school district is responsible for the selection and approval of eligible operators who qualify under the law and regulations. See, in particular, 22 Pa. Code § 23.4(2).

The District failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2020-21 school year by not maintaining complete and updated records for all drivers transporting students. We also found that the District’s Board of School Directors (Board) approved the contracted drivers without receiving a comprehensive list of individual driver names to identify who is driving and to ensure that all required documentation was received and vetted by District administration. Furthermore, the District has outdated policies regarding contracted services that do not address driver qualifications or include the legal requirement to renew background clearances every five years. We determined that the District did not implement sufficient internal controls to meet these obligations. By not adequately maintaining and monitoring driver qualifications, the District could not ensure that all contracted drivers were properly qualified and cleared to transport students as required by state laws and regulations (see criteria box).

Background

Importance of Internal Controls

Several state statutes and regulations establish the minimum required qualifications for school bus and van drivers, including the PSC and the Child Protective Services Law (CPSL). The District’s Board is responsible for the selection and approval of eligible school bus and van operators who qualify under the laws and regulations.¹¹ Therefore, the District should have a strong system of internal control over its bus driver review process that should include, but not be limited to, the following:

- Documented review of all driver credentials prior to Board approval.
- Monitoring of driver credentials to ensure current clearances, licenses, and physicals are on file.
- Monitoring who is driving buses and vans each day throughout the school year, to ensure all drivers are authorized by the Board.

¹¹ See 22 Pa. Code § 23.4(2).

*Criteria relevant to the finding
(continued):*

Section 111 of the PSC requires state and federal criminal background checks and Section 6344(b) of the Child Protective Services Law (CPSL) requires a child abuse clearance. See 24 P.S. § 1-111 and 23 Pa.C.S. § 6344(b), as amended. Additionally, administrators are required to maintain copies of all required clearances. See 24 P.S. § 1-111(b) and (c.1) and 23 Pa.C.S. § 6344(b.1).

Furthermore, both the PSC and the CPSL now require recertification of the required state and federal background checks and the child abuse clearance every 60 months (or every five years). See 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

With regard to criminal background checks, Sections 111(b) and (c.1) of the PSC require prospective school employees who have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police, as well as a report of Federal criminal history record information obtained from the Federal Bureau of Investigation. See 24 P.S. § 1-111(b) and (c.1).

- Clear and concise written procedures.
- Training on driver qualification and clearance requirements for employees responsible for bus driver records.

Driver Employment Requirements

Regardless of whether they hire their own drivers or use contracted drivers, school districts are required to verify and have on file a copy of the following documents for each employed or contracted driver *before* he or she can transport students with Board approval:

1. Driver qualification credentials,¹² including:
 - a. Valid driver's license (Commercial driver's license if operating a school bus).
 - b. Valid school bus endorsement card, commonly referred to as an "S" card, indicating completion of skills and safety training (if operating a school bus).
 - c. Annual physical examination (if operating a school bus).
2. Criminal history reports/clearances:
 - a. State Criminal History Clearance (Pennsylvania State Police [PSP] clearance).
 - b. Federal Criminal History Clearance, based on a full set of fingerprints (FBI clearance).
 - c. PA Child Abuse History Clearance.¹³

It is important to note that all three clearances must be obtained every five years.¹⁴

Inadequate Internal Controls Resulted in Incomplete Records and Board Approval Without Required Documentation

The District utilizes a transportation contractor to provide bus and van drivers (drivers) to transport District students. We found that the District did not have sufficient internal controls to ensure that District administration obtained and reviewed all required contracted driver documentation before Board approval.

The internal control weaknesses we identified are described in the following narrative.

¹² Pennsylvania's Vehicle Code, 75 Pa.C.S. §§ 1508.1 (relating to Physical examinations) and 1509 (relating to Qualifications for school bus driver endorsement).

¹³ This clearance is from the state Department of Human Services.

¹⁴ 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

*Criteria relevant to the finding
(continued):*

Moreover, Section 6344(a.1) and (b)(1) of the CPSL require school employees to obtain a Pennsylvania Child Abuse History Clearance to certify whether an applicant is named in the Statewide database as an alleged perpetrator in a pending child abuse investigation or as the perpetrator of a founded report or an indicated report. *See* 23 Pa.C.S. § 6344(a.1) and (b)(1).

As for contracted school bus drivers, Section 111(a.1)(1) specifies that bus drivers employed by a school entity through an independent contractor who have direct contact with children must also comply with Section 111 of the PSC. *See* 24 P.S. § 1-111(a.1)(1). *See also* CPSL 23 Pa.C.S. § 6344(a.1)(1). Pursuant to Section 111(c.4) of the PSC, administrators are required to review the background clearances and determine if the clearance reports disclose information that may require further action. *See* 24 P.S. § 1-111(c.4).

Administrators are also required to review the required documentation according to Section 111(g)(1) of the PSC. This section provides that an administrator, or other person responsible for employment decisions in a school or institution under this section who willfully fails to comply with the provisions of this section commits a violation of this act, subject to a hearing conducted by the Pennsylvania Department of Education (PDE), and shall be subject to a civil penalty up to \$2,500. *See* 24 P.S. § 1-111(g)(1).

Inability to Verify Driver List

We reviewed driver information for the 2020-21 school year. We attempted to evaluate the completeness of the District's driver list by comparing it to the contractor's list as of a specified date. However, we learned that the District does not maintain its own list of drivers, but instead, relies on its contractor to provide a list of drivers. The driver list supplied by the District was obtained from the contractor following our request. Therefore, we were unable to determine the completeness of the driver population. However, we tested compliance with driver qualifications and background clearance requirements by utilizing the list obtained from the contractor, which the contractor indicated included all drivers who drove for the District throughout the 2020-21 school year. The list included 32 drivers and all 32 drivers were included in our testing procedures.

Missing and Expired Driver Documentation

During our initial on-site review on June 2, 2021, we found the District maintained files for 31 of the 32 drivers. We requested and received the remaining file from the contractor during a subsequent visit to the District. We found that the records were incomplete for ten drivers, with some drivers having more than one missing or expired document. Specifically, we found the following issues:

- One driver had an expired PSP clearance.
- Four drivers had expired FBI clearances.
- Four drivers had expired Child Abuse clearances.
- Four drivers did not have official records for the PSP clearance.
- Two drivers did not have FBI clearances.
- One driver had a PSP clearance that was missing pages with the needed detailed information.¹⁵
- One driver had an expired S endorsement.

School administrators are required to maintain an official copy of all required background clearances and a copy of all required driver credentials in an employee file as mandated by law (see criteria box).

After informing the District of these deficiencies, the District worked with its contractor to obtain current background clearances and qualification documentation. As of our follow-up review on June 14, 2021, the District obtained 16 of the 17 expired or missing documents from its contractor. The District was unable to provide the FBI clearance results for one of its contracted drivers because the results were no longer accessible in the

¹⁵ We found that a "Record for Control" was indicated for one driver on the PSP clearance, but the District did not have the necessary support to review the details of the record to ensure driver eligibility.

*Criteria relevant to the finding
(continued):*

Section 111(e) of the PSC lists convictions for certain criminal offenses that require an absolute ban to employment. Section 111(f.1) to the PSC requires that a **ten, five, or three** year look-back period for certain convictions be met before an individual is eligible for employment. (Emphasis added.) See 24 P.S. § 1-111(e) and (f.1).

Section 8.2 of Title 22, Chapter 8 (relating to Criminal Background Checks) of the State Board of Education regulations requires, in part, “(a) School entities shall require a criminal history background check **prior to hiring an applicant or accepting the services of a contractor**, if the applicant, contractor or contractor’s employees would have direct contact with children.” (Emphasis added.) See 22 Pa. Code § 8.2(a).

PDE Guidance Document

See also PDE’s “Clearances/Background Check” web site for current school and contractor guidance (<https://www.education.pa.gov/Educators/Clearances/Pages/default.aspx>). PDE’s guidance emphasizes that only the school entity has authorized access to the Federal Criminal History Record Information (CHRI) online review system, and review of the CHRI online constitutes the official record. The administrator of the school entity is required to review the CHRI to make a determination as to the fitness of the applicant to work in a position in which they will have contact with children.

electronic database.¹⁶

The District did not provide specific reasons as to why it failed to maintain complete and updated records for all drivers transporting District students. However, in interviews with District officials, we learned that the District relied on the contractor to provide initial and updated driver documentation for all contracted drivers. We also found that the District did not have an adequate monitoring system to ensure all required driver documentation was complete and remained updated.

Board Approval of Drivers Without a Driver List and Assurance of Required Documentation

The state regulatory requirement to Board approve drivers is designed to provide the public with assurance that District administration has determined that authorized drivers have the required qualifications and clearances on file *prior to* employment and on an ongoing basis.¹⁷ The District’s Board provides a blanket approval of drivers at the beginning of each school year and individual approval of new drivers throughout the school year. However, a list of individual drivers was not included in the September 2020 blanket approval, and the board minutes only noted that driver information was on file. As stated above, the District does not maintain its own comprehensive list of drivers, and instead, relies on the contractor to provide the District with driver files and required documentation. Therefore, the District’s administration was unable to assure the Board and the public that all contracted drivers had the necessary qualifications and clearances to transport District students.

It is vitally important that the Board be provided with accurate and updated driver lists for approval to help ensure that all driver qualifications are vetted by the District, rather than basing approval solely on vetting by the contractor, and that the District knows who is transporting its students.

No Standardized Review Process or Ongoing Monitoring Procedures

The District did not have a written, standardized review process or ongoing monitoring procedures to ensure that all contracted transportation employees having direct contact with children were properly credentialed prior to and throughout employment. We found that the District failed to maintain a comprehensive database of all driver qualifications and did not properly and continuously monitor and update driver records throughout employment. Instead, the District was relying on its contractor to provide required and updated documentation for the contracted drivers. The

¹⁶ The FBI clearances for individuals who were fingerprinted prior to April, 2017 can no longer be retrieved through the database because a vendor change occurred and prior records were lost. If the official FBI clearance was not maintained as required, then a new clearance must be obtained. Fingerprints obtained **after April, 2017** are accessible online for **five years** from the date of the report.

¹⁷ See 22 Pa. Code § 23.4(2).

*Criteria relevant to the finding
(continued):*

If the applicant is hired, the school administrator must print out a copy and retain it in the employee's file. Access to the online review system is limited to authorized users for approved school entities and is not permitted for independent contractors or other schools. While contractors are **not** permitted to directly access FBI clearances from the electronic database, they are permitted to require an applicant to provide an "unofficial copy."

District Policy

District Policy 818, *Contracted Services*, adopted December 20, 2006, and last revised on March 11, 2015, states, in part:

All independent contractors and their employees who contract with the district or are hired by the independent contractor after January 1, 1986, shall not do any work for, at, or on behalf of the district until such independent contractor or employee of an independent contractor has complied with all the mandatory state and federal background check requirements and the district has evaluated the results of that screening process.

District had no ongoing, internal review process to verify if all drivers had the required clearances.

While District officials indicated that they maintained a spreadsheet with expiration dates of all licenses and clearances, the District was unable to produce a copy of the spreadsheet for our review. Regardless of whether or not a spreadsheet existed, it appears that such a spreadsheet was not actively and continuously being monitored because the results of our testing found incomplete records and over-reliance on the contractor. It should be noted that the importance of monitoring has been heightened by amendments to the PSC and CPSL requiring that all background clearances be renewed every five years. Without an adequate and ongoing process to monitor the expiration dates of items that pertain to qualifications and clearances, the District would be unaware of when drivers with expired credentials and/or clearances are transporting students.

Outdated Board Policies and Noncompliance with Contracted Services Policy

The District has three board policies in place related to transportation.¹⁸ All three policies are outdated, with two not being revised since 2006 and the other not being revised since 2008. None of the policies specifically addresses driver qualifications and the changes to laws and regulations related to renewing background clearances every five years.

Additionally, by not adequately monitoring driver requirements, the District failed to follow its Policy No. 818, *Contracted Services*, which states, in part:

All independent contractors and their employees who contract with the district or are hired by the independent contractor after January 1, 1986, shall not do any work for, at, or on behalf of the district until such independent contractor or employee of an independent contractor has complied with all the mandatory state and federal background check requirements and the district has evaluated the results of that screening process.

The District did not comply with its own policy as evidenced by its failure to have complete and updated records for all contracted drivers, as well as its failure to implement an adequate monitoring system.

¹⁸ 1) Board Policy 810 – Transportation; Adopted 2006; 2) Board Policy 810.1 – Transportation Personnel/Commercial Drivers, Alcohol and Controlled Substances; Adopted 2006; and 3) Board Policy 818 – Contracted Services; Adopted 2006; Revised 2008.

Conclusion

The District and its Board did not meet their statutory obligations to ensure that drivers were qualified and eligible to transport students by not having adequate internal controls in place to properly oversee all drivers. Specifically, the District and its Board failed to comply with all applicable laws, regulations, and PDE guidance documents when they did not obtain, review, and maintain all required driver qualifications and clearances and did not have an accurate and Board approved list of all drivers transporting students. Additionally, the District lacked an adequate process to monitor and update ongoing driver qualification requirements throughout employment. Finally, the District and its Board failed to update its relevant policies and comply with its own *Contracted Services* policy.

Ensuring that ongoing credential and clearance requirements are met are vital student protection, legal, and governance obligations and responsibilities placed on the District and its Board. The ultimate purpose of these requirements is to ensure the safety and welfare of students transported on school buses and vans. The use of a contractor to provide student transportation does not in any manner negate these important legal and governance obligations and responsibilities.

Recommendations

The *Palmerton Area School District* should:

1. Implement verifiable internal control procedures with a documented review process to ensure that only qualified and authorized individuals are driving for the District.
 - These procedures should ensure:
 - all required credentials and clearances are obtained, reviewed, and on file at the District prior to individuals being presented to the Board for approval and/or transporting students, and
 - all driver qualification and clearance documentation is monitored to ensure continued compliance with requirements, including the requirement to obtain updated clearances every five years.
2. Comply with all applicable laws and regulations to obtain, review, and maintain required credentials and background clearances for **all** contracted drivers that have direct contact with students. The maintenance of background clearances should include the official FBI clearance obtained by the District and the complete PSP clearance results.
3. Develop written procedures requiring the Board to approve a comprehensive list of individual driver names who have been vetted by District administration prior to the start of each school year. This policy should also require the Board to continue to approve any new

drivers added throughout the school year prior to drivers transporting District students.

4. Promptly update the Board’s applicable policies to address the requirement to obtain updated clearances every five years.
5. Comply with its *Contracted Services* policy to obtain required background clearances and to complete a screening process.

Management Response

District management provided the following response:

“The Human Resources administrator, who is new to the school district, relied on the expectation that established internal control systems were already established between the school district and the bus contractor to monitor the credentials of the contracted bus drivers. The performance audit of the Palmerton Area School District highlighted the lack of these internal control systems.

“In response to the audit findings the school district has its updated monitoring system of bus driver credentials. A list of all bus drivers and their credentials is kept on file in the district office. The school district will communicate with the bus contractor on a monthly basis to secure up to date credentials for any applicable driver that may have needed to update their credentials. All required credentials need to be submitted to the school district by the bus contractor before the bus driver’s name will be submitted to the school board for approval.

“The school district will submit a comprehensive list of bus drivers that have updated credentials to the school board prior to the start of the school year for approval. The school board will receive the same information for any new driver submitted for approval throughout the school year.

District administration is currently working through the process of updating the district’s policy manual. The district will be sure to include the revision of the applicable district policies that pertain to updating clearances every five years in the next round of policy revisions. The school district will refine their practices to be in compliance with the Contracted Services policy moving forward.”

Auditor Conclusion

We are pleased that the District has begun to implement corrective actions based on our audit recommendations. We believe that implementing our recommendations will help the District obtain and retain all necessary bus driver documentation and provide strengthened internal control procedures to ensure compliance with all laws and regulations. We will review the District’s corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior Limited Procedures Engagement of the Palmerton Area School District resulted in no findings or observations.

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,¹⁹ 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, 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.²⁰ *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.²¹ 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.

¹⁹ 72 P.S. §§ 402 and 403.

²⁰ 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.

²¹ 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
Control Environment	
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
Risk Assessment	
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
Control Activities	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
Information and Communication	
13	Use quality information
14	Communicate internally
15	Communicate externally
Monitoring	
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	
Administrator Separations	Yes										X				X			
Safe Schools	No																	

With respect to the principles identified, we evaluated the internal controls 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?²²
 - ✓ To address this objective, we assessed the District's internal controls for obtaining, inputting, processing, and reporting regular transportation data to PDE. We obtained PDE's Summary of Pupil Transportation Subsidy Reports for the 2018-19 school year and selected all 18 vehicles used to transport students for detailed testing. Detailed testing included obtaining monthly odometer readings and student rosters for all vehicles and verifying that vehicle data was accurately reported to PDE. Due to errors found, we expanded our testing. We reviewed all 70 vehicles used to transport students during the audit period to ensure that number of students transported was accurately reported to PDE. For these vehicles, we obtained monthly student rosters to ensure number of students transported was accurately calculated and reported to PDE. We judgmentally selected 16 of the 70 vehicles used to transport students and for these vehicles we obtained monthly odometer readings to determine whether that mileage data was accurately calculated and reported to PDE.²³
 - ✓ We also assessed the District's internal controls for obtaining, inputting, processing, and reporting supplemental transportation data to PDE. We reviewed all 294 nonpublic school students reported to PDE as transported by the District during the audit period. For these students, we requested and obtained individual student requests for transportation to determine whether reporting to PDE was accurate.

²² See 24 P.S. § 2541(a).

²³ These 16 vehicles were selected because we considered them to have a higher risk of noncompliance with PDE reporting requirements because these vehicles had route changes during the school year. Therefore, the selection is not representative of the population of vehicles, and the results are not, and should not be projected to that population.

- ✓ Finally, we assessed the internal controls for correctly categorizing and reporting students who were transported and eligible for reimbursement due to residing on a PennDOT determined hazardous walking route. We reviewed all 252 students reported in this classification during the 2018-19 school year. For each student, we determined whether they resided on a PennDOT determined hazardous walking route and were correctly reported to PDE.

Conclusion: The results of our procedures identified noncompliance and significant internal control deficiencies related to the input, calculation, and reporting of transportation data to PDE. Those results are detailed in Finding No. 1 beginning on page 7 of this report.

Bus Driver Requirements

- 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 clearances²⁴ as outlined in applicable laws?²⁵ 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 driver qualification documents and procedures for being made aware of who transported students daily. We determined whether all drivers were approved by the District's Board of School Directors (Board). We selected all 32 drivers transporting District students as of May 26, 2021, and we reviewed documentation to determine whether the District complied with the requirements for those bus drivers. We also determined whether the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals.

Conclusion: The results of our procedures identified noncompliance and significant internal control deficiencies related to maintaining, reviewing, and monitoring bus driver qualifications. Our results are detailed in the Finding No. 2 beginning on page 13 of this report.

Administrator Separations

- Did the District ensure all individually contracted employees who separated from the District were compensated in accordance with their contract? Also, did the contracts comply with the Public School Code and were the final payments in accordance with the Public School Employees' Retirement System (PSERS) guidelines?
- ✓ To address this objective, we assessed internal controls for approving, calculating, reviewing, and processing final payouts for administrators at the time of separation from the District. We reviewed the contracts, separation agreements, and payroll records for the four administrators who separated employment from the District between July 1, 2015 and January 12, 2021. We reviewed the contracts and agreements to ensure compliance with provisions of the Public School Code regarding termination and severance provisions. We reviewed payroll records,

²⁴ 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.

²⁵ 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.

board meeting minutes, and other documentation to ensure compensations were Board approved and correctly reported to PSERS.

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 the District management and those charged with governance. These deficiencies were communicated to District management and those charged with governance for their consideration.

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, memorandums of understanding with local law enforcement?²⁶ 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, training schedules, vulnerability assessments, anti-bullying policies, after action reports, and memorandums of understanding with local law enforcement to assess whether the District had implemented basic safety practices.

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.²⁷

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?²⁸ 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 reviewed the District's fire and security drill documentation for all five of the District's school building levels to determine compliance with the Public School Code for the 2018-19 and 2019-20 school years.²⁹ We reviewed documentation to determine if the District conducted a security drill for each building in the District within the first 90 days of each school year and if monthly fire and security drills were conducted while school was in session and in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the data reported to the supporting documentation to determine if statements were accurate.

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

²⁶ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

²⁷ 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.

²⁸ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

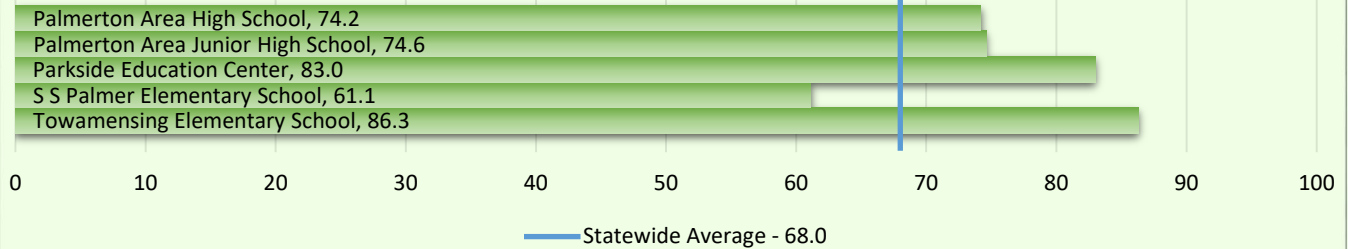
²⁹ The District's High School and Junior High School are housed in one building but operate as two separate schools.-

Appendix B: Academic Detail

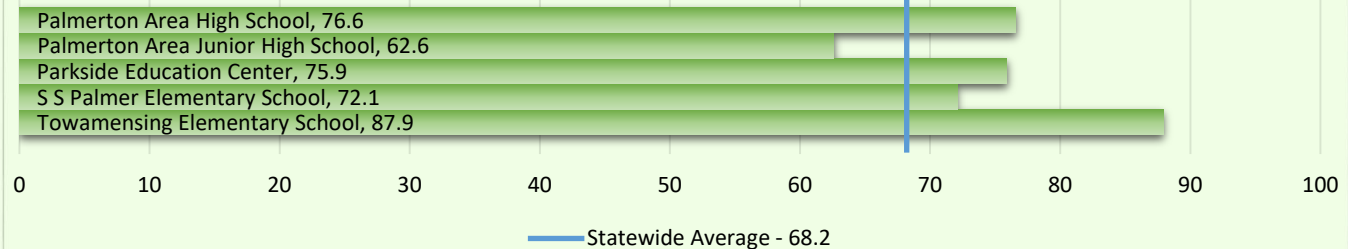
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.³⁰ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.³¹

SPP School Scores Compared to Statewide Averages

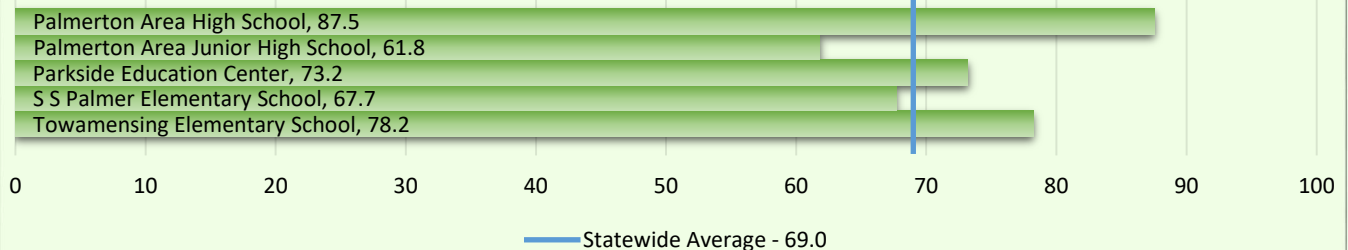
2018-19



2017-18



2016-17

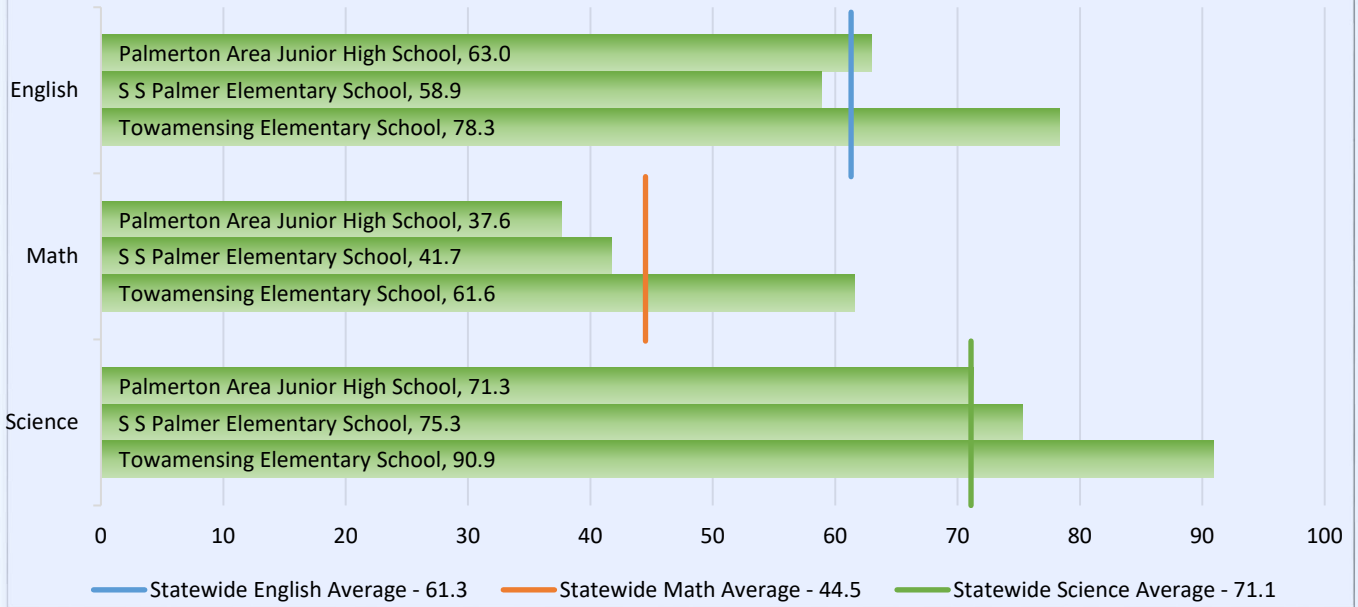


³⁰ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

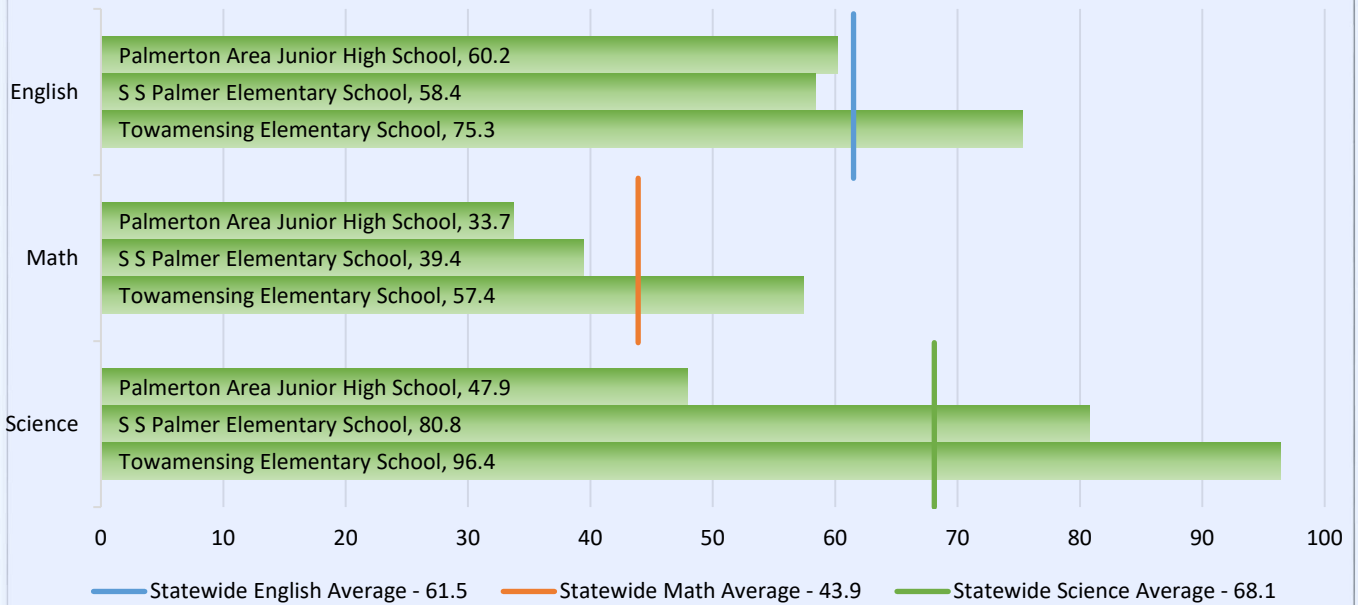
³¹ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

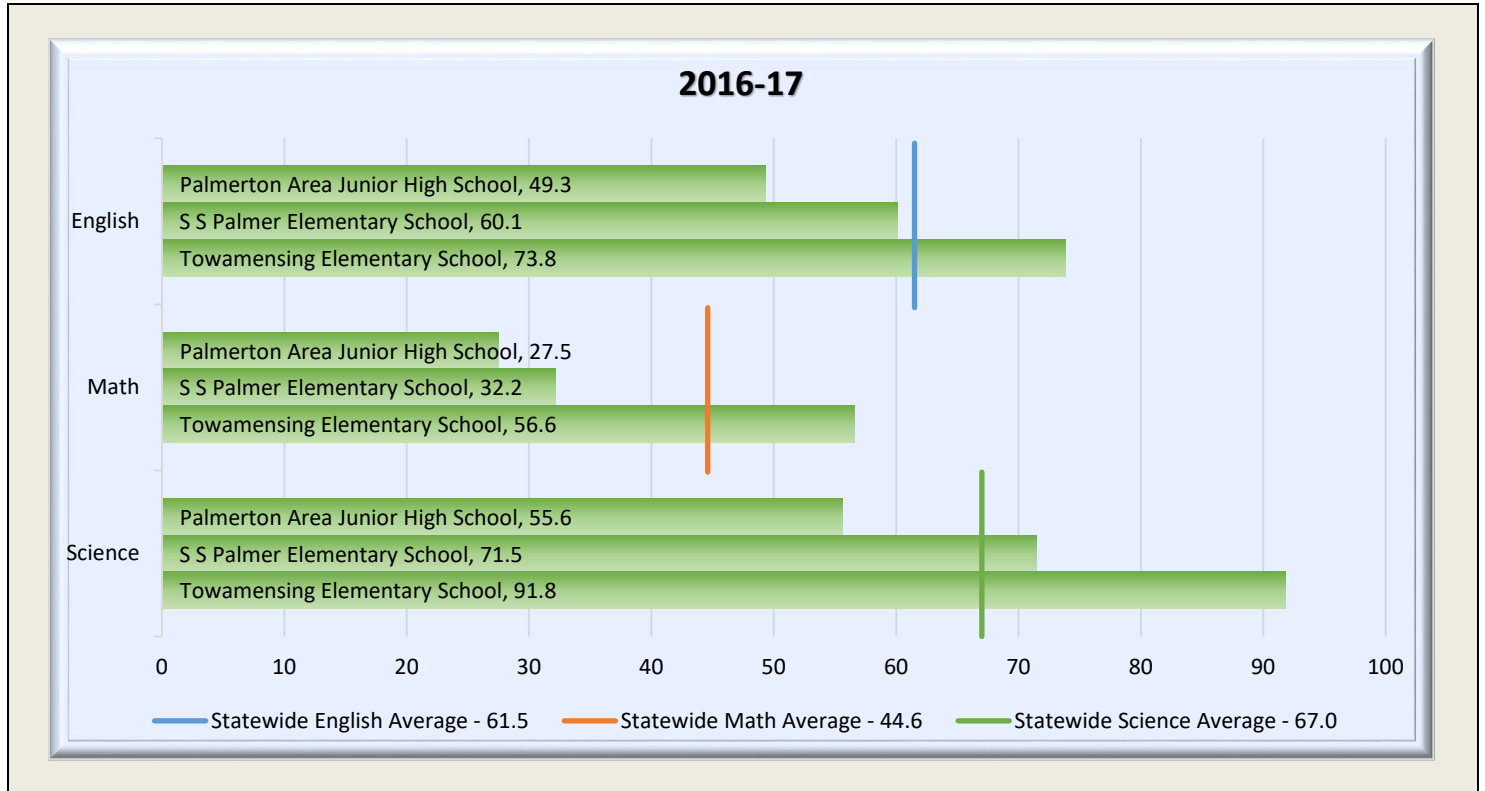
2018-19



2017-18

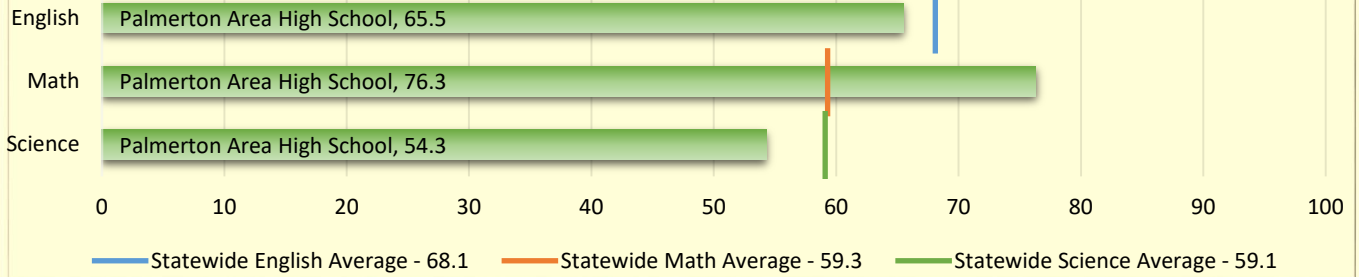


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**

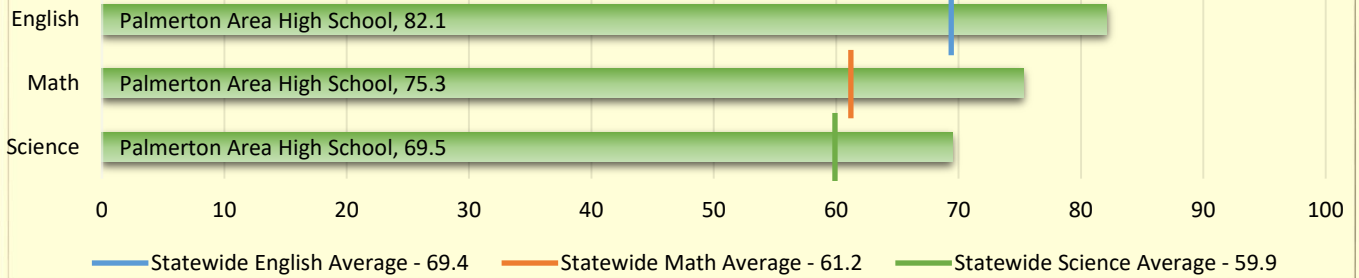


Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

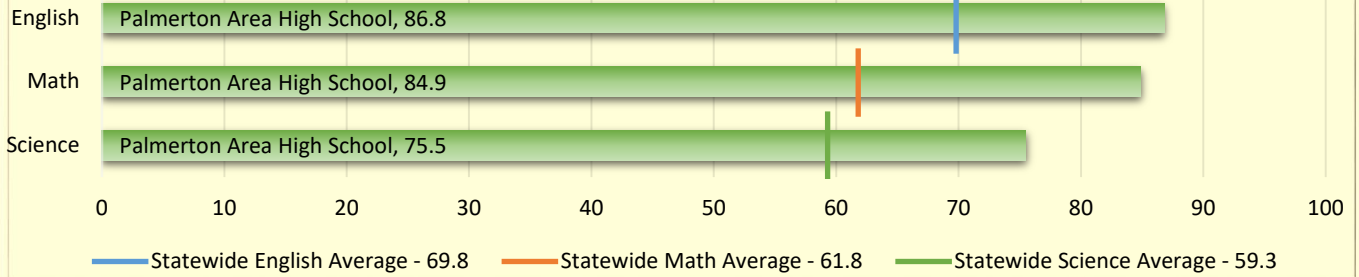
2018-19



2017-18



2016-17



Distribution List

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

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Commonwealth of Pennsylvania
Harrisburg, PA 17120

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