

PERFORMANCE AUDIT

Saucon Valley School District Northampton County, Pennsylvania

March 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Dr. Craig B. Butler, Superintendent
Saucon Valley School District
2097 Polk Valley Road
Hellertown, Pennsylvania 18055

Dr. Shamim Pakzad, Board President
Saucon Valley School District
2097 Polk Valley Road
Hellertown, Pennsylvania 18055

Dear Dr. Butler and Dr. Pakzad:

We have conducted a performance audit of the Saucon Valley School District (District) for the period July 1, 2014 through June 30, 2018, 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

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

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

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

- The District Failed to Retain Supporting Documentation for Transportation Reimbursements Received for the 2014-15 School Year and Inaccurately Reported Transportation Data that Resulted in the District Being Underpaid for the 2015-16 through 2017-18 School Years

Dr. Craig B. Butler
Dr. Shamim Pakzad
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

March 16, 2020

cc: SAUCON VALLEY SCHOOL DISTRICT Board of School Directors

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Background Information

School Characteristics 2018-19 School Year ^A	
County	Northampton
Total Square Miles	33
Number of School Buildings	3
Total Teachers	168
Total Full or Part-Time Support Staff	166
Total Administrators	18
Total Enrollment for Most Recent School Year	2,139
Intermediate Unit Number	20
District Career and Technical School	Bethlehem Area Vocational-Technical School

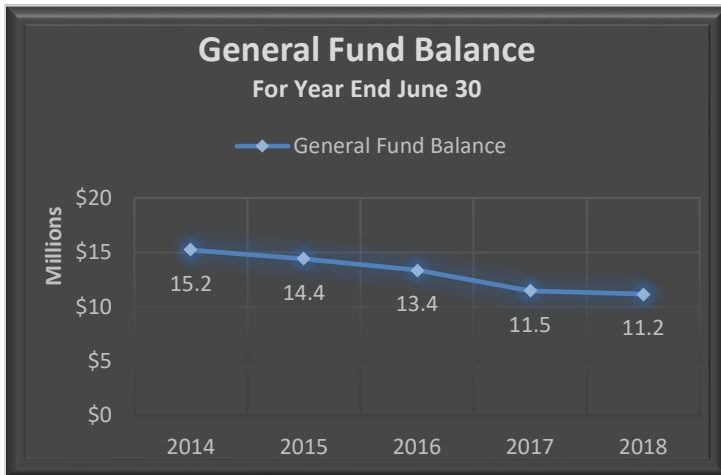
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

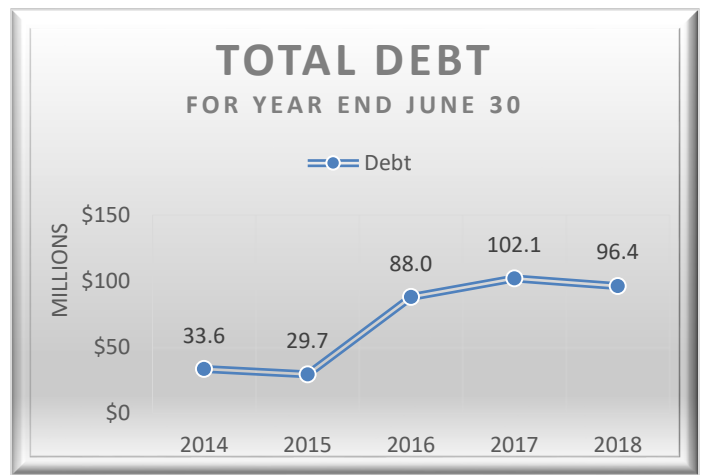
The Saucon Valley School District, in partnership with the community, will empower growth, inspire creativity, and embrace diversity through an engaged and challenging educational experience, locally and globally for every student, every day within its available ways and means.

Financial Information

The following pages contain financial information about the Saucon Valley 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**.

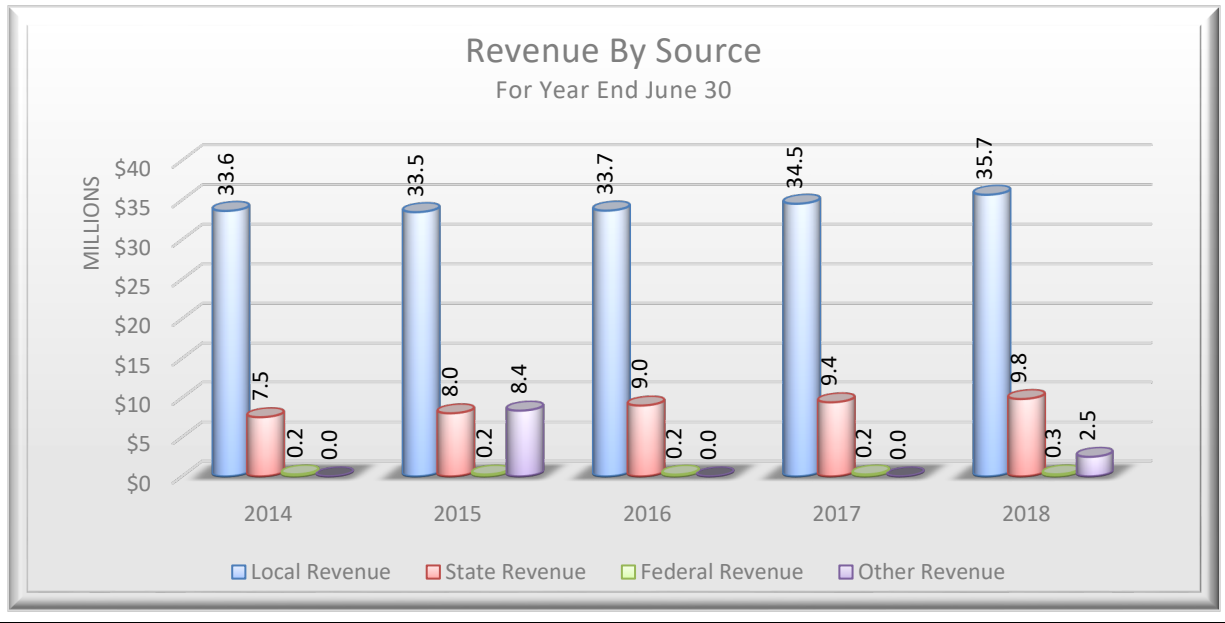
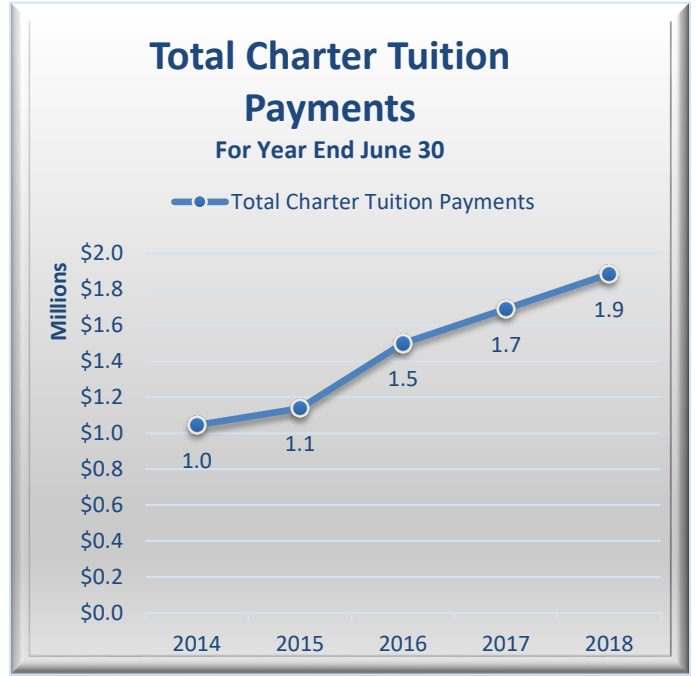
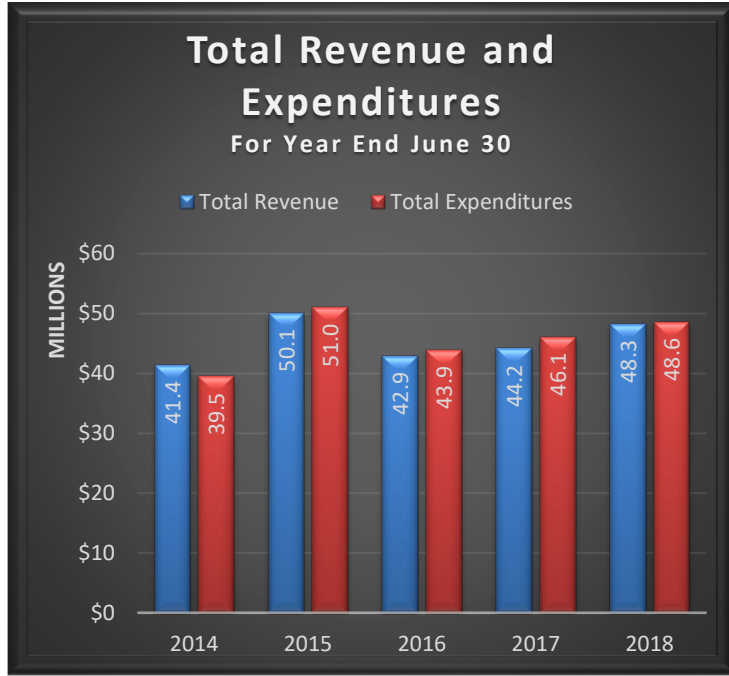


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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.

Financial Information Continued

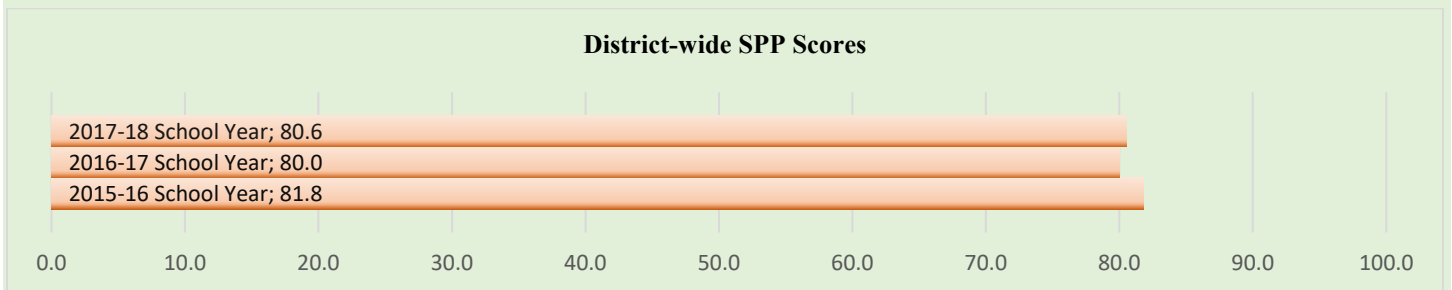


Academic Information

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.¹ 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. 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.²

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



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

² 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.

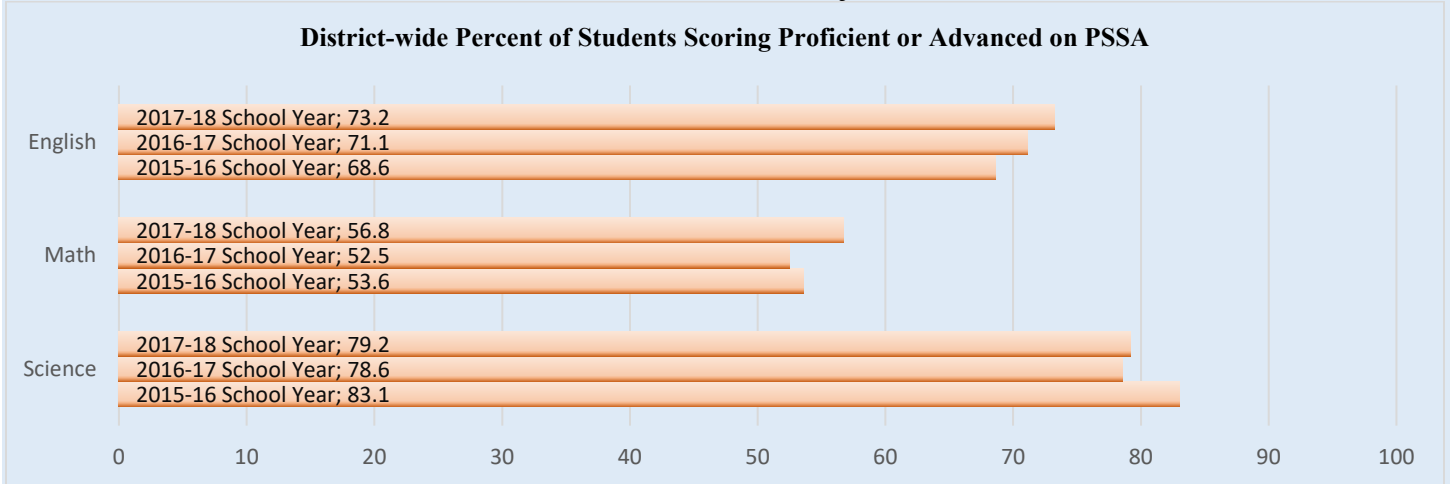
³ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE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

Academic Information Continued

What is the PSSA?

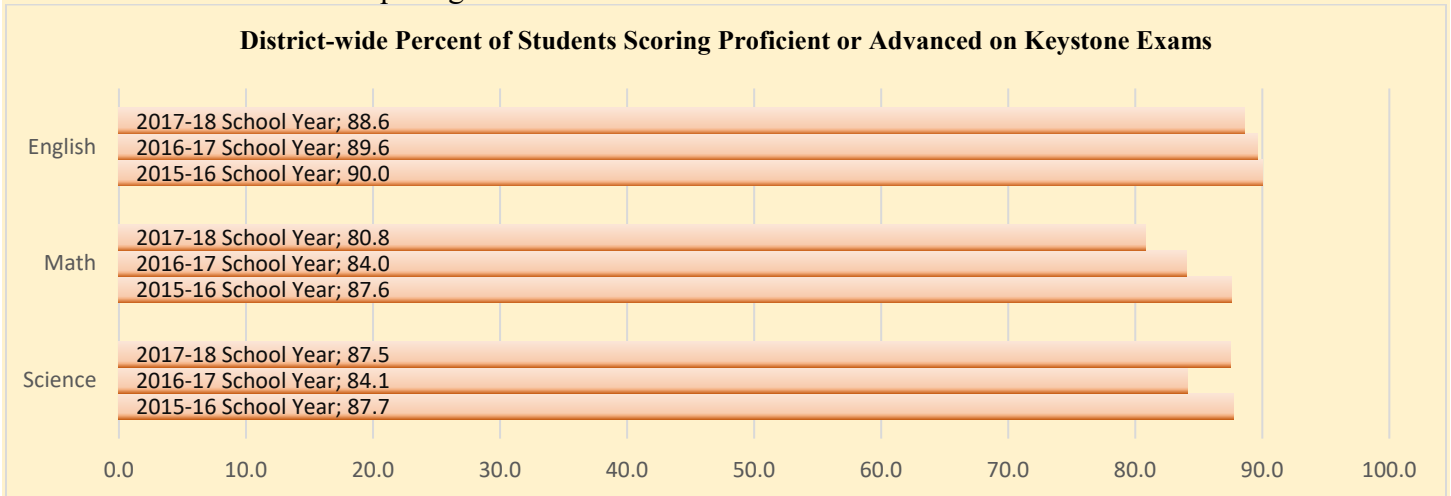
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

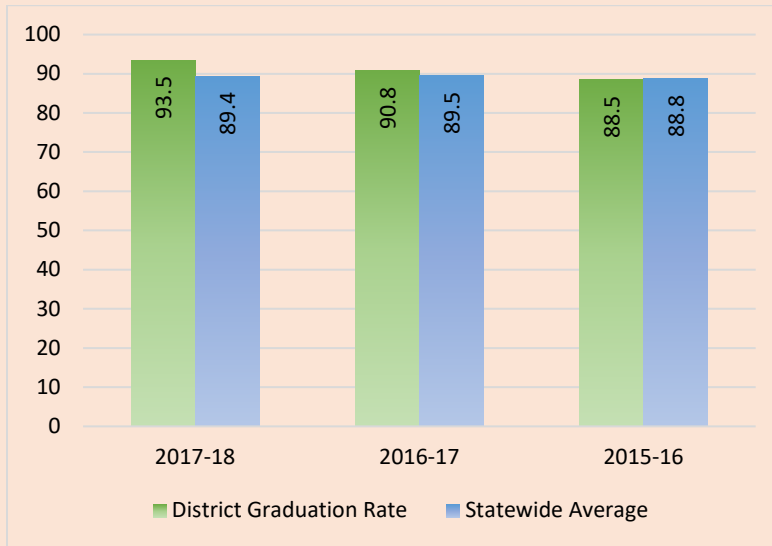


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1).

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 Supporting Documentation for Transportation Reimbursements Received for the 2014-15 School Year and Inaccurately Reported Transportation Data that Resulted in the District Being Underpaid for the 2015-16 through 2017-18 School Years

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 provided 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 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 Saucon Valley School District (District) did not comply with the record retention provisions of the Public School Code (PSC) when it failed to retain adequate source documentation to support transportation reimbursements received from the Pennsylvania Department of Education (PDE) for the 2014-15 school year.⁶ Specifically, the District failed to retain documentation to support the number of students transported and the mileage with and without students that vehicles traveled. Additionally, the District inaccurately reported transportation data for the 2015-16, 2016-17, and 2017-18 school years resulting in the District being underpaid \$3,729.

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 failure to retain adequate documentation pertained to both the District's regular and supplemental transportation reimbursement for the 2014-15 school year. The inaccurate reporting of transportation data pertains to the District's regular transportation reimbursements received for the 2015-16, 2016-17, and 2017-18 school years.

Without proper documentation, we were unable to determine the appropriateness of the \$371,061 in regular and supplemental transportation reimbursements received by the District for the 2014-15 school year. 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

⁶ The District did have appropriate documentation to support the transportation reimbursement received for the 2015-16, 2016-17, and 2017-18 school years.

Criteria relevant to the finding (continued):

Non-reimbursable students

Under Section 2541(b)(1) of the PSC, non-reimbursable students are elementary students who reside within 1.5 miles of their elementary school and secondary students who reside within 2 miles of their secondary school. Non-reimbursable students do not include special education students or students who reside on routes determine by the Pennsylvania Department of Transportation (PennDOT) to be hazardous. See 24 P.S. § 25-2541(b)(1).

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 the Pennsylvania Department of Education (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” 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 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.

years) and be readily available for audit.⁷ 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 must 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 District completed this sworn statement for all four school years discussed in this finding. It is essential that the District accurately report transportation data to PDE and retain the support 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 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.⁸

When we asked District officials for the documentation to support the number of students reported to PDE as transported and the mileage traveled to transport students for the 2014-15 school year, they stated that this information was not retained. Specifically, the District stated that the information was used to report data to PDE but was inadvertently destroyed when the District was purging physical files.

Inaccurate Transportation Data Reported to PDE

The District was underpaid \$3,729 in regular transportation reimbursements due to inaccurately reporting the number of students not eligible for reimbursement and students eligible due to living on a Pennsylvania Department of Transportation (PennDOT) approved hazardous walking route for the 2015-16 through 2017-18 school years.

Non-reimbursable students are defined as elementary students residing less than 1.5 miles from school and secondary students residing less than 2 miles from school, excluding special education students, career and technical students, and students who reside on a hazardous walking route approved by PennDOT. Districts can choose to transport non-reimbursable students, but if transported, the district receives a reduced regular transportation reimbursement from PDE compared to if the students were reimbursable.

⁷ Ibid.

⁸ 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 January 14, 2020).

Criteria relevant to the finding
(continued):

The Pennsylvania Department of Education has established a Summary of Students Transported form (PDE-2089) and relevant instructions specifying how districts are to report nonpublic students transported to and from school.

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE-2089%20SummPupilsTransp.pdf>
(accessed 1/31/20)

Number of Non-reimbursable Pupils Transported on Contracted Vehicles: Enter the number of non-reimbursable pupils (both public and nonpublic pupils) transported on contracted service vehicles. If [a district] transports elementary pupils who reside within 1.5 miles of their school or secondary pupils who reside within 2 miles of their school who are not exceptional children or not required to use a certified hazardous walking route to reach their school, they are non-reimbursable pupils. Pupils who reside as indicated above, but are being transported to/from daycare providers located beyond those distances are still non-reimbursable. The location of their residence is the deciding factor.

The table below illustrates the District’s inaccurate reporting of transportation data during the 2015-16 through 2017-18 school years.

Saucon Valley School District Transportation Data			
School Year	Non-reimbursable Students (Under)/Over Reported	Students Residing on a Hazardous Route (Under)/Over Reported	(Under)/Over Payment
2015-16	(210)	(218)	(\$ 3,507)
2016-17	(3)	26	\$ 1,662
2017-18	27	(13)	(\$ 1,884)
Total	(186)	(205)	(\$ 3,729)

During the 2015-16 school year, the District reported the above transportation data manually. District personnel were responsible for comparing student addresses to District maps/hazardous route documentation and determining if each student met the requirement to be reported as non-reimbursable or reimbursable due to living on a hazardous walking route approved by PennDOT. District personnel responsible for this task had multiple other job duties, and it was clear during our review that this task was not performed accurately.

During the 2016-17 and 2017-18 school years, the District relied on its transportation software to identify non-reimbursable students and students who were reimbursable due to residing on a PennDOT approved hazardous walking route based on student addresses and hazardous walking route documentation that was entered into the system. The District reported inaccurate data in the 2016-17 and 2017-18 school years due to a flaw in the transportation software that resulted in some students with the same address as another student or students being inaccurately classified. In some instances, students with the same address as another student or students were accurately reported and, in other instances, the software would classify one or both students inaccurately. The District was aware of the software flaw and intended to institute a manual review of this data prior to reporting to PDE; however, due to multiple responsibilities, District personnel stated that this review was not performed consistently.

The District did not have written procedures specific to identifying non-reimbursable students and students who reside on PennDOT approved hazardous walking routes. Additionally, the District did not have a second level review of transportation data by someone other than the employee who identified and reported non-reimbursable students and students who reside on a hazardous walking route. Despite the knowledge that the District’s transportation software was inaccurately classifying some

students with the same addresses as other students, the District did not institute a documented second level review of students with the same address.

We provided PDE with reports detailing the transportation reporting errors for the 2015-16, 2016-17, and 2017-18 school years. PDE requires these reports to verify the underpayment to the District. The District's future transportation subsidies should be adjusted by the amount of the underpayment for these three years.

Recommendations

The *Saucon Valley 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 odometer readings and student bus rosters, 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. Ensure that record retention procedures are documented and staff are trained on the procedures.
4. Develop internal control procedures over transportation reporting by implementing a secondary review of all data prior to submission to PDE. This secondary review of data should be performed by an employee other than the District staff member compiling the data to help identify transportation data reporting errors.
5. Develop detailed written transportation reporting procedures specifically addressing the accurate identification and reporting of non-reimbursable students and students who are reimbursable due to residing on a PennDOT approved hazardous walking route.

The *Pennsylvania Department of Education* should:

6. Adjust the District's future allocations to resolve the \$3,729 underpayment to the District.

Management Response

District management provided the following response:

“In response to the findings from the auditor's report for the Saucon Valley School District we will be taking the following steps to rectify the noted deficiencies. The previous Supervisor of Campus Operations did not take measures to retain, review, and certify the collection and submission

of transportation reports for the Department of Education. As the result, we will immediately take the appropriate administrative measures to ensure that we retain all documentation supporting the transportation data reported to the PDE, including odometer readings and student bus rosters in accordance with the PSC's record retention requirements, as well as requirements set forth in school district policy. We shall also establish a safe and adequate location to store documents and calculations supporting the transportation data submitted. We shall also ensure that record retention procedures are documented and staff are trained on such procedures. The Supervisor of Campus Operations shall fulfill these action steps. Additionally, we shall develop internal control procedures over transportation reporting by implementing a secondary review of all data prior to submission to the PDE. Lastly, we will develop detailed written transportation reporting procedures specifically addressing the accurate identification and reporting of non-reimbursable students and students who are reimbursable. Additionally, training will be provided to all users to properly equip them to use the Versatrans software effectively. Once again, the Supervisor of Campus Operations will follow through on all action plans."

Auditor Conclusion

We are encouraged that the District is taking steps to resolve the transportation reporting errors we identified during the audit. We continue to stress the importance of accurately reporting transportation data to ensure accurate reimbursement. We will determine the effectiveness of the District's corrective action during our next audit.

Status of Prior Audit Findings and Observations

Our prior Limited Procedures Engagement of the Saucon Valley 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,⁹ 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, 2014 through June 30, 2018. In addition, the scope of each individual audit objective is detailed on the next page.

The Saucon Valley 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).¹⁰ 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.

⁹ 72 P.S. §§ 402 and 403.

¹⁰ 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, 2014 through June 30, 2018. 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?¹¹
 - ✓ To address this objective, we reviewed a variety of documentation including PDE reports, District-specific transportation reports, lists of students reported to PDE, and the Pennsylvania Department of Transportation (PennDOT) hazardous route approvals. We randomly selected 60 students¹² reported to PDE as reimbursable due to residing on a PennDOT determined hazardous walking route during the 2015-16 through 2017-18 school years.¹³ We verified that each student resided on a PennDOT determined hazardous walking route and that the District was reimbursed accurately for these students. Additionally, we randomly selected 60 students¹⁴ reported by the District to PDE as non-reimbursable during the 2015-16 through 2017-18 school years.¹⁵ We verified that each student met the requirements to be reported as non-reimbursable and the District accurately reported to PDE. We attempted to review the accuracy of the students reported as reimbursable due to residing on a PennDOT determined hazardous walking and the students reported as non-reimbursable during the 2014-15 school year. Finally, we randomly selected 10 of 38 vehicles used to transport students during the 2017-18 school year.¹⁶ We obtained odometer readings, student calendars/rosters, and invoices to ensure that the District accurately calculated and reported transportation data to PDE.

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

¹² While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not, be projected to the population.

¹³ The District reported 427 students residing on a hazardous walking route during the 2015-16 school year, 528 students during the 2016-17 school year, and 570 students during the 2017-18 school year.

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

¹⁵ The District reported 365 non-reimbursable students during the 2015-16 school year, 328 students during the 2016-17 school year, and 376 students during the 2017-18 school year.

¹⁶ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not, be projected to the population.

Our review of this objective disclosed reportable issues as outlined in Finding No. 1 on page 6 of this report

- 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 Code¹⁷ and Public School Employees' Retirement System guidelines?
 - ✓ To address this objective, we reviewed the contracts, settlement agreements, board meeting minutes, board policies, and payroll records for all three individually contracted administrators who separated employment from the District during the period July 1, 2014 through June 30, 2018. Our review of this objective did not disclose any reportable issues.

- Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances¹⁸ as outlined in applicable laws?¹⁹ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - ✓ To address this objective, we randomly selected 10 of the 47 bus drivers transporting District students as of October 2, 2019.²⁰ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.

- Did the District take actions to ensure it provided a safe school environment?²¹
 - ✓ To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, after action reports and fire drills. In addition, we conducted on-site reviews at all three of the District's school buildings to assess whether the District had implemented basic safety practices.²² Due to the sensitive nature of school safety, the results of our review for this object area are not described in our audit report. The results of our review of school safety are shared with District officials, PDE, and other appropriate agencies deemed necessary.

¹⁷ 24 P.S. § 10-1073(e)(v).

¹⁸ 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.

¹⁹ 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*.

²⁰ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not, be projected to the population

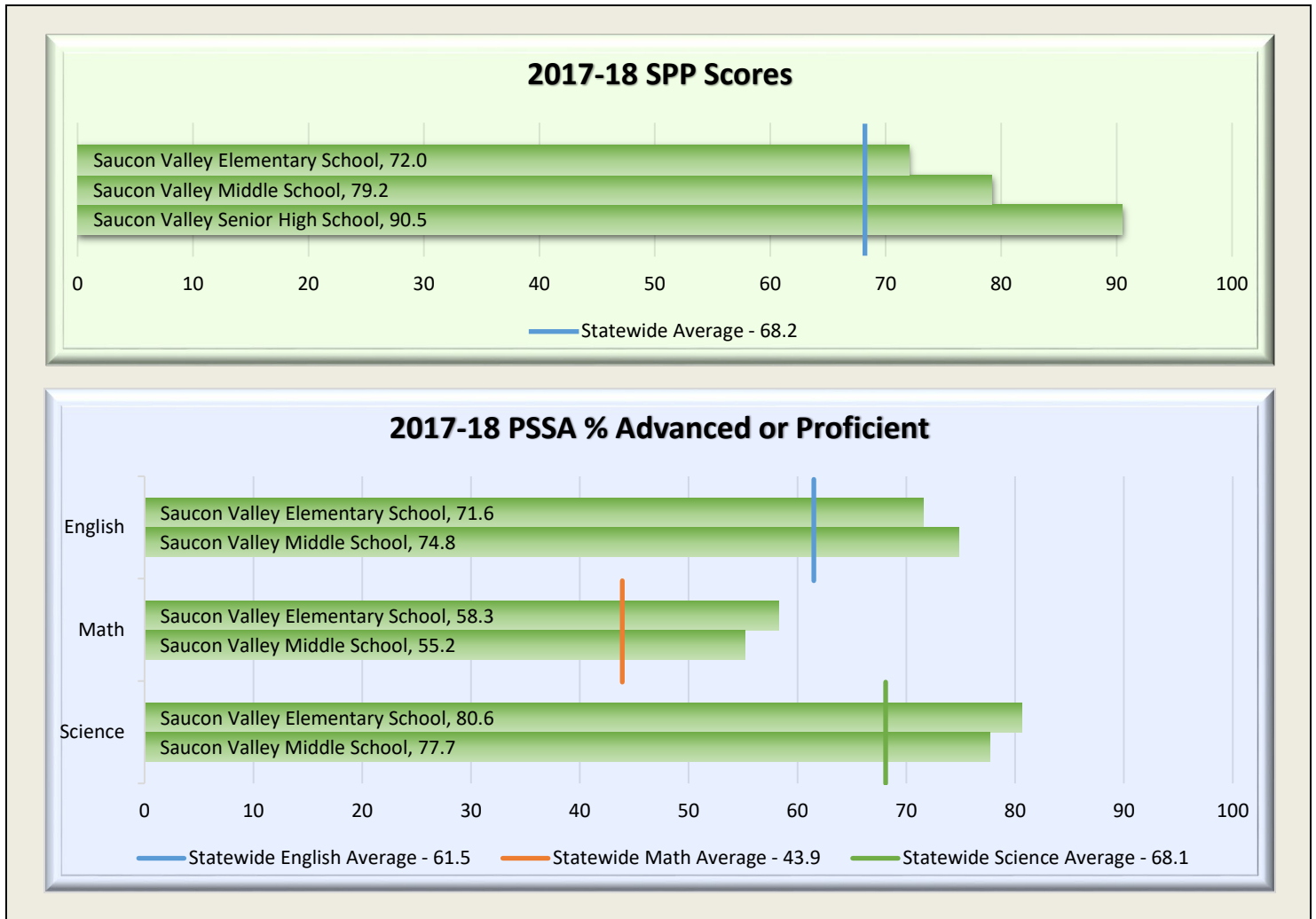
²¹ 24 P.S. § 13-1301-A *et seq.*

²² Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

Appendix B: Academic Detail

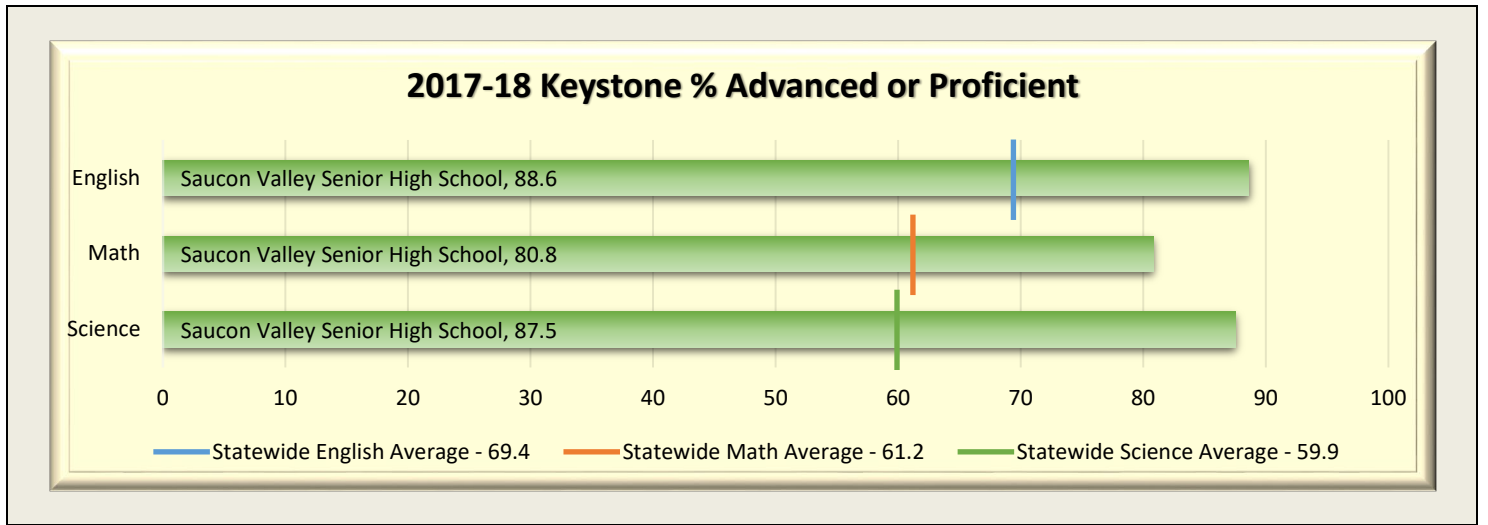
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.²³

2017-18 Academic Data School Scores Compared to Statewide Averages



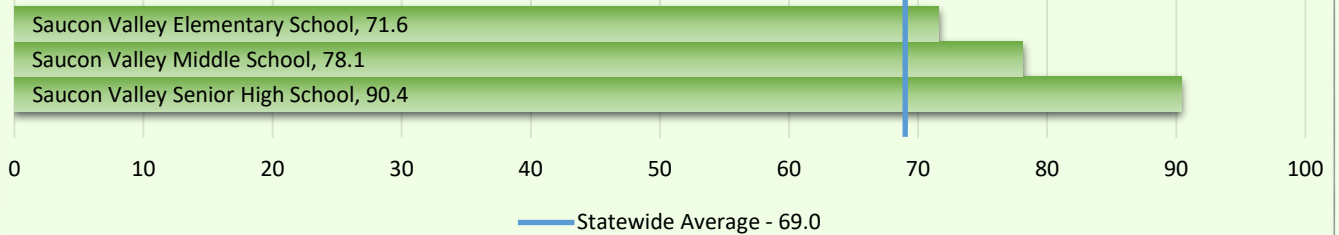
²³ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

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

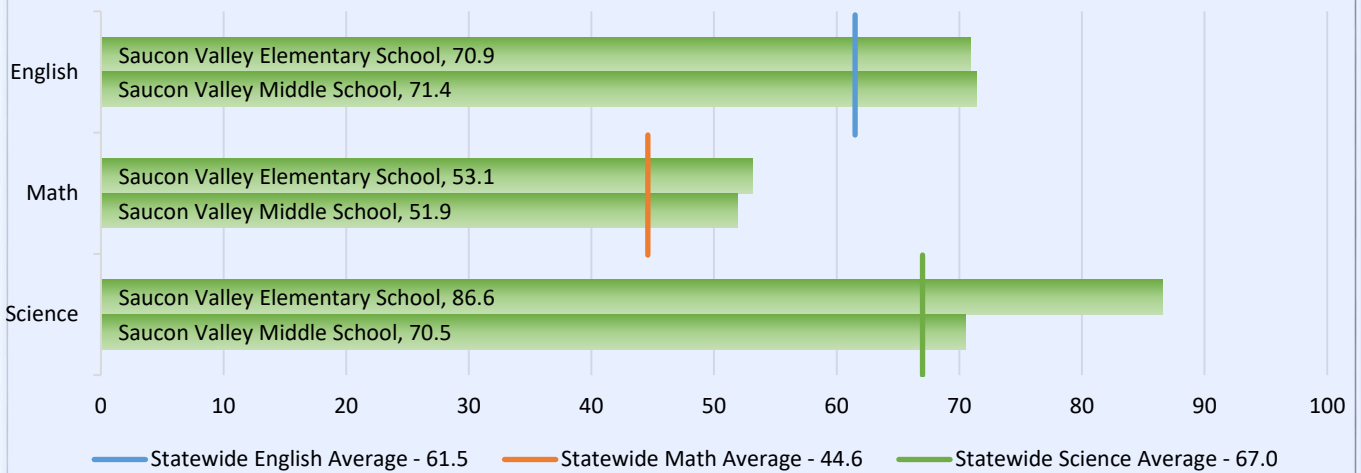


2016-17 Academic Data
School Scores Compared to Statewide Averages

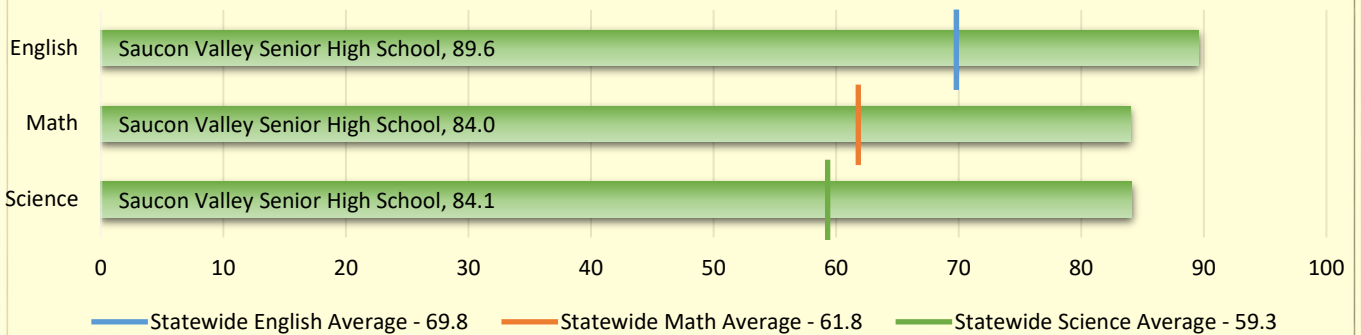
2016-17 SPP Scores



2016-17 PSSA % Advanced or Proficient

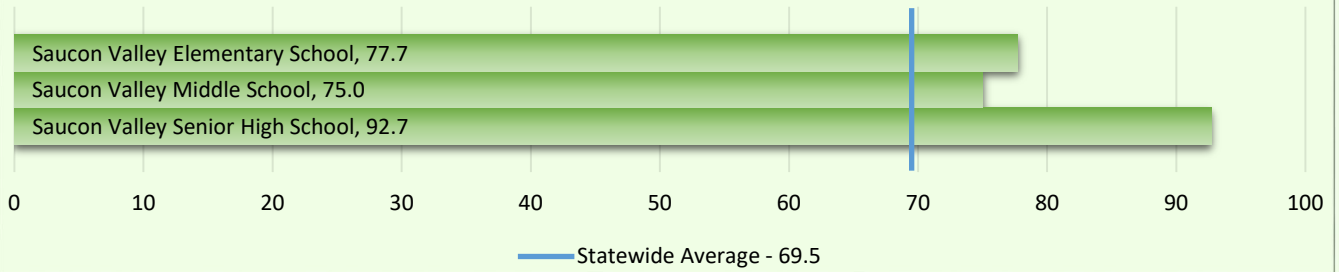


2016-17 Keystone % Advanced or Proficient

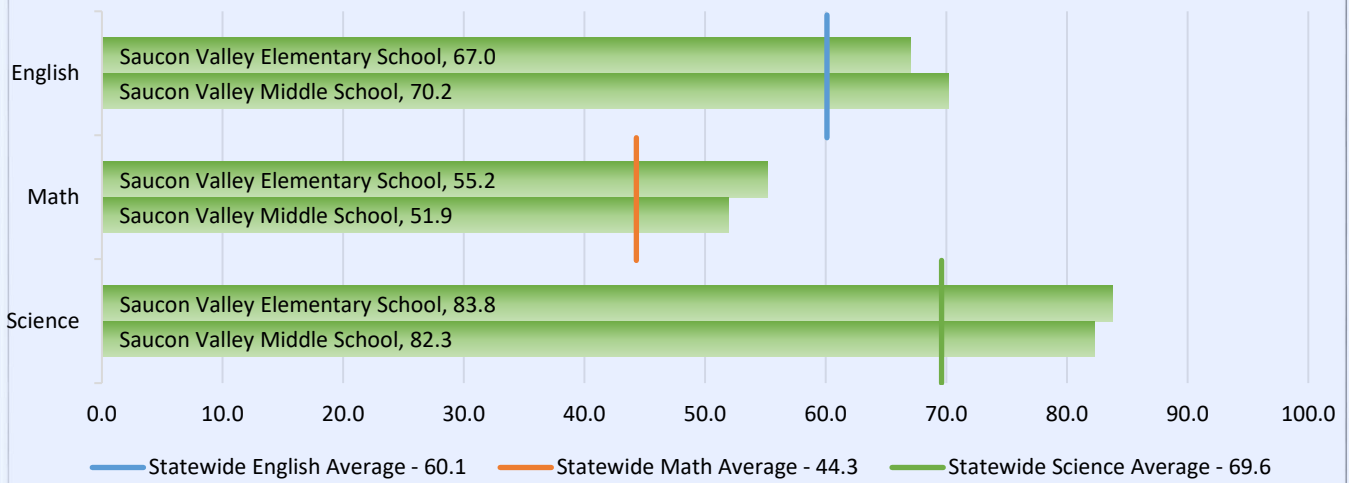


2015-16 Academic Data
School Scores Compared to Statewide Averages

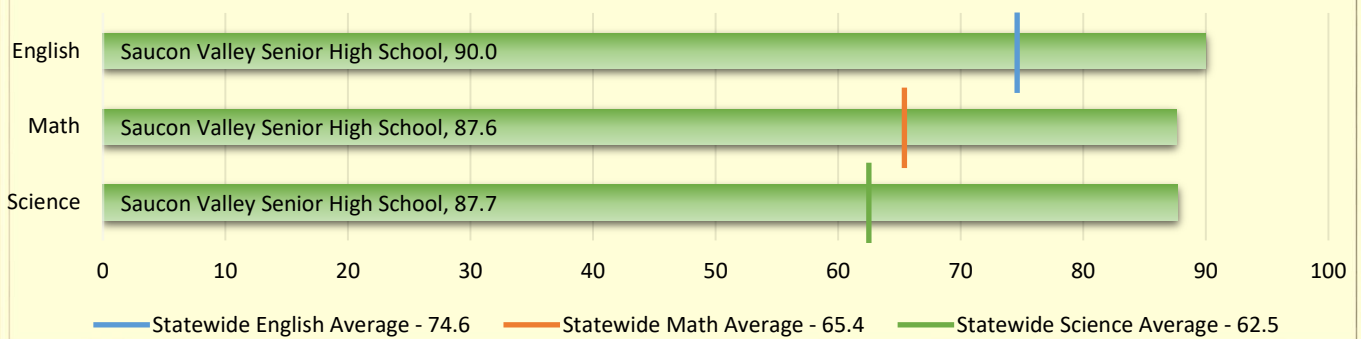
2015-16 SPP Scores



2015-16 PSSA % Advanced or Proficient



2015-16 Keystone % Advanced or Proficient



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