

PERFORMANCE AUDIT

Sharon City School District Mercer County, Pennsylvania

October 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Michael J. Calla, Superintendent
Sharon City School District
215 Forker Boulevard
Sharon, Pennsylvania 16146

Mr. Melvin Bandzak, Board President
Sharon City School District
215 Forker Boulevard
Sharon, Pennsylvania 16146

Dear Mr. Calla and Mr. Bandzak:

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

- Transportation Operations
- Procurement Cards
- 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 Inaccurately Reported Transportation Data to the PDE Resulting in a Net Underpayment to the District of \$187,021

Mr. Michael J. Calla
Mr. Melvin Bandzak
Page 2

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

October 19, 2018

cc: **SHARON CITY SCHOOL DISTRICT** Board of School Directors

Table of Contents

	Page
Background Information	1
Finding	9
Finding – The District Inaccurately Reported Transportation Data to the PDE Resulting in a Net Underpayment to the District of \$187,021	9
Status of Prior Audit Findings and Observations	14
Appendix: Audit Scope, Objectives, and Methodology	15
Distribution List	18

Background Information

School Characteristics 2017-18 School Year ^A	
County	Mercer
Total Square Miles	3.77
Number of School Buildings	4 ¹
Total Teachers	160
Total Full or Part-Time Support Staff	130
Total Administrators	12
Total Enrollment for Most Recent School Year	2,009
Intermediate Unit Number	4
District Vo-Tech School	Mercer County Career Center

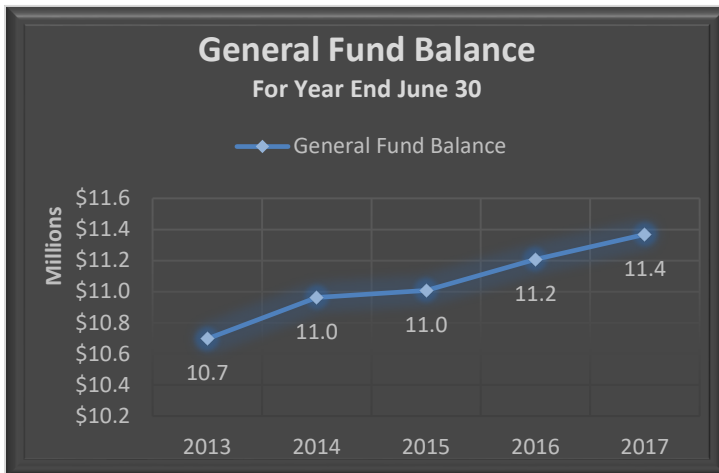
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

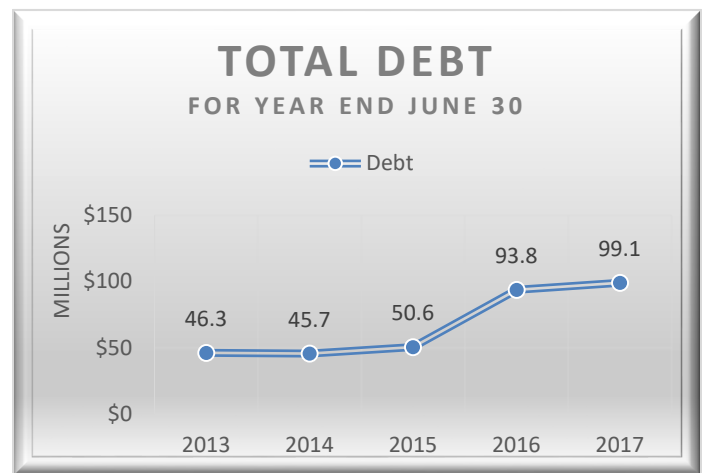
It is the mission of the Sharon City School District, in partnership with families and the community, to provide educational opportunities through a balanced, rigorous and relevant curriculum, delivered by a highly qualified, professional staff to prepare our students to make a positive contribution to society.

Financial Information

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



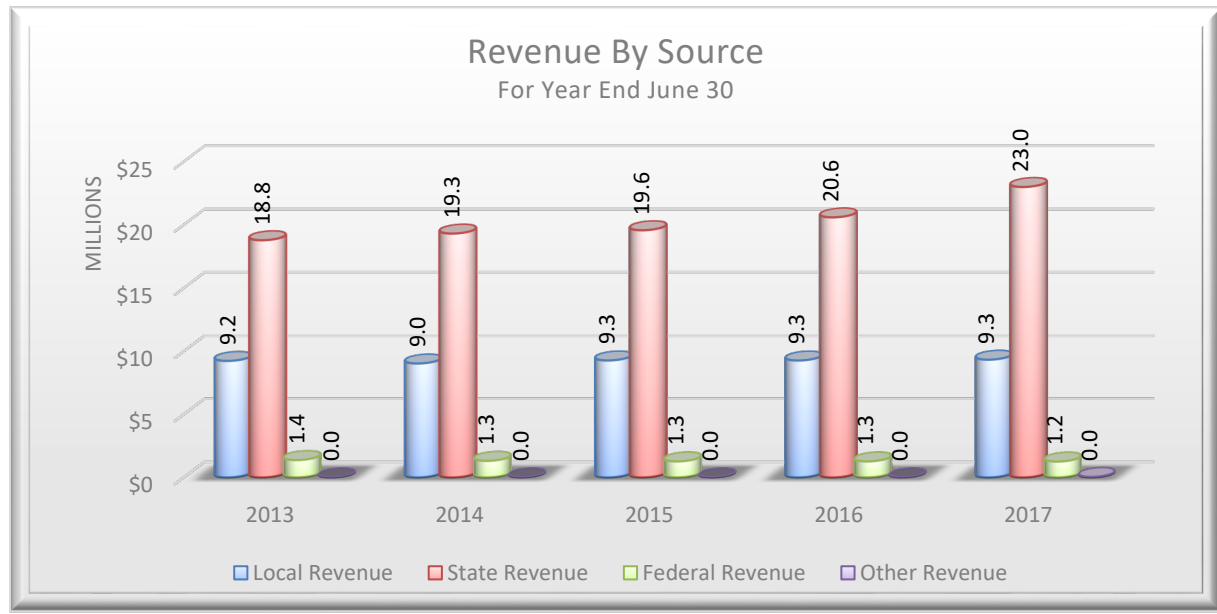
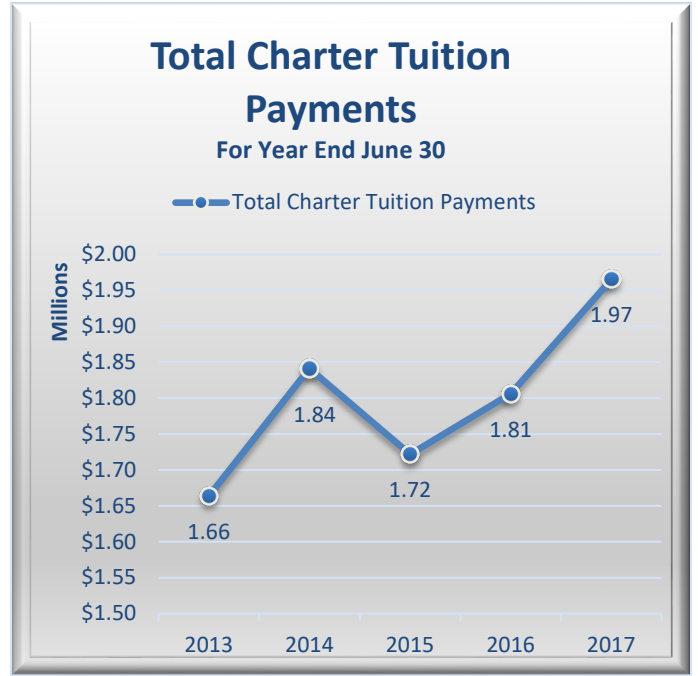
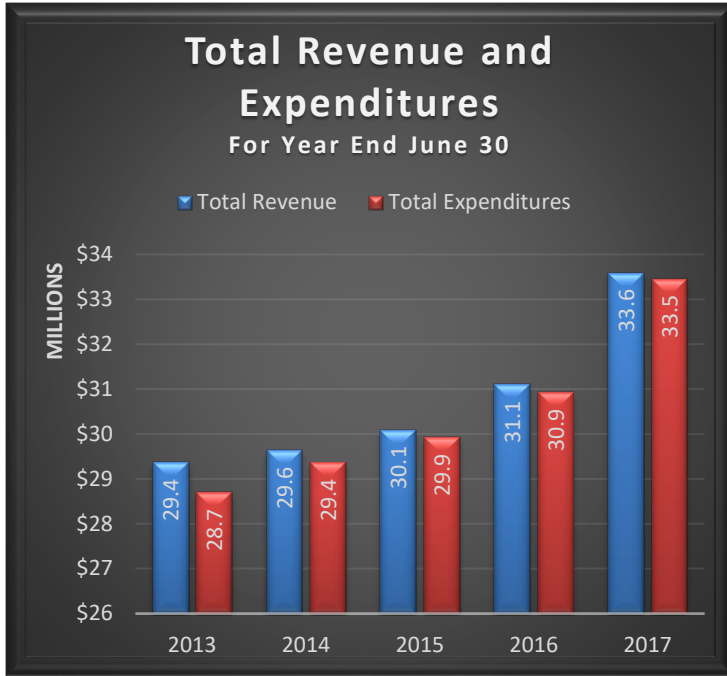
Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

¹ The District's middle school and high school are in the same building.

Financial Information Continued



Academic Information

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from the PDE's data files for the 2014-15, 2015-16 and 2016-17 school years.² These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.³ Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.⁴

What is a SPP score?

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

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

What is the Keystone Exam?

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

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

³ The PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to the PDE's website for general information regarding the issuance of academic scores.

⁴ 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.

⁵ According to the PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with PA Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

⁶ Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. *See* 24 P.S. § 1-121(b)(1).

What is the PSSA?

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

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.⁷ The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.

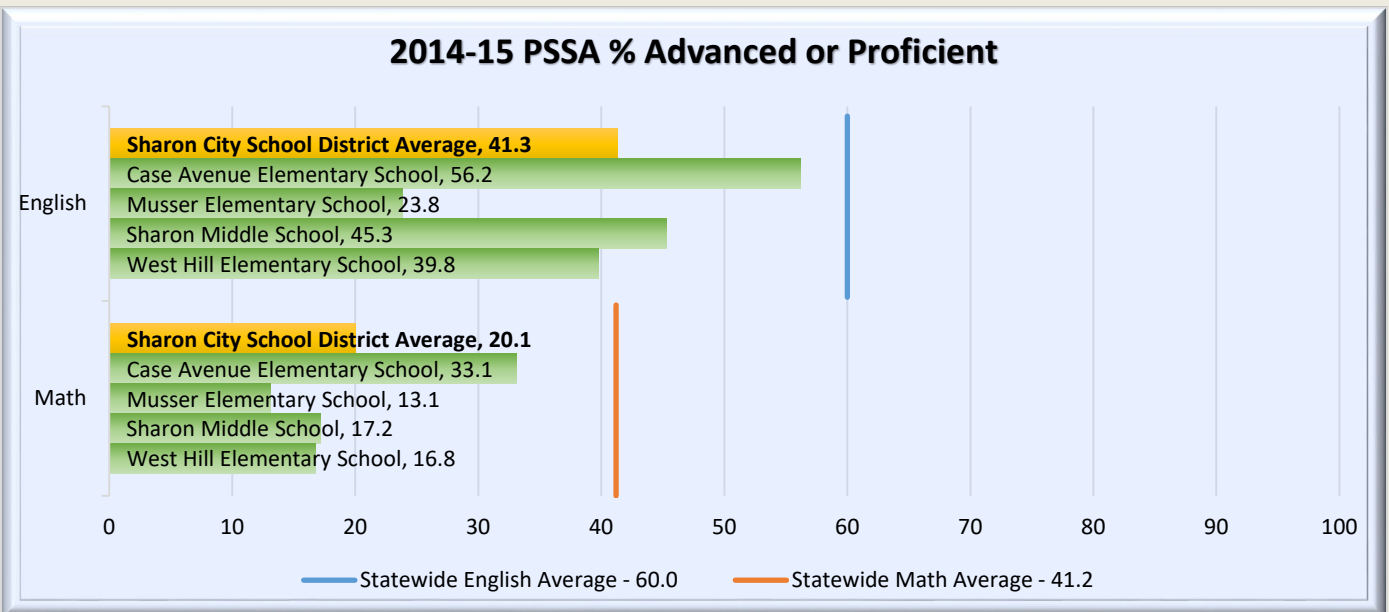
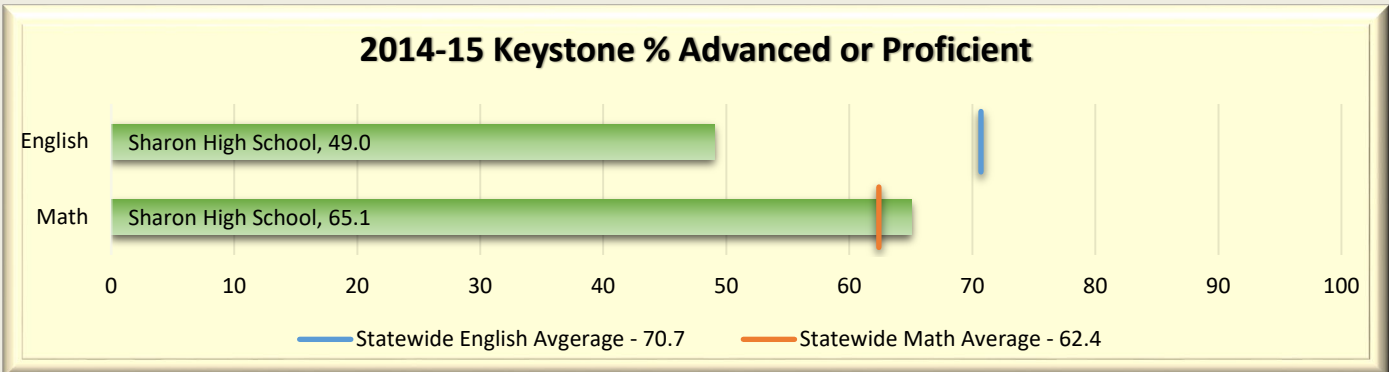
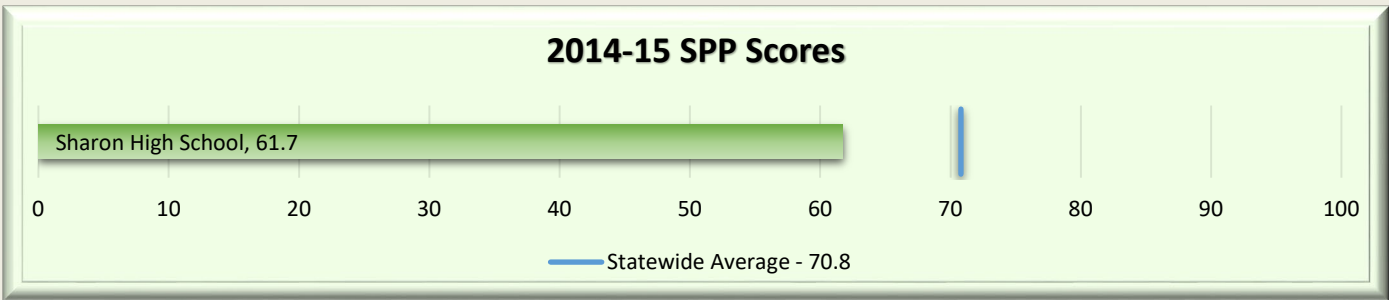
What is a 4-Year Cohort Graduation Rate?

The PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph.⁸

⁷ The PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

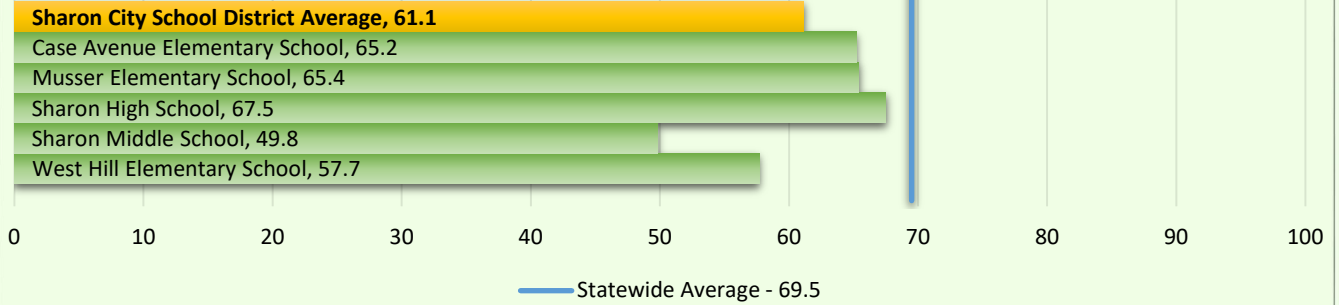
⁸ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

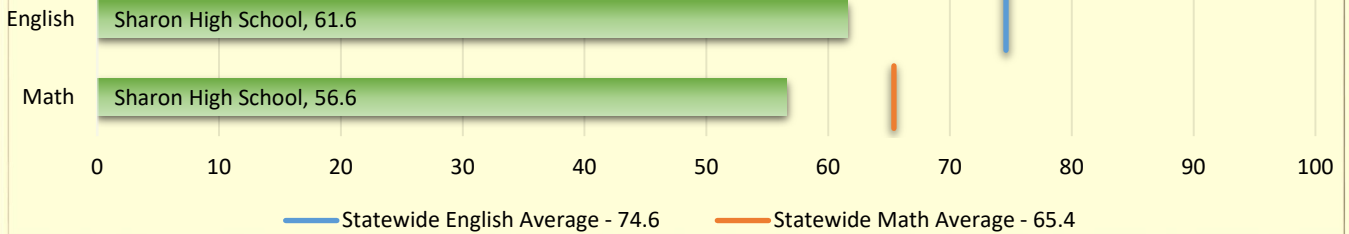


2015-16 Academic Data
School Scores Compared to Statewide Averages

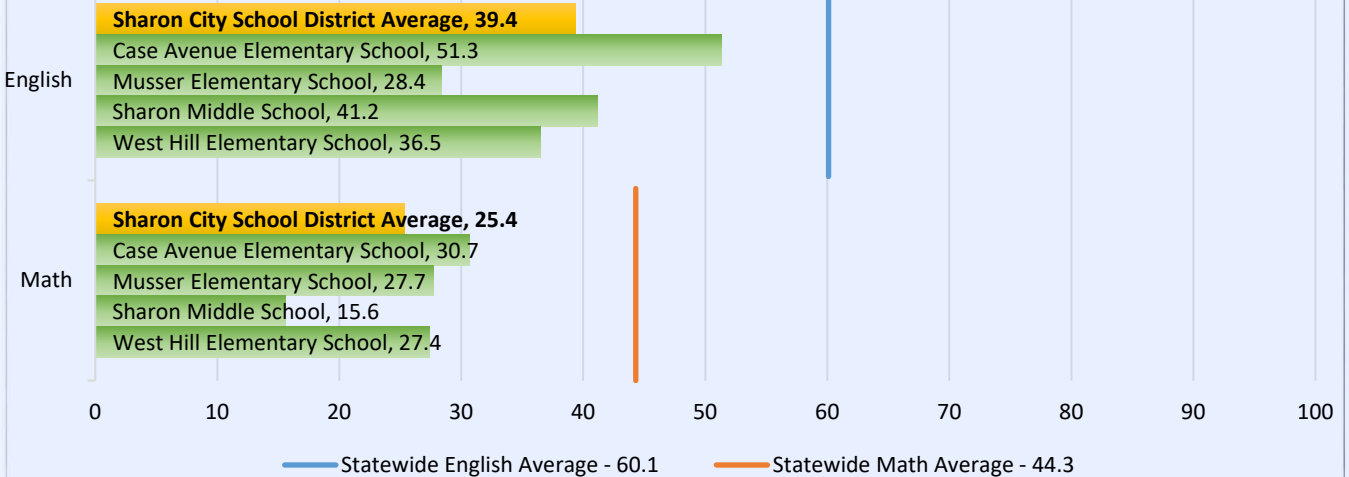
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

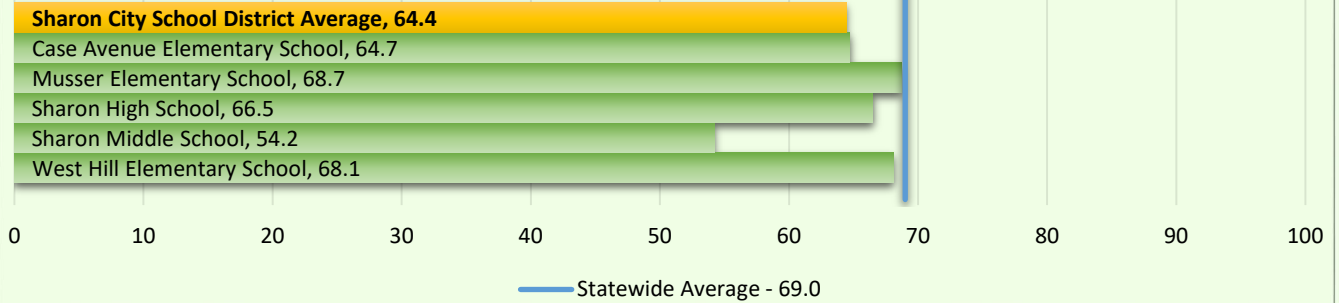


2015-16 PSSA % Advanced or Proficient

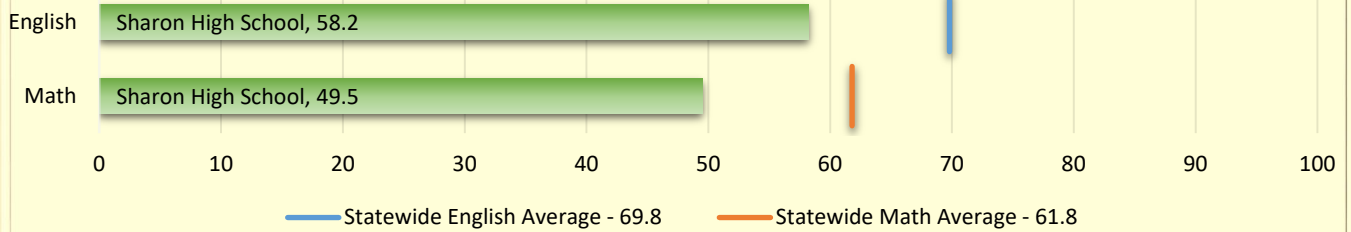


2016-17 Academic Data
School Scores Compared to Statewide Averages

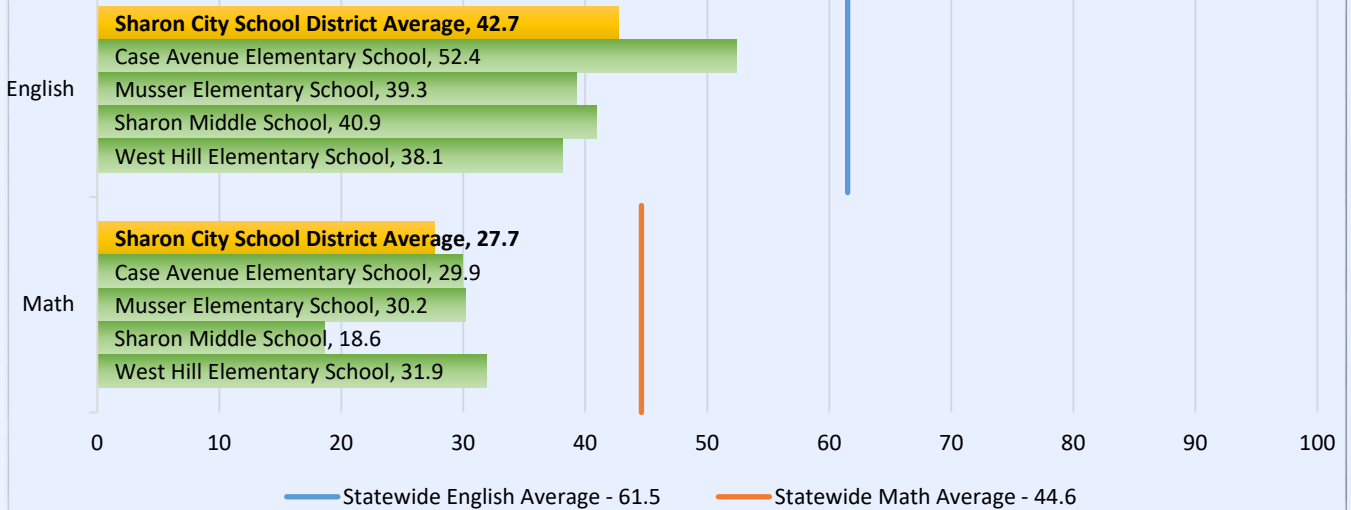
2016-17 SPP Scores



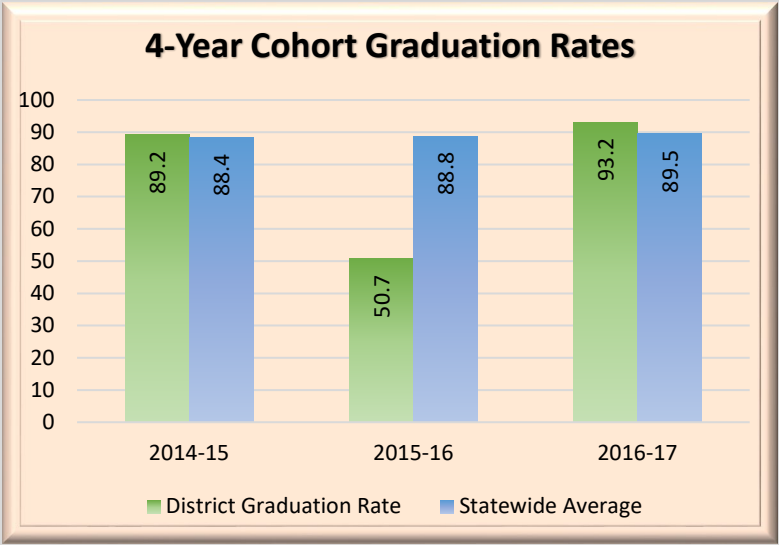
2016-17 Keystone % Advanced or Proficient



2016-17 PSSA % Advanced or Proficient



Graduation Data
District Graduation Rates Compared to Statewide Averages⁹



⁹ The District’s graduation rate for the 2015-16 school year is incorrect. Per discussion with the District, the District determined that multiple layers of errors both human and technical led to this incorrect rate being reported. The District worked with the PDE to make corrections, but the error was uncovered too late to make the changes. The issue was corrected in the 2016-17 school year; however, a corrected rate was not provided for the 2015-16 school year.

Finding

Finding

The District Inaccurately Reported Transportation Data to the PDE Resulting in a Net Underpayment to the District of \$187,021

Criteria relevant to the finding:

Student Transportation Subsidy:

The Public School Code (PSC) provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 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).

Sworn Statement and Annual Filing Requirement

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

The Sharon City School District (District) was underpaid \$187,021 in transportation reimbursement from the Pennsylvania Department of Education (PDE). This net underpayment was due to the District inaccurately reporting the total approved miles traveled, the number of days students were transported, and the number of students transported to and from school during the 2013-14 through 2016-17 school years. A total of 68 vehicles were reported to the PDE as used to transport District students during these school years. The District reported inaccurate transportation data on each vehicle. As a result of reporting inaccurate transportation data to the PDE, the District received almost \$200,000 less than it was eligible to receive.

Districts receive two separate transportation reimbursement payments from the PDE. One reimbursement is based on the number of students transported, the number of days each vehicle was used for transporting students, and the number of miles of vehicles in service, both with and without students (i.e., regular transportation reimbursement). The other reimbursement is based on the number of charter school and nonpublic school students transported (i.e., supplemental transportation reimbursement). The errors we identified in this finding impact the District’s regular transportation reimbursement.

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

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

Since the above listed components are integral to the calculation of the District’s transportation reimbursement, it is essential for the District to properly record, calculate, and report this information to the PDE. The PDE provides instructions to help districts report this information accurately. Relevant portions of these instructions are cited in our criteria box to the left of this finding.

The table below summarizes the District’s reporting errors by school year and the resulting cumulative regular transportation reimbursement underpayments.

Sharon City School District					
Student Transportation Data					
School Year	Total Vehicles	Total Mileage Over/(Under) Reported	Total Days Students Transported Over Reported	Total Number of Students Transported Over Reported	Subsidy Over/ (Underpayment)
2013-14	14	7,084	164	27	\$4,149
2014-15	17	(38,441)	458	34	(\$36,993)
2015-16	18	(122,133)	204	12	(\$92,951)
2016-17	19	(76,701)	234	28	(\$61,226)
Total:	68	(230,191)	1,060	101	(\$187,021)

Criteria relevant to the finding (continued):

Section 2543 of the PSC, entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” states, in pertinent part:

“Annually, each school district entitled to reimbursement on account of student transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to student 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.” *Id.*

Due to the geographic size of the District, approximately four square miles, the District transports only students enrolled in vocational education and special education programs. All other District students are not transported by the District.

The PDE guidelines state the District should report the number of miles per day to the nearest tenth mile that each vehicle travels with and without students, and if that figure changes during the year, to calculate and report a sample average. The District failed to report miles without students for each vehicle during the 2014-15 and 2015-16 school years. The District official responsible for recording and calculating transportation data to be reported to the PDE for the 2013-14 through 2016-17 school years stated that she was unaware that miles without students was required to be reported. However, the District reported miles without students in both the 2013-14 and 2016-17 school years. Total miles were significantly underreported for the 2015-16 school year. For example, one vehicle traveled

Criteria relevant to the finding (continued):

The 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 the PDE.

<http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf>
(accessed 9/11/18)

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.

Number of Days

Report the number of days (a whole number) this vehicle provided to and from school transportation. Count any part of a day as one day. Depending upon the service the vehicle provided, this number could exceed or be less than the number of days the district was in session; however, summer school or “Extended School Year” (*Armstrong v. Kline*) transportation may not be included in this number. “Early Intervention” program transportation may be included. If the district received a waiver of instructional days due to a natural or other disaster (e.g., a hurricane), the waiver does not extend to transportation services. Only days on which transportation was actually provided may be reported.

30.7 miles with students and 10.4 without students, and the District reported 15 miles with students and 5 miles without students. The District’s failure to accurately report total mileage to the PDE for the 2013-14 through 2016-17 school years was the primary cause of the District not receiving the correct amount of transportation reimbursement.

The PDE guidelines also state that the District should report the total number of days each vehicle provides transportation to and from school. The District reported 180 days for each vehicle because that equals the number of days in the school calendar. However, not all vehicles were used for 180 days. We were able to review the transportation contractors’ invoices to determine the number of days each vehicle was used to transport students during the school years reviewed. As illustrated in the table above, the District over reported the total days vehicles transported District students for each year we reviewed.

The total number of students transported was inaccurately calculated and reported to the PDE for all years reviewed due to the District’s failure to follow the PDE guidelines for reporting the total number of students transported. The PDE instructions require that the student count for each vehicle is to be reported as the greatest number of students assigned to ride on the vehicle at any one time during the day. The District did not follow the instructions and instead combined bus runs and over reported the total number of students transported.

The District lacked formal written procedures on how to record, calculate, and report accurate transportation data to the PDE. The errors we identified in this finding and discussions with the District official responsible for reporting this data to the PDE demonstrate that the District lacked a thorough understanding of how to accurately compile and report transportation data during the years we reviewed. The District official responsible for recording and calculating transportation data stated that she received little training in this subject matter. The District also did not have someone other than the official who prepared the data review the data prior to submitting it to the PDE. Despite the errors made and the lack of a review process, the District’s Superintendent certified annually that the transportation data was accurate.

*Criteria relevant to the finding
(continued):*

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.

Transportation reimbursement is a significant revenue source for the District and it is important that current District officials make reporting accurate transportation data to the PDE a priority so the District receives the correct amount of transportation reimbursement.

Recommendations

The Sharon City School District should:

1. Properly train appropriate District officials to ensure that the PDE guidelines are followed in regard to calculating and reporting the miles with and without students, the total number of days each vehicle was used for transporting students, as well as, the total number of students transported.
2. Review the transportation data submitted for years subsequent to those reviewed during this audit for errors similar to those identified in this finding and make revisions to be submitted to the PDE if necessary.
3. Review the monthly invoices submitted to the District by the transportation contractor to calculate the number of days of service for each vehicle.
4. Implement a procedure to have a District official, other than the person who prepares the data, review and approve transportation data prior to submission to the PDE to help ensure accuracy.

The Pennsylvania Department of Education should:

5. Adjust the District's future subsidies to resolve the net underpayment of \$187,021.

Management Response

District management provided the following response:

“The District will provide proper training for the individual responsible for the filing of the transportation reports as well as for a backup individual to assist with the implementation of recommendation number four.

After training has been received, the District will review what has been submitted subsequent to the audit period to review for errors.

The District will ensure all required information is received by the subcontracted transportation service provider and will review them to calculate the necessary information.

The District will have another employee review the data prior to the Superintendent signing off on the report prior to submission to PDE.”

Auditor Conclusion

We are encouraged that the District intends to implement our recommendations. We continue to emphasize that transportation reimbursement is a significant revenue source for the District and it is important for the District to ensure accurate reporting of transportation data. We will review the corrective action stated by the District in its management response and any other corrective action implemented by the District during our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Sharon City School District resulted in no findings or observations.

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

Scope

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

The Sharon City 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).¹¹ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

¹⁰ 72 P.S. §§ 402 and 403.

¹¹ Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

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

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

- ✓ Transportation Operations
- ✓ Procurement Cards
- ✓ 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?¹²
 - To address this objective, we reviewed all vehicles reported for the 2013-14 through 2016-17 school years.¹³ We reviewed the District's supporting documentation to determine if the District accurately calculated and reported to the PDE daily mileage, days of service and number of students transported for these vehicles. We reviewed mileage sheets and odometer readings to support mileage reported for all vehicles. We also reviewed vehicle rosters to ensure total students transported was calculated and reported accurately. Additionally we reviewed the District's schedule along with invoices from the District's contractors' to ensure total days transported was accurate. The results of our review of this objective can be found in the Finding on page 9 in this report.
- ✓ Did the District have board-approved policies over its procurement cards? Were procurement cards used in accordance with these policies and procedures and used only to purchase items for the District?

¹² See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹³ The District reported 68 total vehicles to the PDE during this time period. 14 vehicles for the 2013-14 school year, 17 vehicles for the 2014-15 school year, 18 vehicles for the 2015-16 school year, and 19 vehicles for the 2016-17 school year.

- To address this objective, we interviewed District staff and obtained and reviewed the District’s credit card policy and internal review procedures. We also obtained the District’s credit card statements for the 2016-17 school year. We selected three months with the highest total dollar amount of charges.¹⁴ These three months had a total of 22 transactions. We performed detailed testing on all 22 transactions. Detailed testing included reviewing purchasing orders and corresponding receipts and ensuring that all purchases were approved and that sales tax was not paid. Our review of this objective did not result in any reportable issues.
- ✓ Did the District ensure that bus drivers transporting District students had the required driver’s license, physical exam, training, background checks, and clearances as outlined in applicable laws?¹⁵ 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 selected all 11 bus drivers transporting District students as of May 18, 2018. We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not result in any reportable issues.
- ✓ Did the District take actions to ensure it provided a safe school environment?¹⁶
 - To address this objective, we reviewed a variety of documentation including safety plans, training schedules, anti-bullying policies, fire and emergency drills documentation and after action reports. In addition, we conducted on-site reviews at three out of the District’s four school buildings¹⁷ to assess whether the District had implemented basic safety practices.¹⁸ Due to the sensitive nature of school safety, the results of our review of this objective are not described in our audit report. The results of our review of school safety are shared with District officials, the PDE, and other appropriate agencies as deemed necessary.

¹⁴ The transactions were selected because we considered them to have a higher risk of non-compliance policies and procedures for procurement cards. Therefore, the selection is not representative of the population of procurement card transactions, and the results should not be projected to that population.

¹⁵ 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*.

¹⁶ 24 P.S. § 13-1301-A *et seq.*

¹⁷ 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.

¹⁸ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

Distribution List

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

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Joe Torsella

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

Mrs. Danielle Mariano

Director
Bureau of Budget and Fiscal Management
Pennsylvania Department of Education
4th Floor, 333 Market Street
Harrisburg, PA 17126

Dr. David Wazeter

Research Manager
Pennsylvania State Education Association
400 North Third Street - Box 1724
Harrisburg, PA 17105

Mr. Nathan Mains

Executive Director
Pennsylvania School Boards Association
400 Bent Creek Boulevard
Mechanicsburg, PA 17050

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.