

# PERFORMANCE AUDIT

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## Slippery Rock Area School District Butler County, Pennsylvania

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November 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Dr. Alfonso Angelucci, Superintendent  
Slippery Rock Area School District  
201 Kiester Road  
Slippery Rock, Pennsylvania 16057

Ms. Sara Whitman, Board President  
Slippery Rock Area School District  
201 Kiester Road  
Slippery Rock, Pennsylvania 16057

Dear Dr. Angelucci and Ms. Whitman:

We have conducted a performance audit of the Slippery Rock Area School District (District) for the period July 1, 2016 through June 30, 2020, 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:

- Nonresident Student Data
- Bus Driver Requirements
- Transportation Operations

We also evaluated the application of best practices and determined compliance with certain legal and other requirements in the area of school safety, including compliance with fire and security drills. 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 noncompliance and significant internal control deficiencies in the area of nonresident student data. These deficiencies are detailed in the finding in this report titled:

**The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Nonresident Student Data Reported to PDE Resulting in an Overpayment of \$59,558**

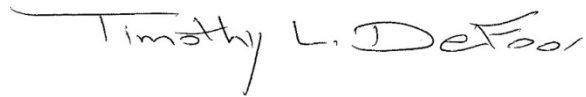
In addition, we found that the District performed adequately in the areas of bus driver requirements and transportation operations, and we did not identify any internal control deficiencies.

Our audit finding and recommendations have been discussed with the District's management 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 relevant requirements.

Dr. Alfonso Angelucci  
Ms. Sara Whitman  
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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

November 17, 2021

cc: **SLIPPERY ROCK AREA SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2020-21 School Year*	
County	Butler
Total Square Miles	140
Number of School Buildings	4
Total Teachers	151
Total Full or Part-Time Support Staff	48
Total Administrators	9
Total Enrollment for Most Recent School Year	1,852
Intermediate Unit Number	4
District Career and Technical School	Butler County Area Vocational-Technical School

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

## Mission Statement\*

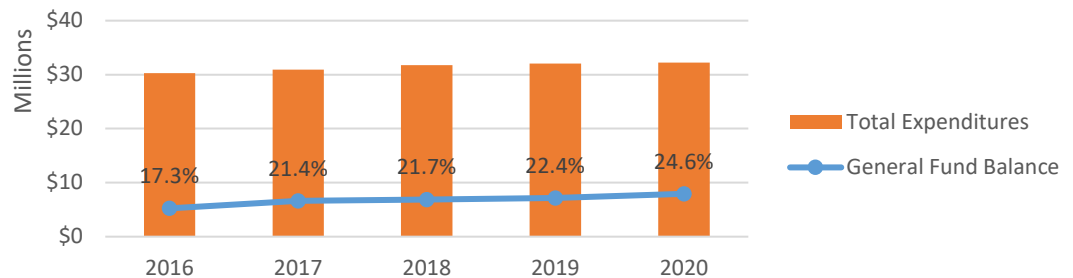
Cultivating knowledge & encouraging independence.

## Financial Information

The following pages contain financial information about the Slippery Rock 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**.

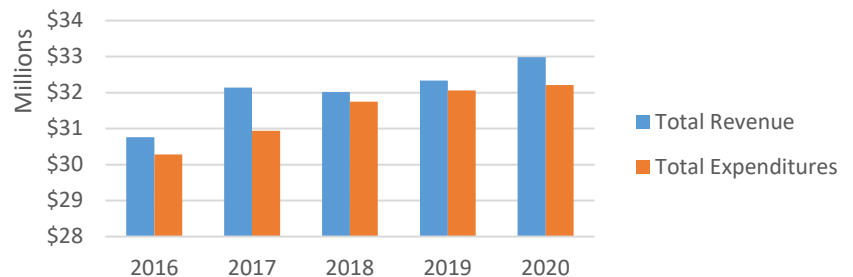
### General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$5,242,130
2017	\$6,629,055
2018	\$6,891,559
2019	\$7,165,532
2020	\$7,935,448



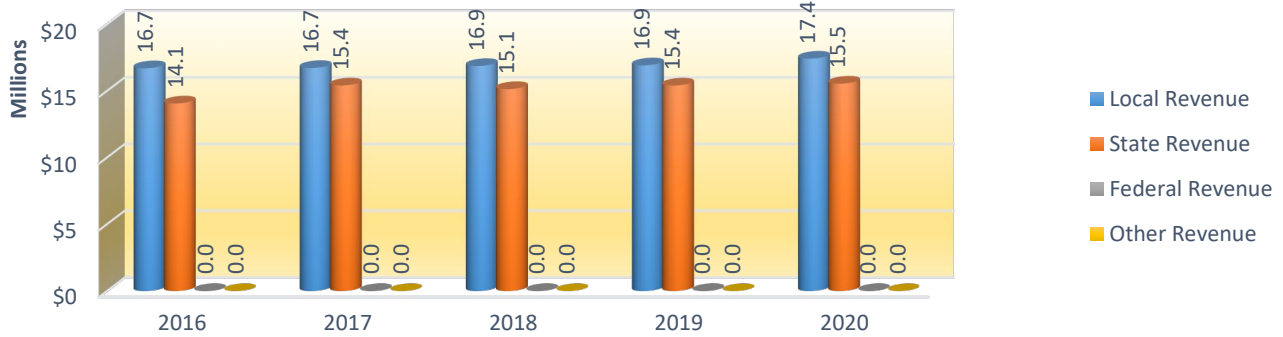
### Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$30,764,171	\$30,278,442
2017	\$32,138,450	\$30,939,107
2018	\$32,013,147	\$31,750,638
2019	\$32,331,141	\$32,057,168
2020	\$32,979,462	\$32,209,546

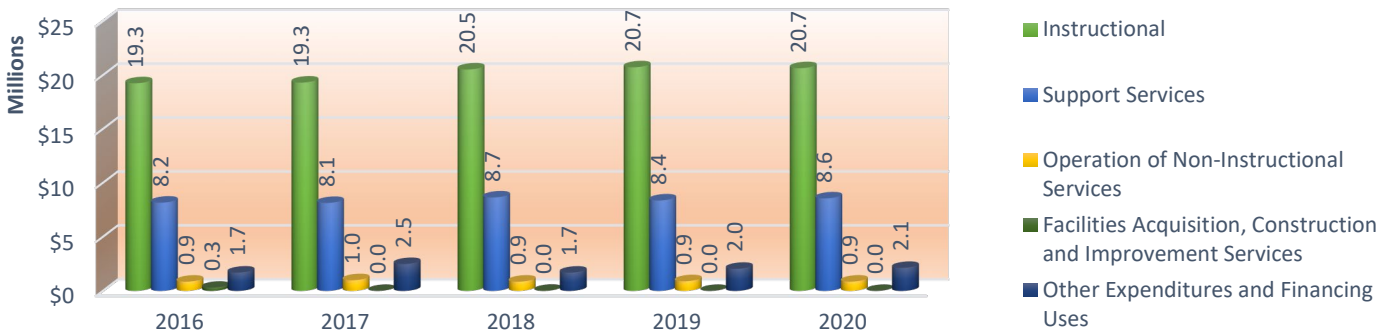


## Financial Information Continued

### Revenues by Source

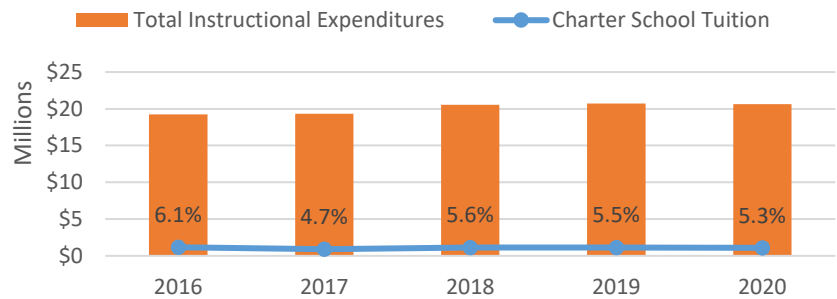


### Expenditures by Function

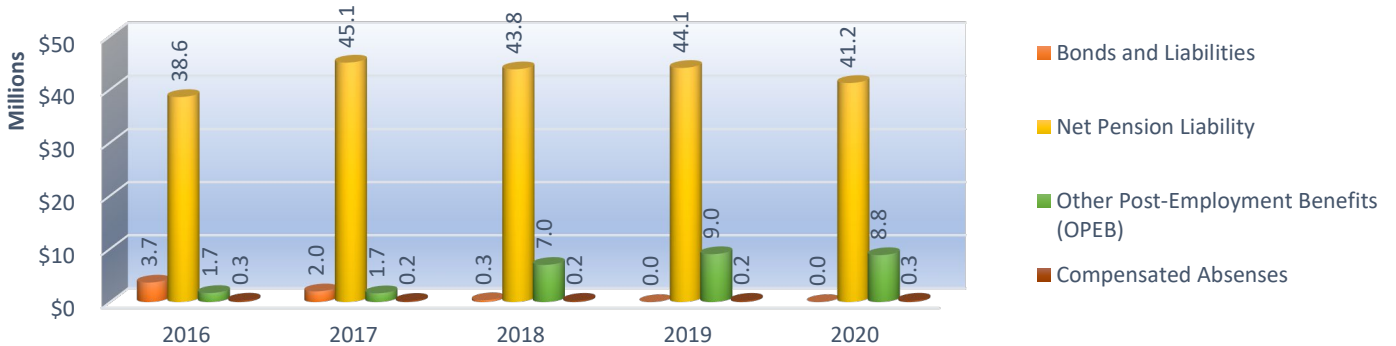


### Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$1,167,818	\$19,253,191
2017	\$903,865	\$19,317,180
2018	\$1,143,036	\$20,533,693
2019	\$1,143,148	\$20,736,226
2020	\$1,093,070	\$20,652,263



### Long-Term Debt

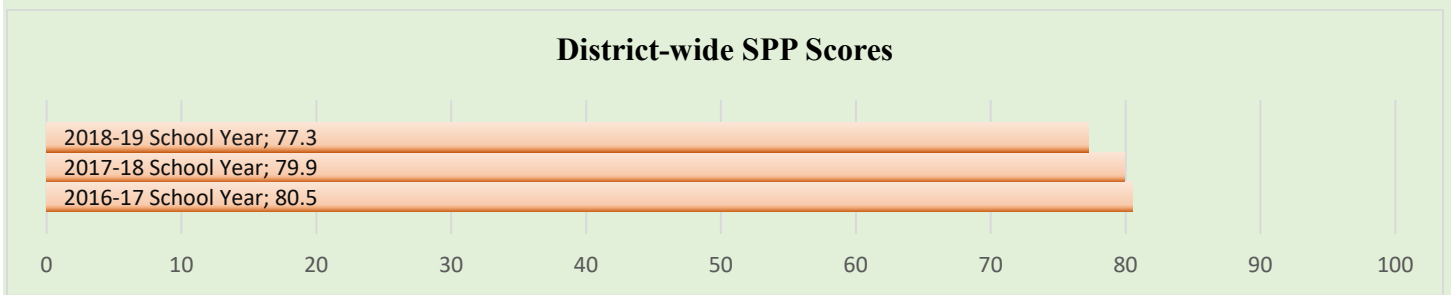


## Academic Information<sup>1</sup>

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.<sup>2</sup> In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.<sup>3</sup> 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.



<sup>1</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publicly available website.

<sup>2</sup> 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.

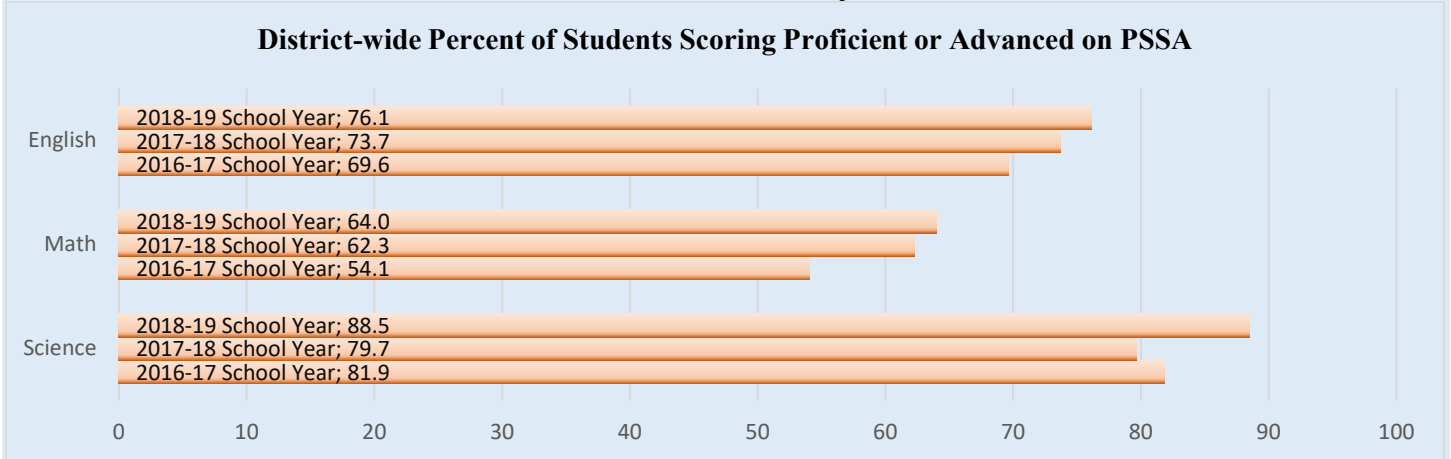
<sup>3</sup> Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

## Academic Information Continued

### What is the PSSA?

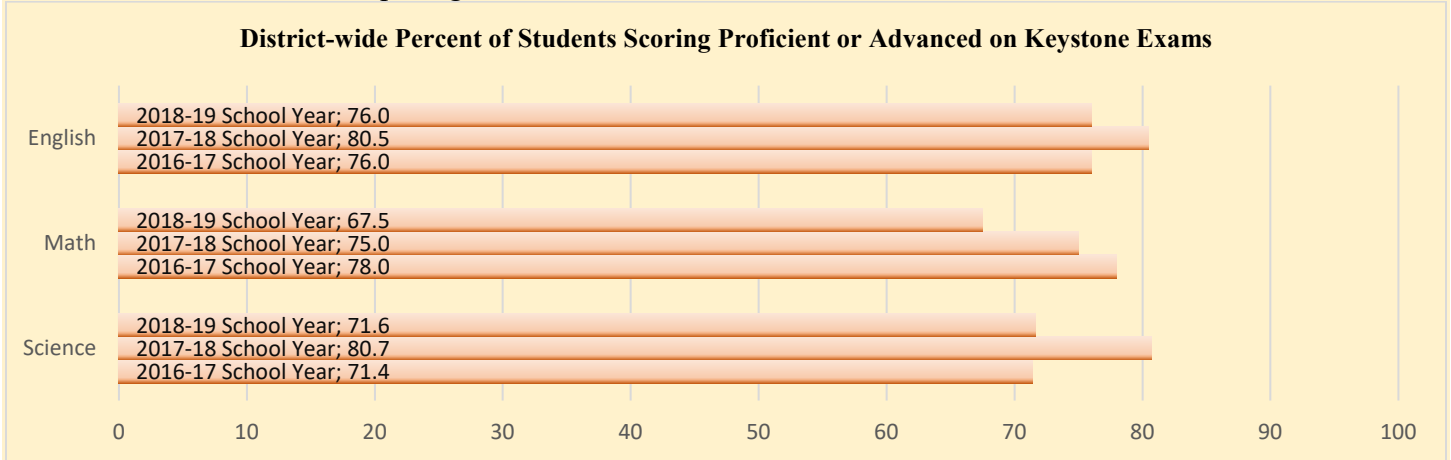
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, 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.<sup>4</sup> In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.



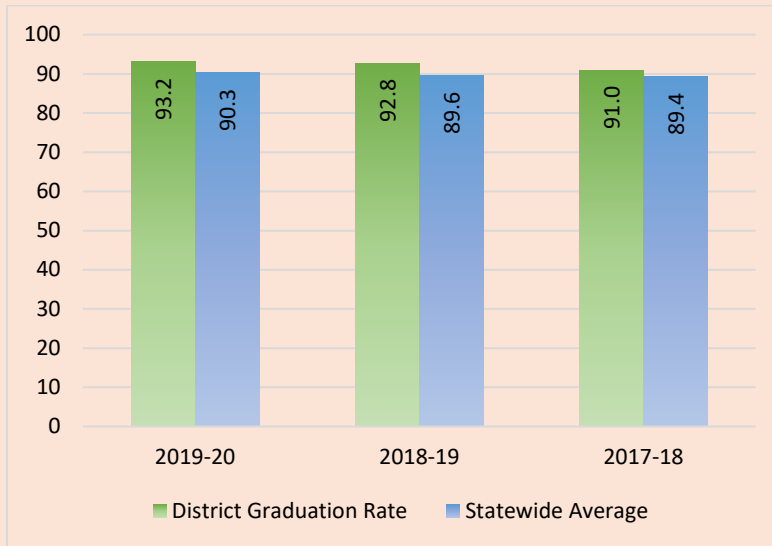
<sup>4</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (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.<sup>5</sup>



<sup>5</sup> 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>.

## Finding

### Finding

### The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Nonresident Student Data Reported to PDE Resulting in an Overpayment of \$59,558

#### *Criteria relevant to the finding:*

The State Board of Education's regulations and Pennsylvania Department of Education guidelines govern the classifications of nonresident children placed in private homes based on the criteria outlined in the Public School Code (PSC).

#### **Payment of Tuition**

Subsection (a) of Section 1305 (relating to nonresident child placed in home of resident) of the PSC provides for Commonwealth payment of tuition for nonresident children placed in private homes as follows:

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

We found that the Slippery Rock Area School District (District) failed to implement adequate internal controls over the categorization and reporting of nonresident student data resulting in a \$59,558 overpayment from the Pennsylvania Department of Education (PDE).<sup>6</sup> This overpayment was caused by the District inaccurately reporting the number of foster students educated by the District during the 2016-17 through 2018-19 school years.<sup>7</sup>

**Background:** School districts are entitled to receive Commonwealth paid tuition for educating certain nonresident students. For a district to be eligible to receive Commonwealth paid tuition, the District must ensure that the student has met all four eligibility components:

- 1) The student's parent/guardian must not be a resident of the educating district.
- 2) The student must have been placed in a private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution.<sup>8</sup>
- 3) The district resident must be compensated for the care of the student.
- 4) The student must not be in pre-adoptive status.

These students are commonly referred to as "foster students" and it is the mandate of the educating district to obtain the required documentation to correctly categorize and accurately report these students that the district educated to PDE. Further, the district must obtain updated documentation for each year that the district reports a student as a nonresident student.

Because school districts can be eligible for additional revenue for educating nonresident students, it is essential for school districts to properly identify, categorize, and report nonresident students that it educated to PDE. Therefore, this District, like all other school districts, should have a strong system of internal controls over this process that should include, but not be limited to, the following:

- Training on PDE reporting requirements.

<sup>6</sup> The District received a total of \$161,587 in nonresident reimbursements for the 2016-17 through 2018-19 school years.

<sup>7</sup> Our review found that the District accurately reported foster student data for the 2019-20 school year.

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

Criteria relevant to the finding  
(continued):

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

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

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

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

- Written internal procedures to ensure compliance with PDE requirements.
- Reconciliations of source documents to information reported to PDE.

### Foster Student Reporting Errors

We found that the District made a total of seven reporting errors during the audit period. The reporting errors involved seven distinct students who were improperly reported. The following table details the number of students that the District inaccurately reported each year and the resulting overpayment to the District.

Slippery Rock Area School District Foster Student Data		
School Year	Number of Students Inaccurately Reported	Overpayment
2016-17	1	\$10,477
2017-18	1	\$ 9,689
2018-19	5	\$39,392
<b>Total</b>	<b>7</b>	<b>\$59,558</b>

The primary reason for the errors was the District inaccurately reporting students as foster students for the entire school year when these students were residents for only part of the school year. Four students were placed in foster care during various times of the school year; however, the District reported them as foster students for the entire school year. Additionally, the District did not ensure that all students reported as foster students met all the eligibility components to be reimbursed by the Commonwealth.

### Significant Internal Control Deficiencies

The District did not have an adequate internal control system over the process of categorizing and reporting foster student data to PDE. The District relied on multiple District employees to categorize and report nonresident students. These employees were not adequately trained on the PDE requirements and the documentation needed to demonstrate compliance with foster student eligibility criteria. For example, the District incorrectly believed that it was eligible to report students as foster students for the entire school year even if the students were residents for only part of the school year. A reconciliation to source documents to ensure each foster student met the eligibility requirements was not performed during the audit period. Finally, the District did not have written policies and procedures to assist its employees in properly identifying, categorizing, and reporting foster students.

**Future Reimbursement Adjustment:** We provided PDE with documentation detailing the reporting errors we identified for the 2016-17, 2017-18, and 2018-19 school years. We recommend that PDE adjust the District’s future subsidy reimbursement amount by the \$59,558 that we calculated as an overpayment.

### **Recommendations**

The *Slippery Rock Area School District* should:

1. Develop and implement an internal control system governing the process of categorizing and reporting foster student data. The internal control system should include, but not be limited to, the following:
  - a) All personnel involved in categorizing and reporting foster student data are trained on PDE’s reporting requirements.
  - b) A review of foster student data is conducted by an employee—other than the employee who prepared the data—before it is submitted to PDE.
  - c) Written procedures are developed to document the categorization and reporting process for foster student data.
2. Perform a reconciliation of the foster student data to source documents to ensure students meet the eligibility criteria for a foster student before reporting the data to PDE.

The *Pennsylvania Department of Education* should:

3. Adjust the District’s future nonresident student reimbursements to resolve the overpayment of \$59,558.

### **Management Response**

District management provided the following response:

“The District agrees with the finding and will develop written procedures to document the categorization and reporting process for foster students. The District will continue to contact the foster care agencies for the proper documentation. However, in the future when the needed information is not provided by the agency, the District will contact the parent/foster parent directly. Two of the errors were due to a misinterpretation of the school code. To rectify, the District will continue to seek opportunities to train staff on the rules and regulations governing non-resident students. The District will expand the number of staff that receive training to all those involved in identifying non-resident students.

In the future, the foster care data will be reviewed by the Foster Care Liaison before it is submitted to PDE.”

### **Auditor Conclusion**

We are encouraged that the District is taking corrective measures to implement our recommendations. We will determine the effectiveness of the District's corrective actions during our next audit of the District.

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

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**O**ur prior audit of the Slippery Rock Area School District resulted in no findings or observations.

## Appendix A: Audit Scope, Objectives, and Methodology

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School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, the Pennsylvania Department of Education (PDE), and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>9</sup> is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Nonresident Student Data, Bus Driver Requirements, Transportation Operations 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, 2016 through June 30, 2020. 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.<sup>10</sup> *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.<sup>11</sup> 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.

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<sup>9</sup> 72 P.S. §§ 402 and 403.

<sup>10</sup> 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.

<sup>11</sup> 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
<b>Control Environment</b>	
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
<b>Risk Assessment</b>	
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
<b>Control Activities</b>	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
<b>Information and Communication</b>	
13	Use quality information
14	Communicate internally
15	Communicate externally
<b>Monitoring</b>	
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
Nonresident Student Data	Yes				X			X	X		X		X	X	X			
Bus Drivers	Yes										X		X			X	X	
Transportation	Yes				X			X	X		X		X	X	X	X	X	
Safe Schools	No																	



With respect to the principles identified, we evaluated the internal control(s) 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, 2016 through June 30, 2020 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.

### **Nonresident Student Data**

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>12</sup>
  - ✓ To address this objective, we assessed the District’s internal controls for categorizing, processing, and reporting nonresident foster students to PDE. We reviewed all 28 nonresident foster students reported to PDE as educated by the District during the 2016-17 through 2019-20 school years. We reviewed documentation to confirm that the custodial parents or guardian of the foster students were not residents of the District and confirmed that the foster parent received a stipend for caring for the student. We also determined if the District received the correct reimbursement for the education of these students.

**Conclusion:** The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to this objective. Our results are detailed in the Finding beginning on page 6 of this report.

### **Bus Driver Requirements**

- Did the District ensure that all bus drivers transporting District students are approved by the Board of School Directors (Board) and had the required driver’s license, physical exam, training, background checks, and clearances<sup>13</sup> as outlined in applicable laws?<sup>14</sup> In addition, 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?

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

<sup>13</sup> 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.

<sup>14</sup> 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.

- ✓ To address this objective, we assessed the District’s internal controls for maintaining and monitoring required bus driver qualification documents and procedures for being made aware who transported students daily. We determined if all drivers were approved by the Board. We randomly selected 16 of the 149 drivers who transported District students as of May 20, 2021.<sup>15</sup> We requested documentation to determine whether the District complied with the requirements for those bus drivers. We also determined if the District had monitoring procedures to ensure that all drivers had updated licenses, clearances, and physicals.

**Conclusion:** The results of our review of bus driver qualifications did not identify any reportable issues. Additionally, we did not find any internal control deficiencies.

### **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?<sup>16</sup>
- ✓ To address this objective, we assessed the District’s internal controls for obtaining, inputting, processing, and reporting transportation data to PDE. We randomly selected 10 of the 50 vehicles used to transport students during the 2019-20 school year.<sup>17</sup> For the vehicles selected, we obtained odometer readings, student rosters, invoices, and school calendars and determined if the District accurately calculated and reported transportation data to PDE and if the District was accurately reimbursed based on this reported data. Additionally, we verified contractor costs for the 2019-20 school year by reconciling what was reported to PDE to the District’s expenditure ledgers and contractor invoices to determine if the amounts paid to the contractors were accurately reported to PDE.

**Conclusion:** The results of our procedures for the transportation operations objective did not disclose any reportable issues. Additionally, we did not identify any internal control deficiencies.

### **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, and memorandums of understanding with local law enforcement?<sup>18</sup> 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, anti-bullying policies, and after action reports. We also interviewed District officials to assess whether the District has implemented basic safety practices.

**Conclusion:** Due to the sensitive nature of school safety, the results of our review 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.

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<sup>15</sup> While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

<sup>16</sup> See 24 P.S. § 2541(a).

<sup>17</sup> While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

<sup>18</sup> Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?<sup>19</sup> 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 fire and emergency drills for the four school buildings to determine whether drills were conducted as required for the for the 2018-19 and 2019-20 school years. We determined if a security drill was held within the first 90 days of the school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the Accuracy Certification Statement that the District filed with PDE and compared the dates reported to the supporting documentation.

**Conclusion:** The results of our procedures for the fire and security drill requirements did not disclose any reportable issues.

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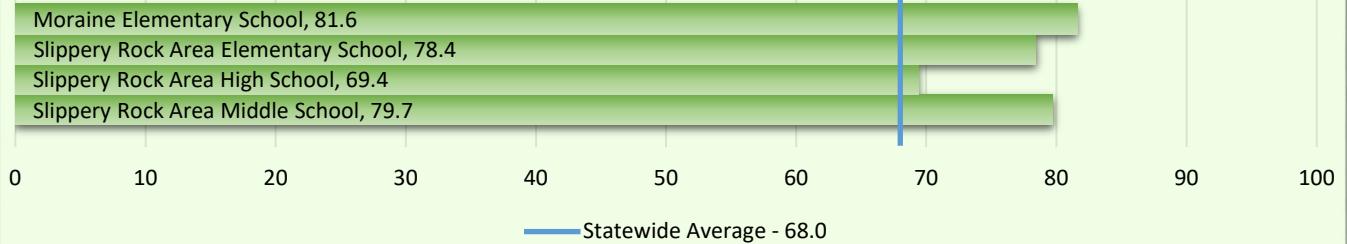
<sup>19</sup> Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

## Appendix B: Academic Detail

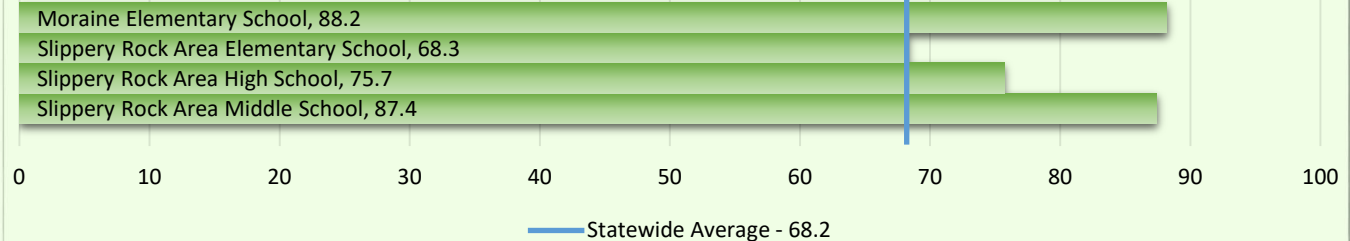
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>20</sup> Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>21</sup>

### SPP School Scores Compared to Statewide Averages

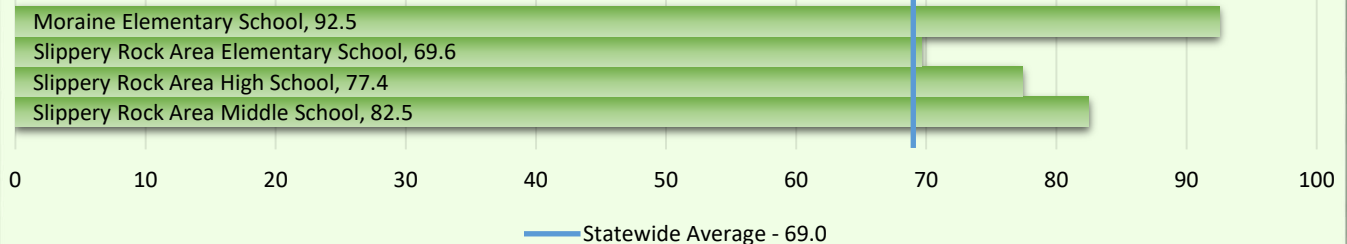
#### 2018-19



#### 2017-18



#### 2016-17

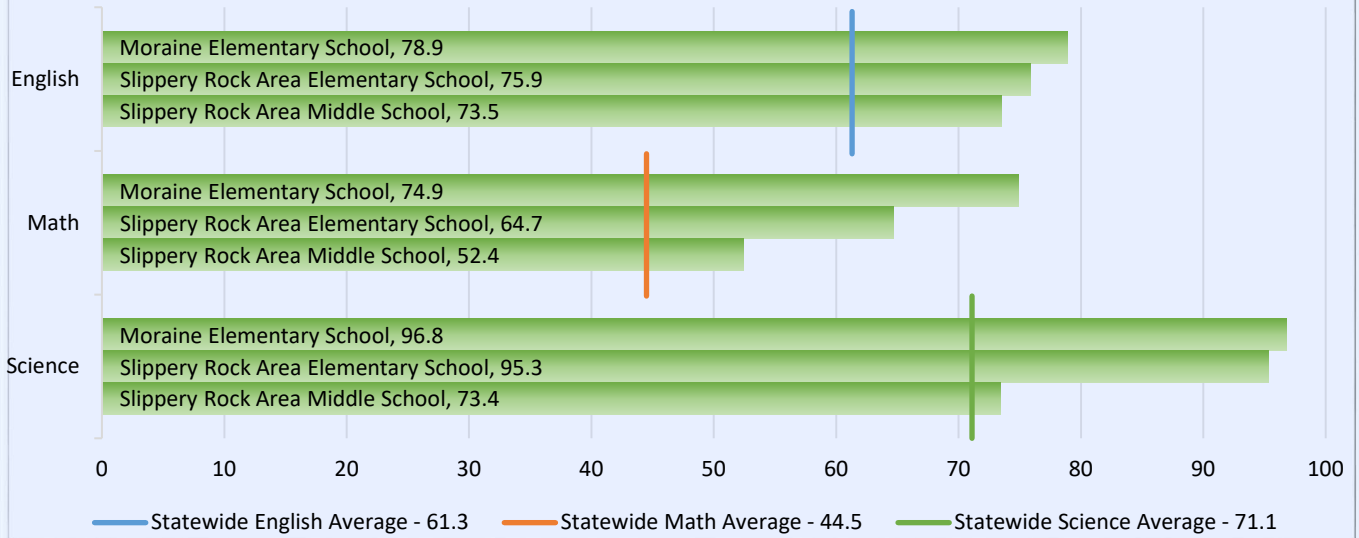


<sup>20</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

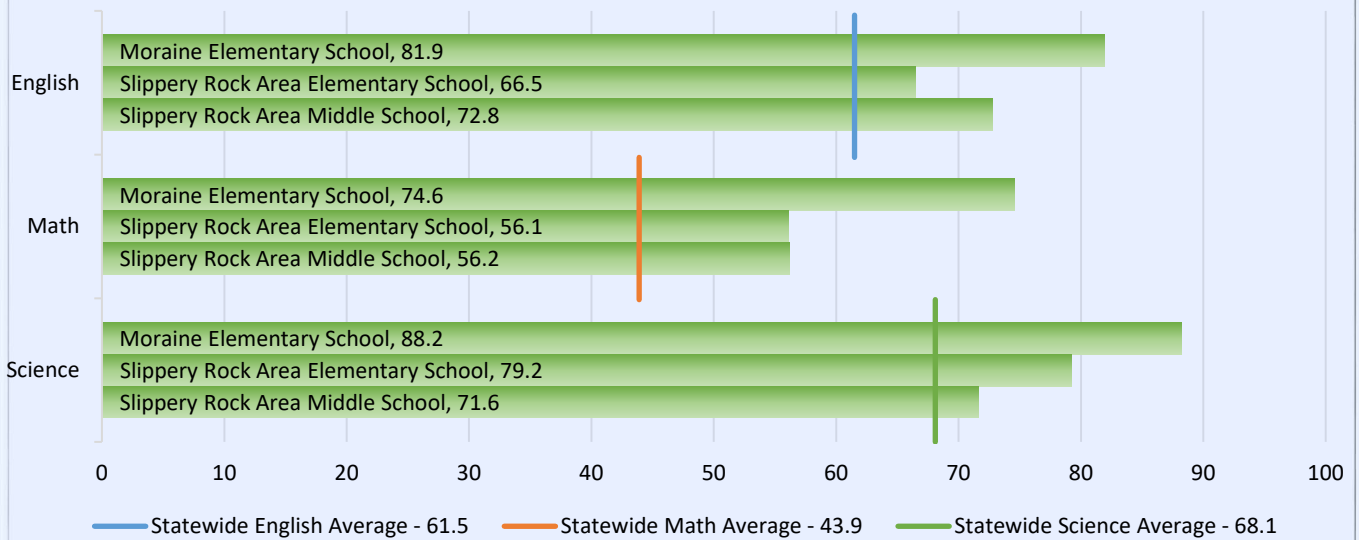
<sup>21</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

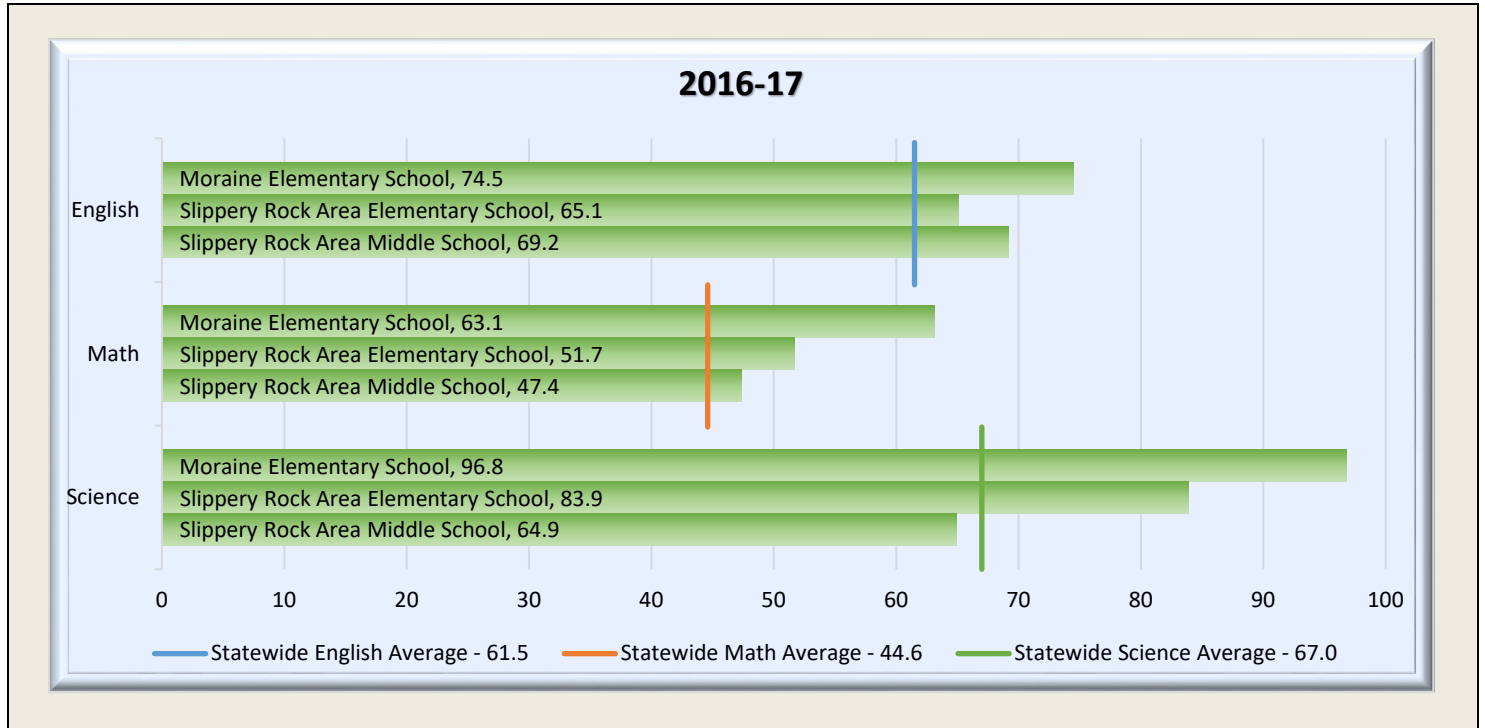
**2018-19**



**2017-18**

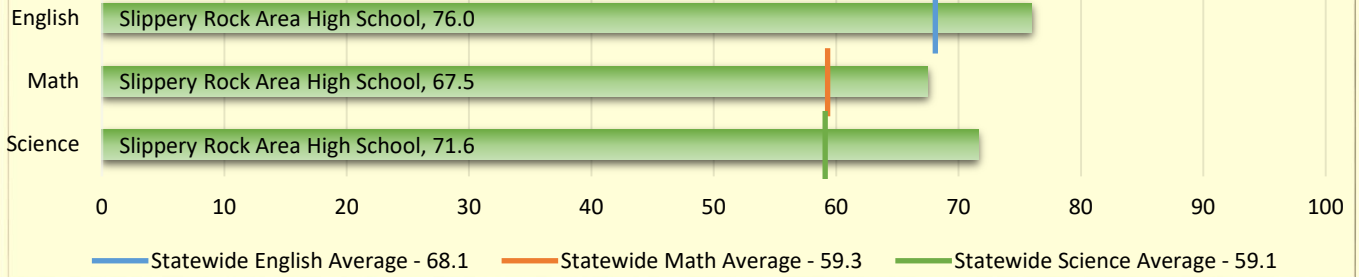


**PSSA Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages (continued)**

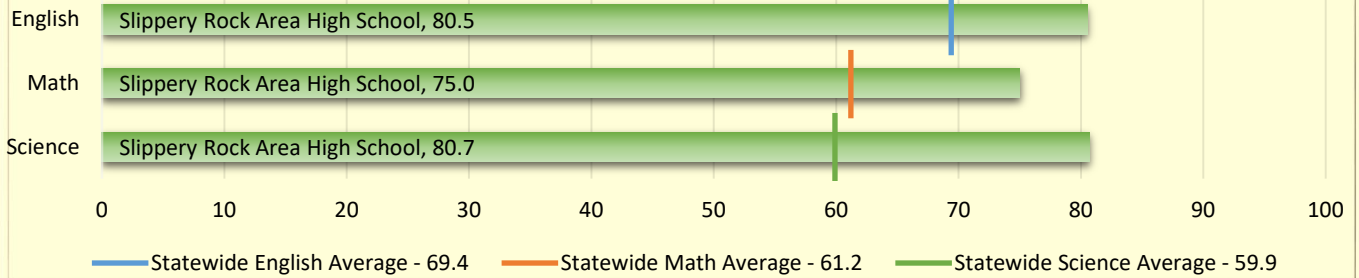


## Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

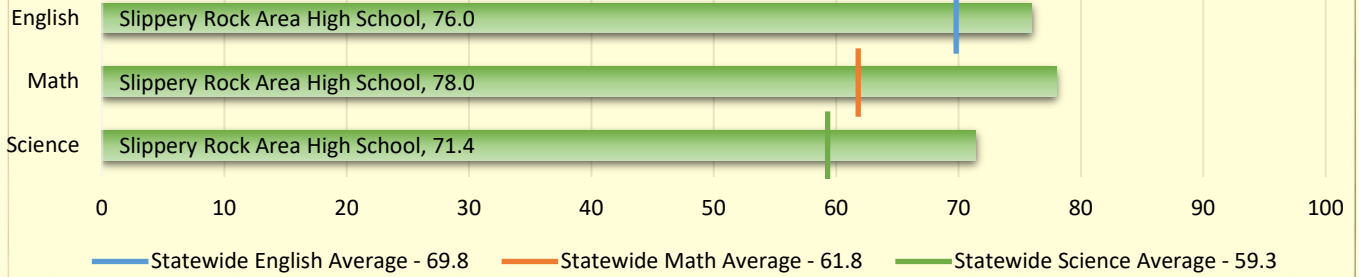
### 2018-19



### 2017-18



### 2016-17



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400 North Third Street - Box 1724  
Harrisburg, PA 17105

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400 Bent Creek Boulevard  
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