

PERFORMANCE AUDIT

South Fayette Township School District Allegheny County, Pennsylvania

May 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania
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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Dr. Kenneth F. Lockette, Superintendent
South Fayette Township School District
3680 Old Oakdale Road
McDonald, Pennsylvania 15057

Mr. Leonard Fornella, Board President
South Fayette Township School District
3680 Old Oakdale Road
McDonald, Pennsylvania 15057

Dear Dr. Lockette and Mr. Fornella:

We have conducted a performance audit of the South Fayette Township 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
- School Safety

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 the Number of Nonpublic School Students Transported Resulting in an Overpayment of \$107,800 to the District

Dr. Kenneth F. Lockette
Ms. Jennifer Iriti
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

May 8, 2020

cc: **SOUTH FAYETTE TOWNSHIP SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2018-19 School Year ^A	
County	Allegheny
Total Square Miles	20.95
Number of School Buildings	4
Total Teachers	220
Total Full or Part-Time Support Staff	191
Total Administrators	24
Total Enrollment for Most Recent School Year	3,407
Intermediate Unit Number	3
District Career and Technical School	Parkway Vo-Tech

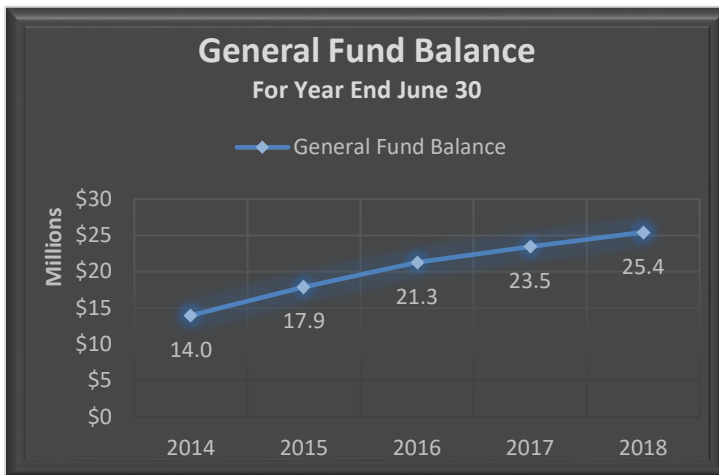
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

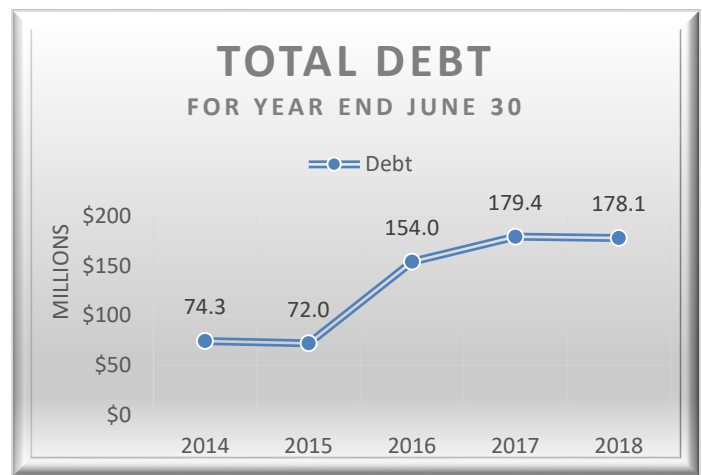
The mission of the South Fayette Township School District, in partnership with the community, is to cultivate academic, artistic, and athletic excellence of the whole child by fostering the skills to be confident, ethical, empathetic, and responsible global citizens.

Financial Information

The following pages contain financial information about the South Fayette Township 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**.

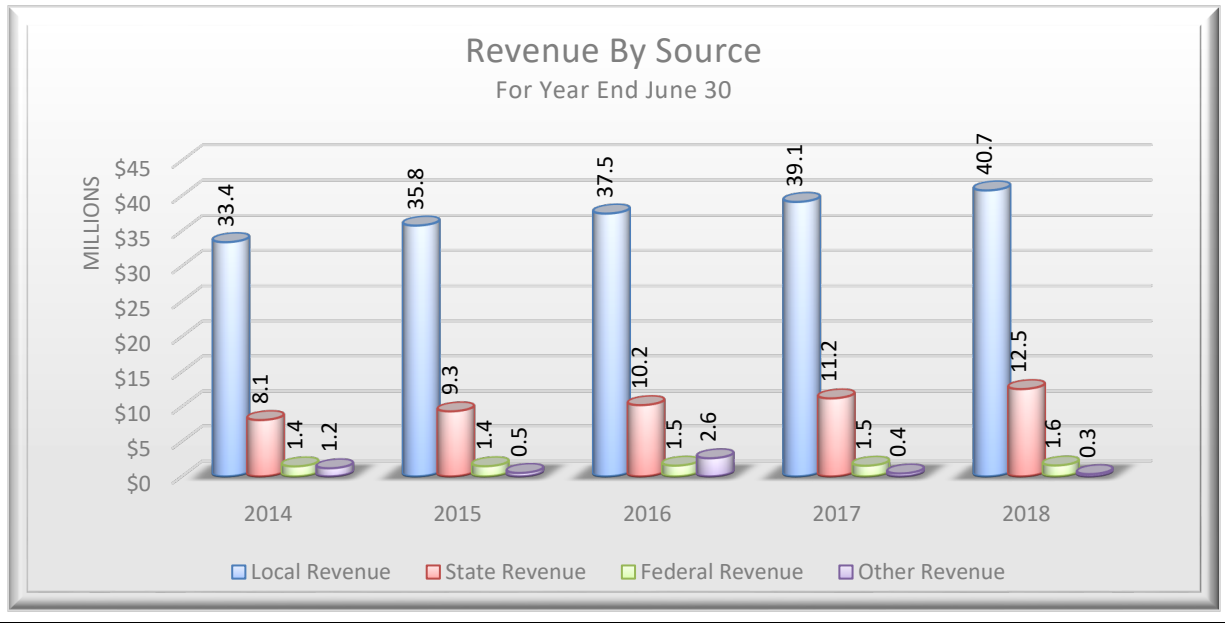
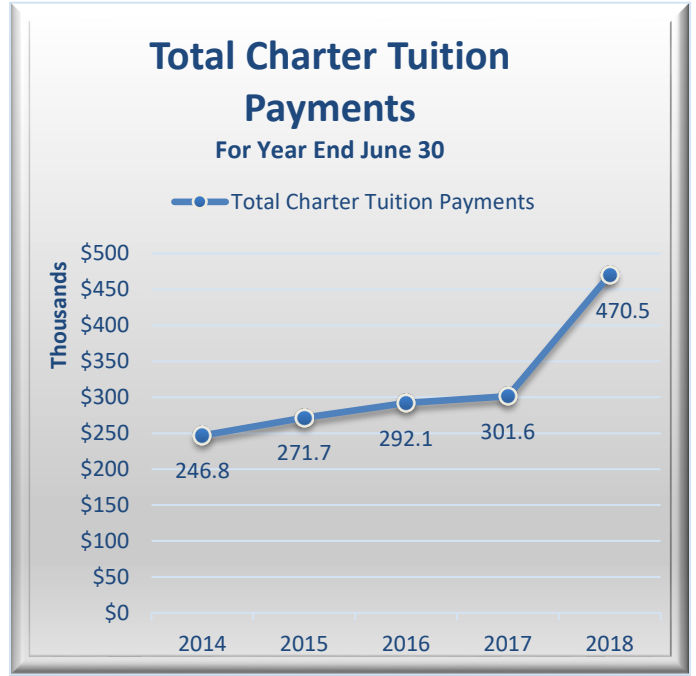
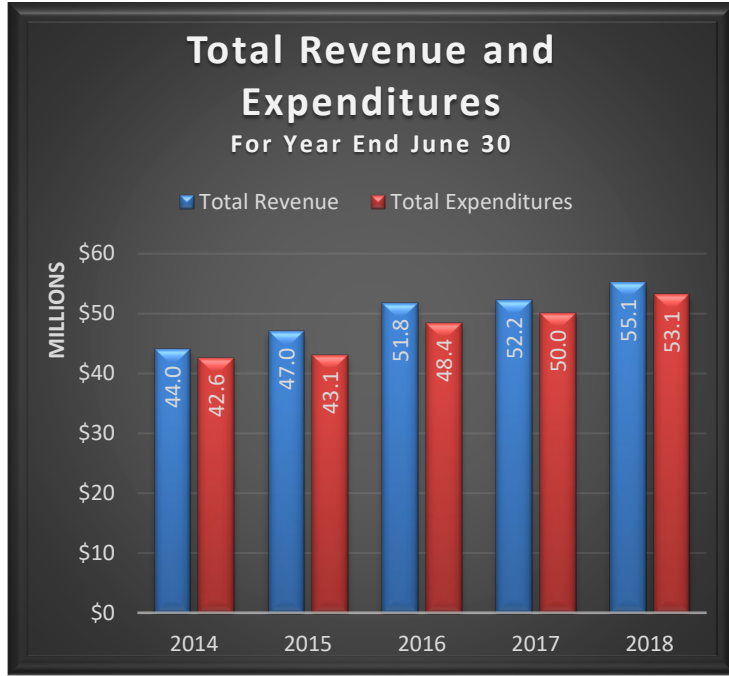


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

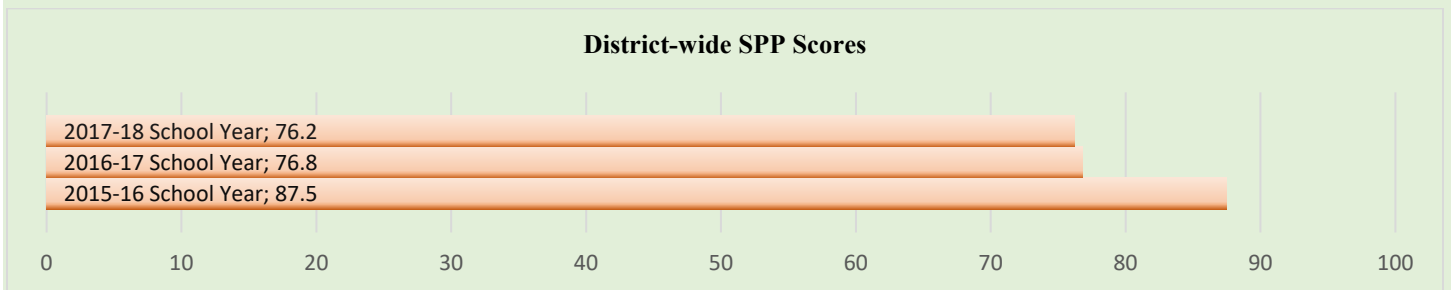


Academic Information

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 publicly 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.

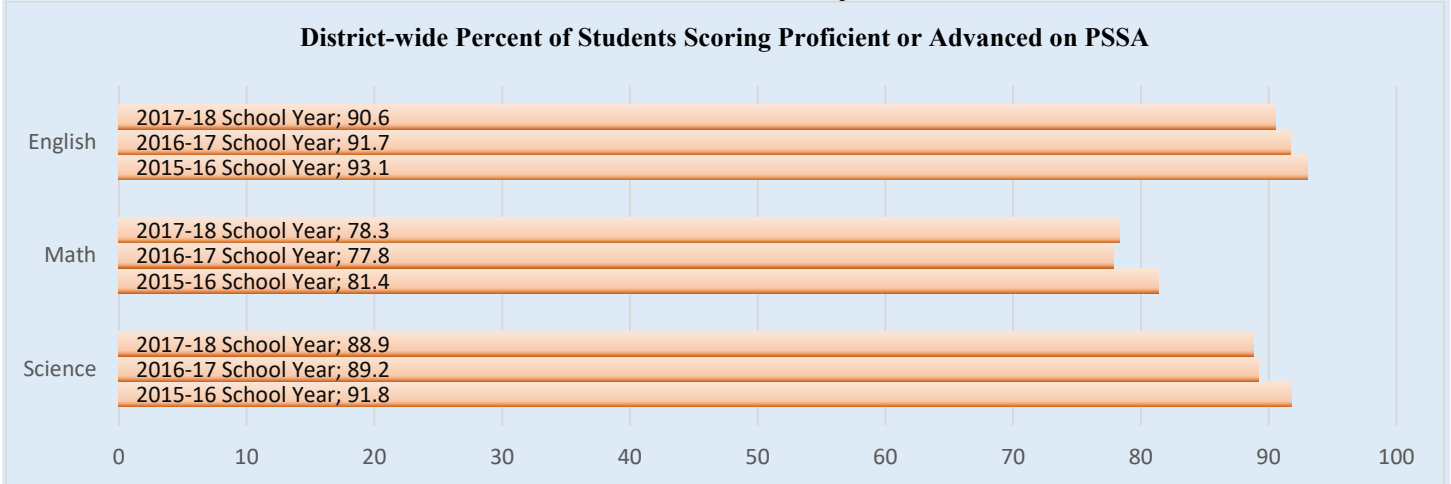
³ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE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

Academic Information Continued

What is the PSSA?

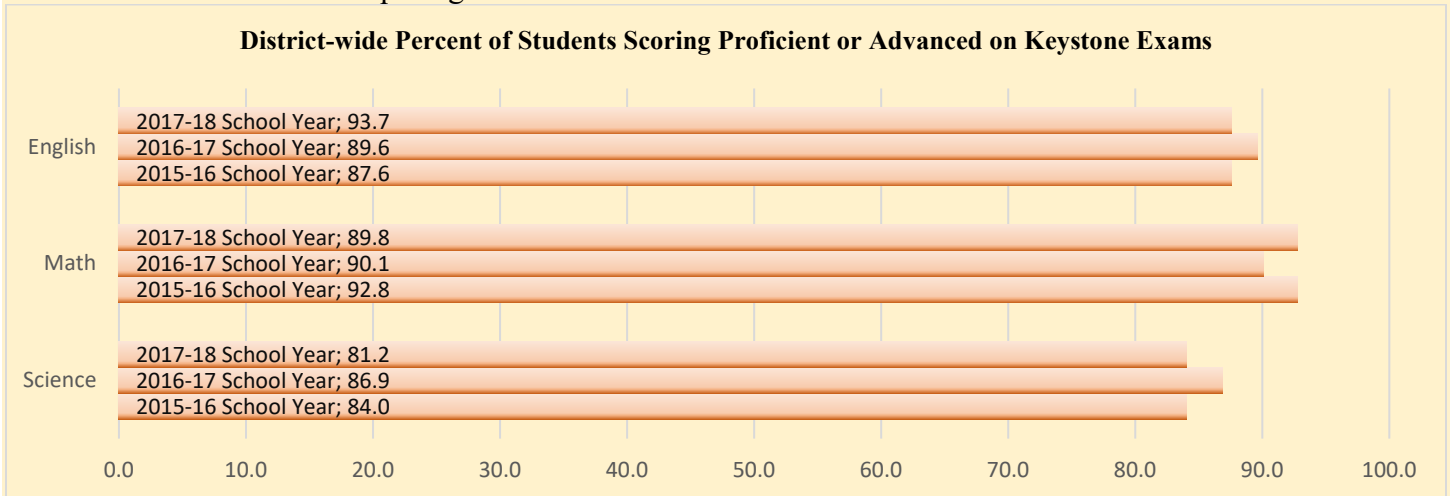
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

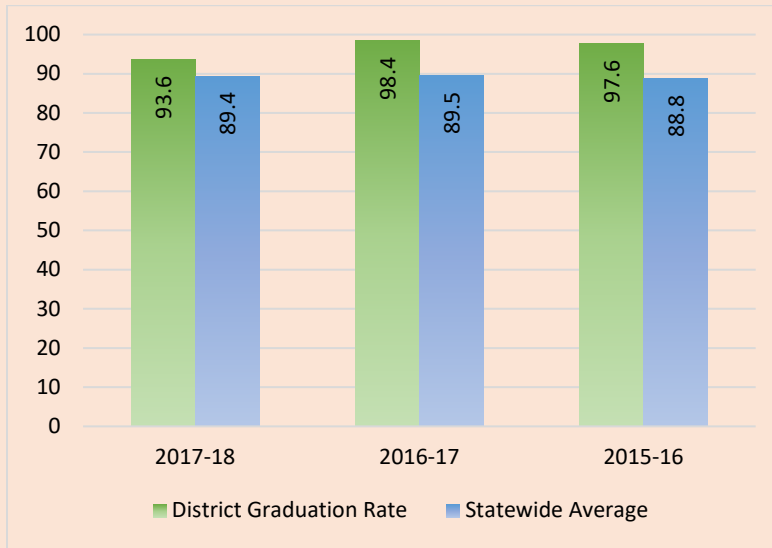


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1).

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 Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in an Overpayment of \$107,800 to the District

Criteria relevant to the finding:

Supplemental Transportation Subsidy for Nonpublic School Students

Section 2509.3 of the Public School Code (PSC) provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. *See* 24 P.S. § 25-2509.3.

Sworn Statement and Annual Filing Requirement

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.” (Emphasis added.) *Ibid.*

The South Fayette Township School District (District) was overpaid \$107,800 in supplemental transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District inaccurately reporting the number of nonpublic school students transported by the District during the 2014-15 through 2017-18 school years.

School districts receive two separate transportation reimbursement payments from PDE. The regular transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used to transport students, and the number of miles that vehicles are in service, both with and without students. The supplemental transportation reimbursement is based on the number of charter school and nonpublic school students transported at any given time during the school year. The issues discussed in this finding pertain to the District’s supplemental transportation reimbursement.

According to the Public School Code (PSC), a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements.⁶ The PSC requires school districts to provide transportation services to students who reside in its district and who attend a nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. If a district transports one nonpublic school student for one day, the district is eligible for the \$385 reimbursement.

It is also important to note that the PSC requires that all school districts annually file a sworn statement of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. The District annually filed this statement for all four school years discussed in this finding. It is essential that the District accurately report transportation data to PDE. 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

⁶ *See* Section 922.1-A (b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A (b).

Criteria relevant to the finding (continued):

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

Number of Nonpublic School Pupils Transported

Enter the total number of resident NONPUBLIC school pupils you transported to and from school. Documentation identifying the names of these pupils should be retained for review by the Auditor General’s staff. NONPUBLIC school pupils re children whose parents are paying tuition for them to attend a nonprofit private or parochial school. (Any child that your district is financially responsible to educate is a PUBLIC pupil.)

to PDE, he/she is asserting that the information is true and that they have verified evidence of accuracy.⁷

The table below summarizes the District’s nonpublic school student reporting errors by school year and the resulting supplemental transportation reimbursement overpayments.

South Fayette Township School District Nonpublic School Student Reporting Errors		
School Year	Number of Students Over Reported⁸	Overpayment⁹
2014-15	60	\$ 23,100
2015-16	67	\$ 25,795
2016-17	68	\$ 26,180
2017-18	85	\$ 32,725
Total	280	\$107,800

The District incorrectly reported students transported to special education facilities and students transported to career and technical centers as nonpublic school students. The District incorrectly reported these students as nonpublic school students during each year of the audit period, despite two different District officials reporting this data during the audit period. The District official who was responsible for categorizing and reporting nonpublic school students during the 2017-18 school year followed the erroneous nonpublic school student reporting practices that were in place during the 2014-15 through 2016-17 school years. It became evident to us during our review of this data that the District officials responsible for categorizing and reporting nonpublic school students during the audit period did not have a good understanding of how to define, categorize, and report nonpublic school students.

We also noted that the District does not have written administrative procedures for reporting transportation data, and specifically does not have procedures for the categorization and reporting of nonpublic school students transported. Finally, the District did not perform a reconciliation between the number of nonpublic school students reported to PDE and each individual student’s request for transportation. A reconciliation of this nature could have helped the District identify the errors noted in this finding.

⁷ 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 is, nonetheless, taken under oath. See <https://legaldictionary.net/sworn-statement/> (accessed October 28, 2019).

⁸ The District reported 168 nonpublic school students transported during the 2014-15 school year, 168 nonpublic school students during the 2015-16 school year, 165 nonpublic school students for the 2016-17 school year, and 168 nonpublic school students for the 2017-18 school year.

⁹ The overpayment is computed by multiplying the number of nonpublic school students over reported by \$385.

We provided PDE with reports detailing the nonpublic school student reporting errors for the 2014-15 through 2017-18 school years. PDE requires these reports to verify the overpayment to the District. The District's future transportation subsidies should be adjusted by the amount of the overpayment.

Recommendations

The South Fayette Township School District should:

1. Ensure personnel in charge of categorizing and reporting the number of nonpublic school students transported by the District are trained with regard to PDE's transportation reporting requirements and specifically on nonpublic school students.
2. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure all nonpublic school students are accounted for and are accurately reported to PDE.
3. Develop written administrative procedures for transportation reporting. These procedures should include a review of the transportation data by an employee other than the employee who prepared the data to provide additional assurance of the accuracy of the information before it is submitted to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future transportation subsidies to resolve the \$107,800 overpayment to the District.

Management Response

District management provided the following response:

“South Fayette Township School District's Administration agrees with the Transportation reporting finding. Our previous Director of Transportation reported the Parkway (Career & Technical Center) students as nonpublic school students for the first three years of this audit, and our new Director of Transportation did the same since he was trained by our previous Director. We have made the correction on our reporting for the 2018-2019 school year, and have put steps in place to ensure this doesn't happen again.”

Auditor Conclusion

We are pleased that the District agrees with our finding and has submitted revisions to PDE for errors made during the 2018-19 school year. We will evaluate the specific corrective actions taken by the District as indicated in its management response during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the South Fayette Township 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,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, 2014 through June 30, 2018. In addition, the scope of each individual audit objective is detailed on the next page.

The South Fayette Township 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, 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.

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, 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?¹²
 - ✓ To address this objective, we interviewed District personnel to gain an understanding of the District's procedures for obtaining and reporting transportation data to PDE. We randomly selected 10 of 40 local education agency owned vehicles reported to PDE as being used to transport District students during the 2017-18 school year.¹³ For each vehicle selected, we obtained: bus rosters, to verify the number of students transported, school calendars, to verify the number of days in service, and driver's mileage sheets, to verify miles with and miles without were accurately calculated and reported to PDE by the District.
 - ✓ Additionally, we reviewed all nonpublic school students reported to PDE as transported by the District during the 2014-15 through 2017-18 school years.¹⁴ We obtained nonpublic school rosters, bus rosters, and individual student requests for transportation to verify the numbers of nonpublic school students transported were accurately reported to PDE. The results of our review of this objective can be found in the finding on page 6 of this report.
- Did the District ensure that all individually contracted employees who separated employment from the District were compensated in accordance with their contract? Also, did the District comply with the Public School Code¹⁵ and the Public School Employees' Retirement System (PSERS) guidelines when calculating and disbursing final salaries and leave payouts for these contracted employees?

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

¹³ 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.

¹⁴ The District reported 168 nonpublic students transported for the 2014-15 school year, 168 for the 2015-16 school year, 165 for the 2016-17 school year, and 168 for the 2017-18 school year.

¹⁵ 24 P.S. § 10-1073(e) (2) (v).

- ✓ 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 2014-15 through 2017-18 school years. We verified the reasons for separation and reviewed payroll records to ensure that all payments made were contractually stipulated and that these payments were correctly reported to PSERS. 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 clearances¹⁶ as outlined in applicable laws?¹⁷ 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 53 District-employed bus drivers transporting students as of January 1, 2020.¹⁸ In addition, we reviewed all 15 contracted bus drivers transporting District students for the current school year.¹⁹ 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 comply with requirements in the Public School Code and the Pennsylvania Emergency Management Code related to emergency management plans, bullying prevention, memorandums of understanding with local law enforcement, and fire drills?²⁰ Also, did the District follow best practices related to physical building security and providing a safe school environment?
 - ✓ To address this objective, we reviewed a variety of documentation including, safety plans, evidence of physical building security assessments and school climate surveys, training schedules, anti-bullying policies, safety committee meeting minutes, fire drill documentation, and after action reports. Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report, but they were shared with District officials, PDE’s Office of Safe Schools, and other appropriate law enforcement agencies as deemed necessary.²¹

¹⁶ 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.

¹⁷ 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*.

¹⁸ 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.

¹⁹ We selected all contracted drivers transporting District students for review because we believed these drivers to have a higher risk of non-compliance with bus driver requirements due to the District’s internal processes.

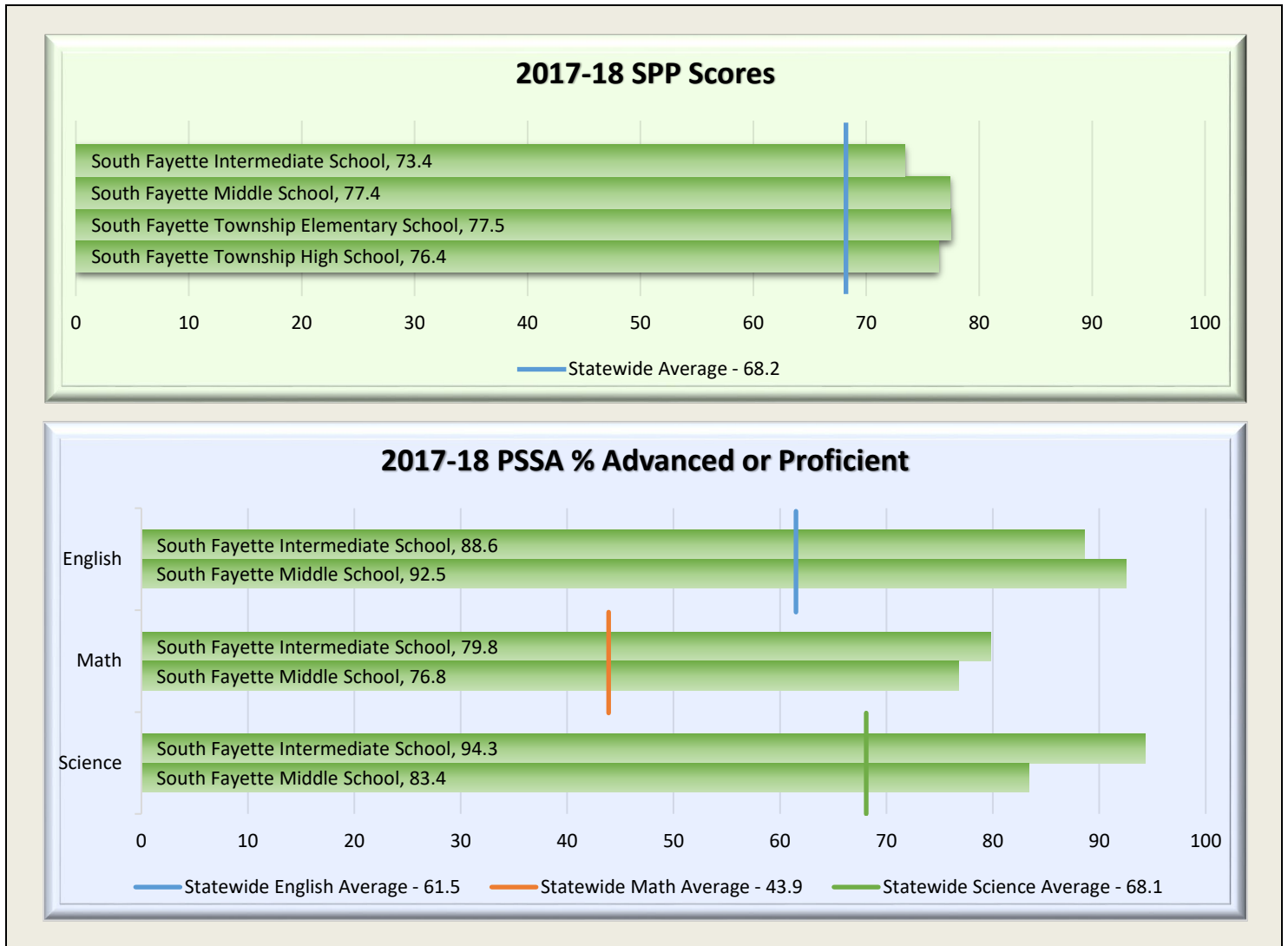
²⁰ 24 P.S. § 13-1301-A *et seq.*, 35 Pa.C.S. § 7701, and 24 P.S. § 15-1517.

²¹ Other law enforcement agencies include the Pennsylvania State Police, the Office of Attorney General, and local law enforcement with jurisdiction over the District’s school buildings.

Appendix B: Academic Detail by Building

Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.²² 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.²³

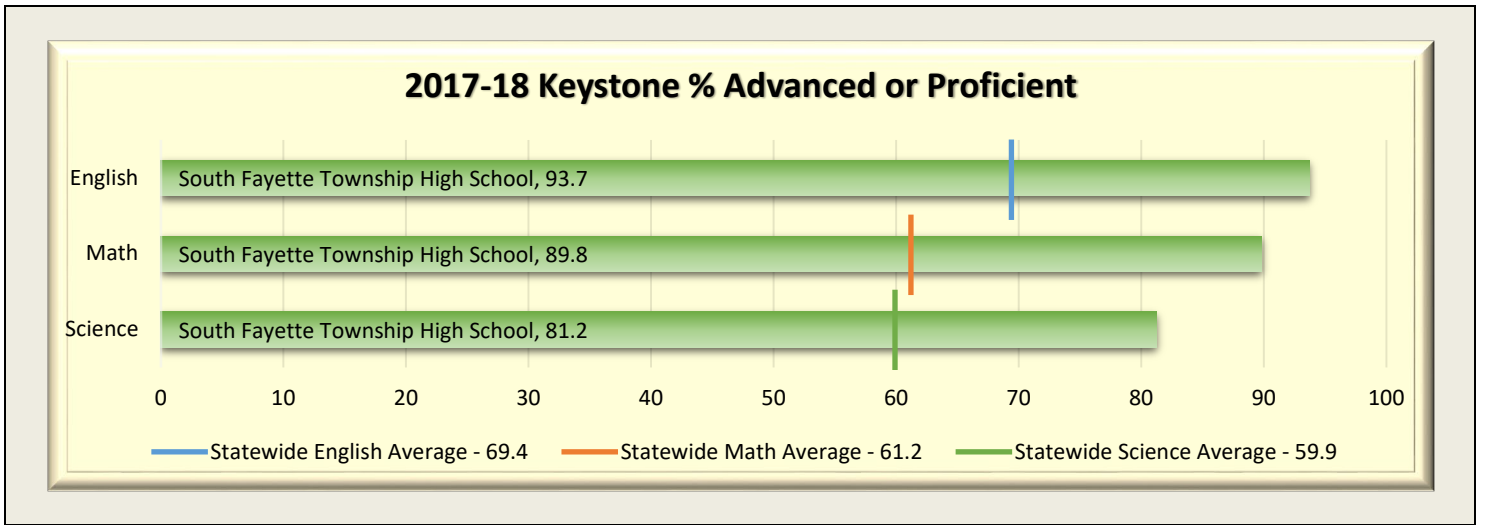
2017-18 Academic Data School Scores Compared to Statewide Averages



²² 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.

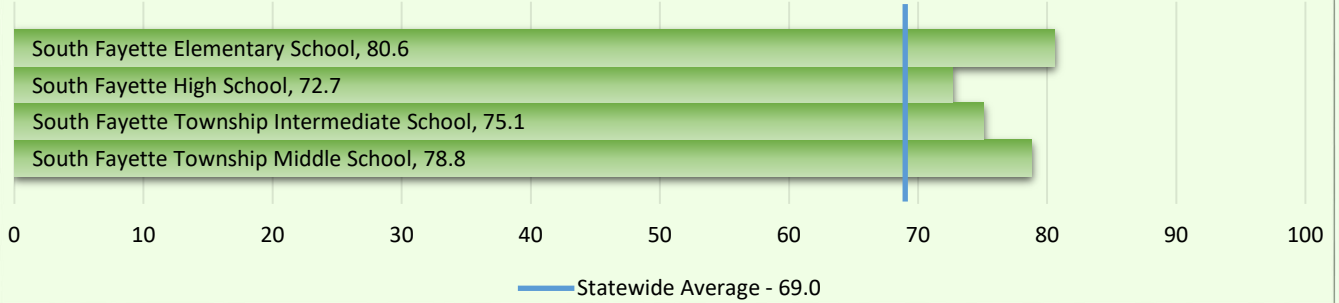
²³ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

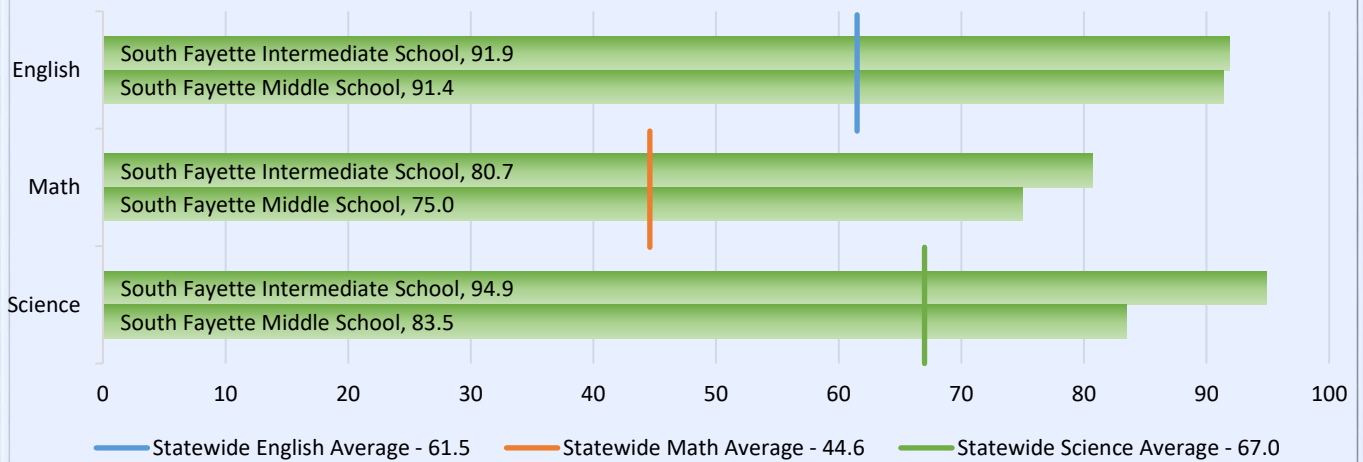


2016-17 Academic Data
School Scores Compared to Statewide Averages

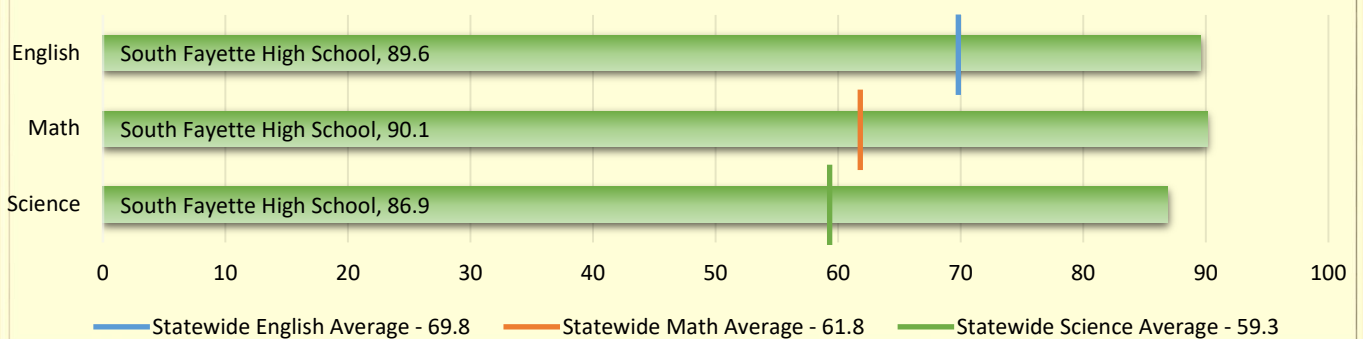
2016-17 SPP Scores



2016-17 PSSA % Advanced or Proficient

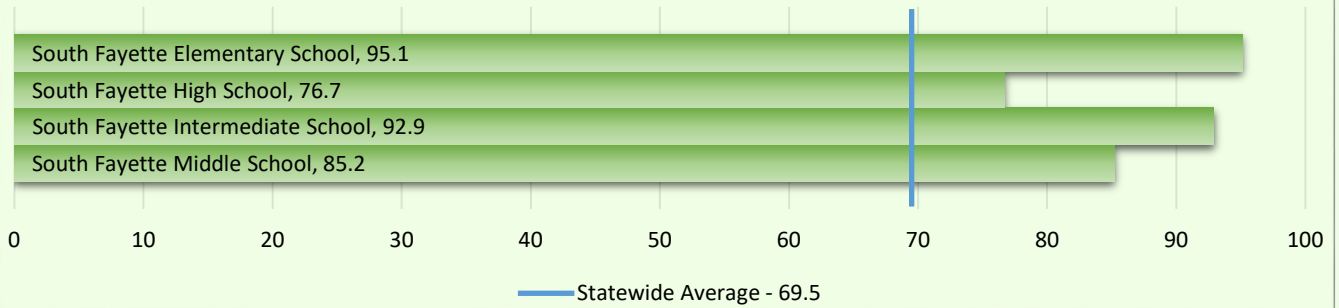


2016-17 Keystone % Advanced or Proficient

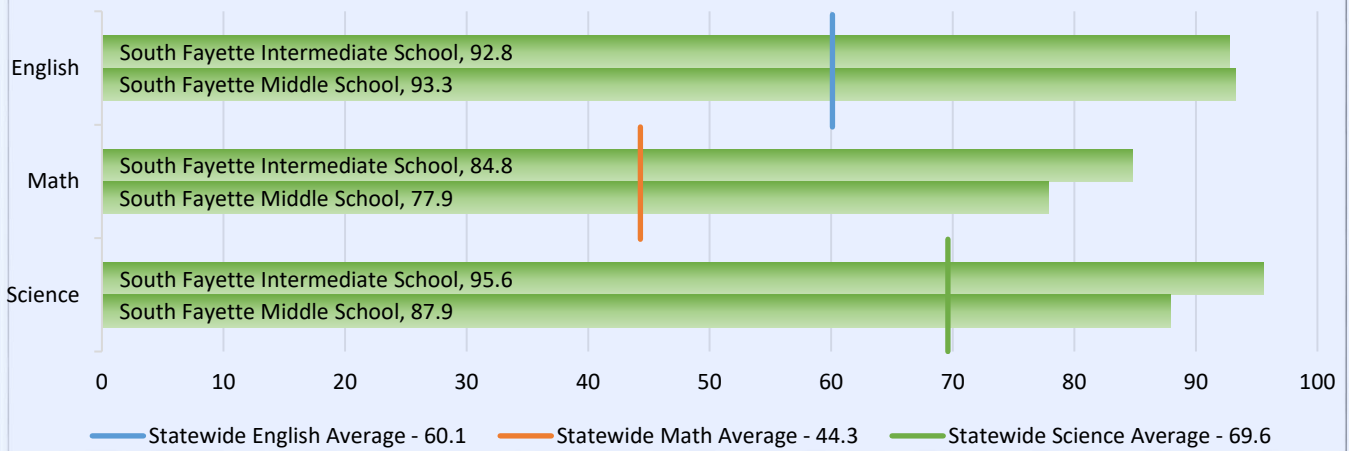


2015-16 Academic Data
School Scores Compared to Statewide Averages

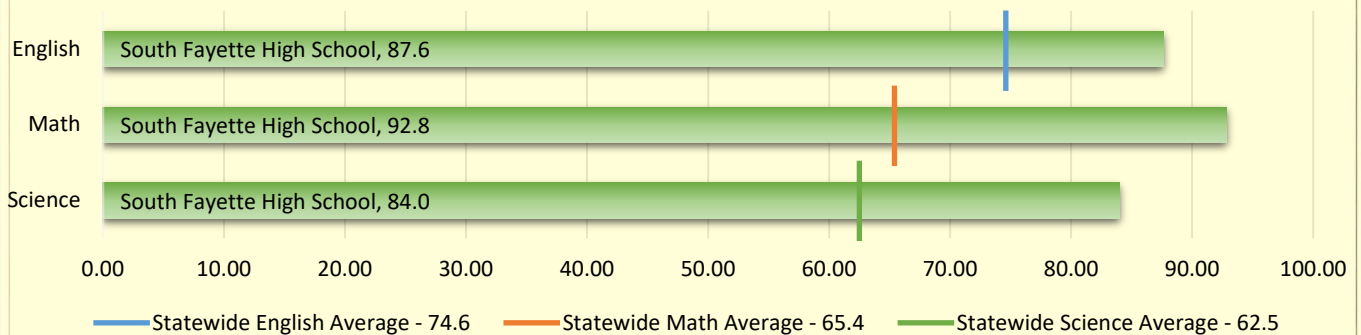
2015-16 SPP Scores



2015-16 PSSA % Advanced or Proficient



2015-16 Keystone % Advanced or Proficient



Distribution List

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

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333 Market Street
Harrisburg, PA 17126

The Honorable Joe Torsella

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