

# PERFORMANCE AUDIT

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## Southern York County School District York County, Pennsylvania

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June 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Dr. Sandra L. Lemmon, Superintendent  
Southern York County School District  
3280 Fissels Church Road, P.O. Box 128  
Glen Rock, Pennsylvania 17327

Mr. Robert Schefter, Board President  
Southern York County School District  
3280 Fissels Church Road, P.O. Box 128  
Glen Rock, Pennsylvania 17327

Dear Dr. Lemmon and Mr. Schefter:

We have conducted a performance audit of the Southern York County School District (District) for the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in Appendix A of this report:

- Nonresident Student Data
- Transportation Operations
- Bus Driver Requirements

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

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

Our audit identified noncompliance and significant internal control deficiencies in the area of nonresident student data and those deficiencies are detailed in the finding in this report titled:

**The District's Failure to Implement Internal Controls Led to Inaccurate Nonresident Student Data Reported to the Pennsylvania Department of Education Resulting in an Overpayment of \$15,612**

In addition, we identified internal control deficiencies in the areas of bus driver requirements and transportation operation that were not significant, but warranted the attention of District management and the Board of School Directors (Board). These deficiencies were verbally communicated to District management and the Board for their consideration.

Dr. Sandra L. Lemmon

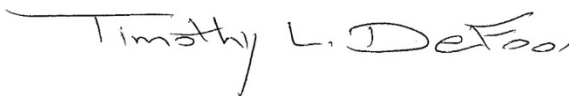
Mr. Robert Schefter

Page 2

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

We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor  
Auditor General

June 1, 2021

cc: **SOUTHERN YORK COUNTY SCHOOL DISTRICT** Board of School Directors

## Table of Contents

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|   | Page |
|---|------|
| Background Information .....  | 1    |
| Finding .....   | 6    |
| Finding – The District’s Failure to Implement Internal Controls Led to Inaccurate Nonresident Student Data Reported to the Pennsylvania Department of Education Resulting in an Overpayment of \$15,612 ..... | 6    |
| Status of Prior Audit Findings and Observations .....   | 10   |
| Appendix A: Audit Scope, Objectives, and Methodology .....  | 11   |
| Appendix B: Academic Detail .....   | 16   |
| Distribution List .....   | 20   |

## Background Information

| School Characteristics<br>2019-20 School Year* |                                  |
|--|----------------------------------|
| County   | York                             |
| Total Square Miles                             | 66                               |
| Number of School Buildings                     | 5                                |
| Total Teachers                                 | 227                              |
| Total Full or Part-Time Support Staff          | 140                              |
| Total Administrators                           | 19                               |
| Total Enrollment for Most Recent School Year   | 2,960                            |
| Intermediate Unit Number                       | 12                               |
| District Career and Technical School           | York County School of Technology |

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

### Mission Statement\*

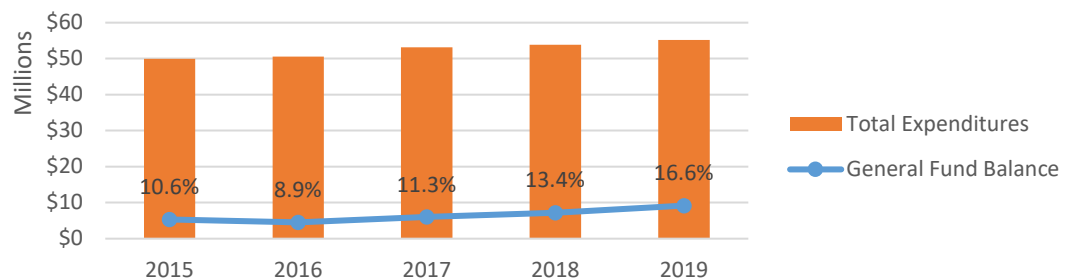
Southern York County School District, through a cooperative effort with the family and community, will provide a quality learning environment that promotes character, fosters responsibility and challenges students to achieve their potential.

## Financial Information

The following pages contain financial information about the Southern York County 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**.

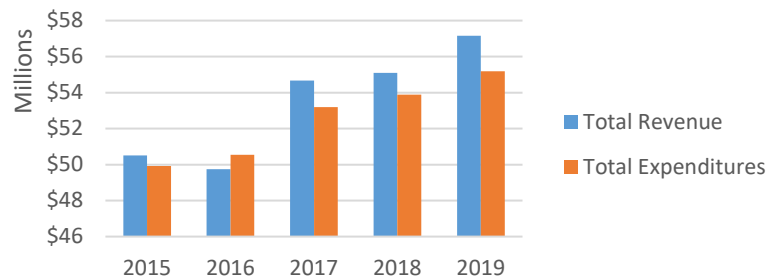
### General Fund Balance as a Percentage of Total Expenditures

|      | General Fund Balance |
|------|----------------------|
| 2015 | \$5,310,423          |
| 2016 | \$4,523,102          |
| 2017 | \$6,003,580          |
| 2018 | \$7,205,451          |
| 2019 | \$9,178,309          |



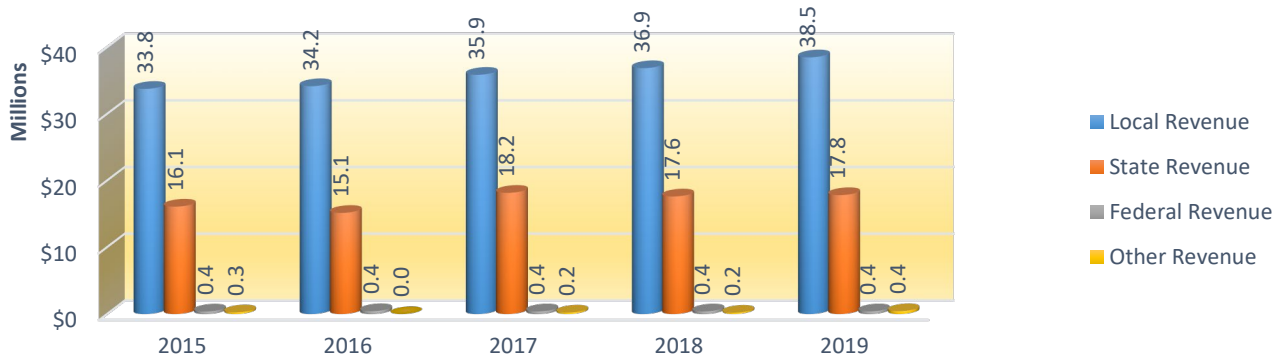
### Revenues and Expenditures

|      | Total Revenue | Total Expenditures |
|------|---------------|--------------------|
| 2015 | \$50,502,765  | \$49,927,751       |
| 2016 | \$49,751,404  | \$50,538,725       |
| 2017 | \$54,671,023  | \$53,190,546       |
| 2018 | \$55,091,046  | \$53,889,174       |
| 2019 | \$57,156,460  | \$55,183,603       |

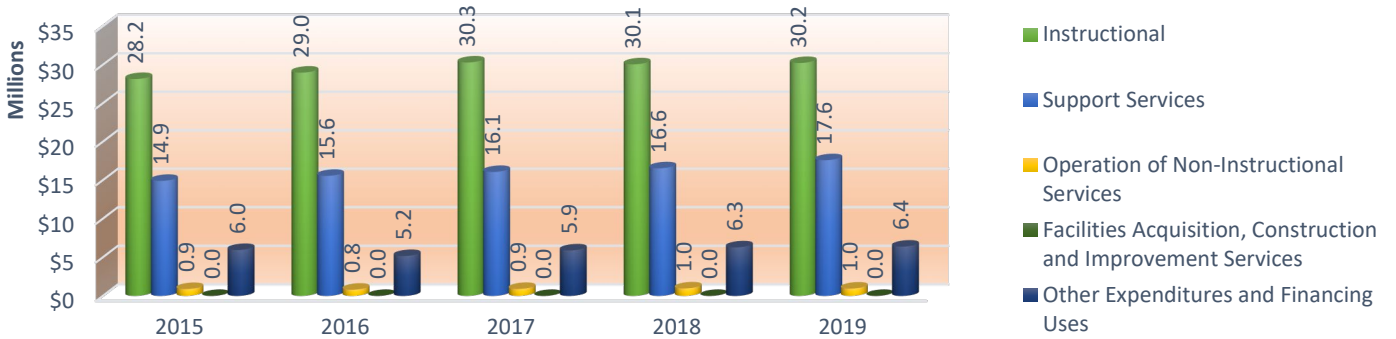


## Financial Information Continued

### Revenues by Source

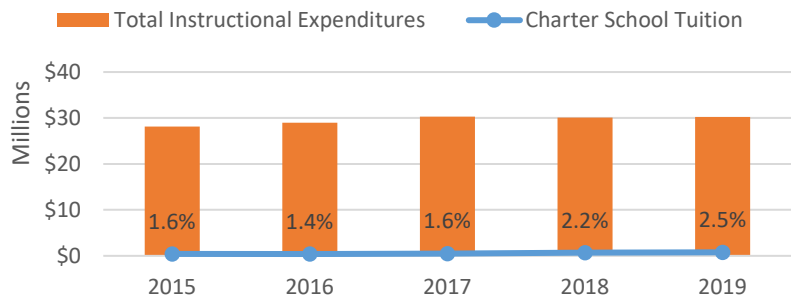


### Expenditures by Function

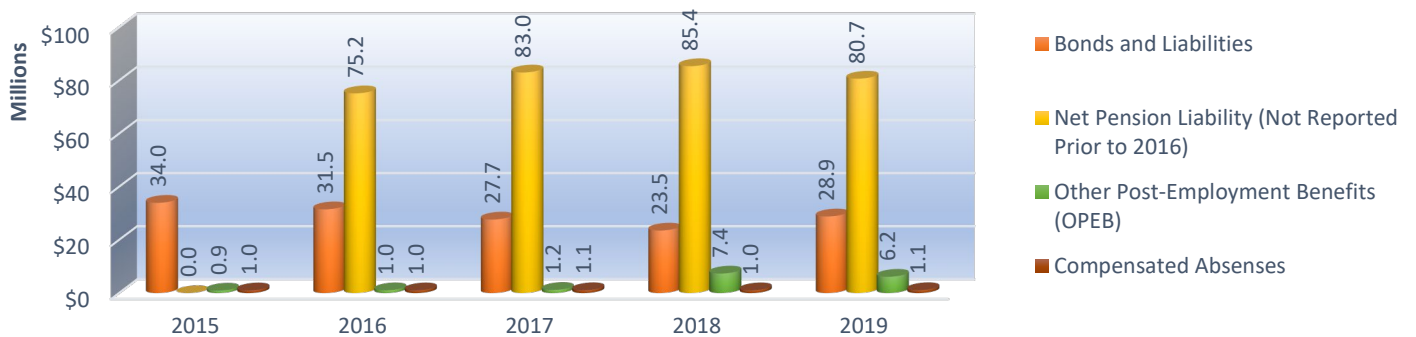


### Charter Tuition as a Percentage of Instructional Expenditures

|      | Charter School Tuition | Total Instructional Expenditures |
|------|------------------------|----------------------------------|
| 2015 | \$439,530              | \$28,159,942                     |
| 2016 | \$395,019              | \$28,989,202                     |
| 2017 | \$472,823              | \$30,307,762                     |
| 2018 | \$675,327              | \$30,067,881                     |
| 2019 | \$769,301              | \$30,238,081                     |



### Long-Term Debt

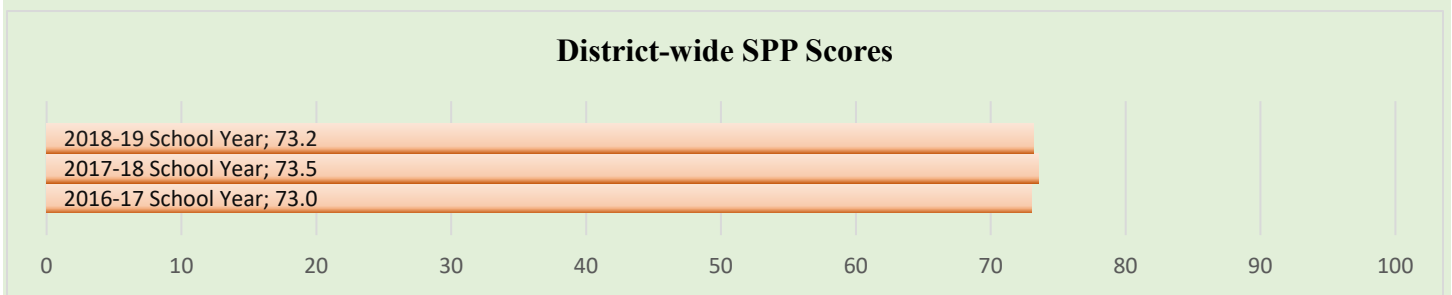


## Academic Information

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 2016-17, 2017-18, and 2018-19 school years.<sup>1</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>2</sup>



<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.

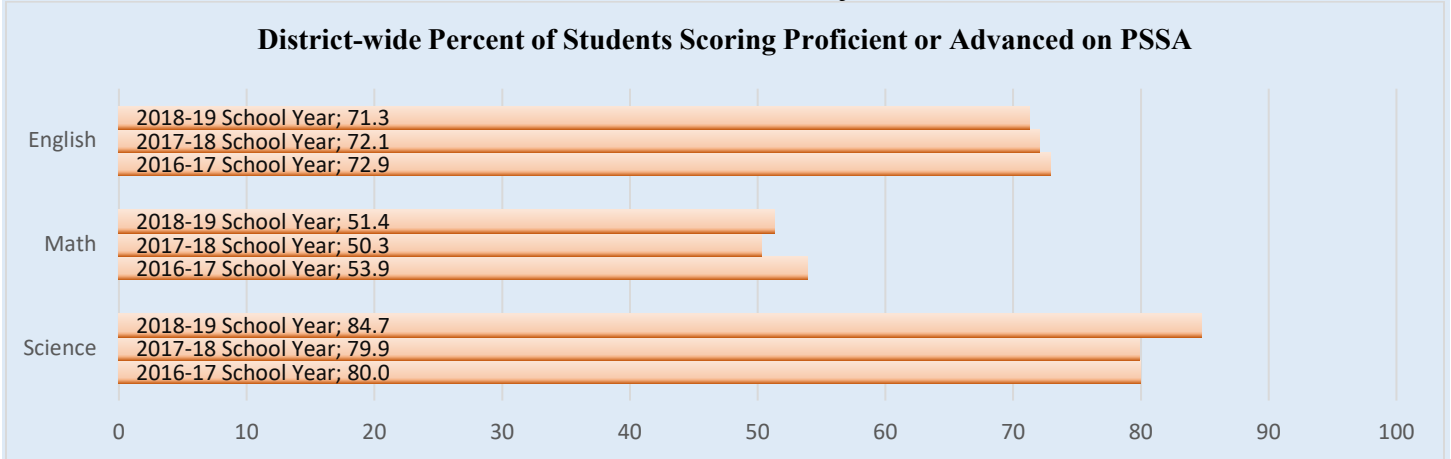
<sup>2</sup> PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

## Academic Information Continued

### What is the PSSA?

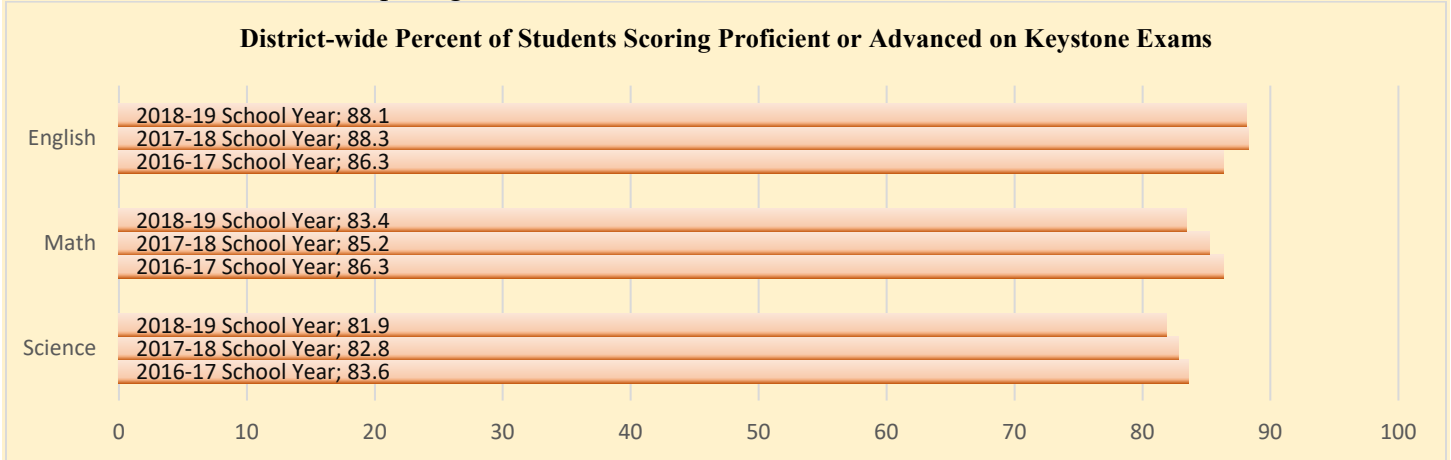
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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



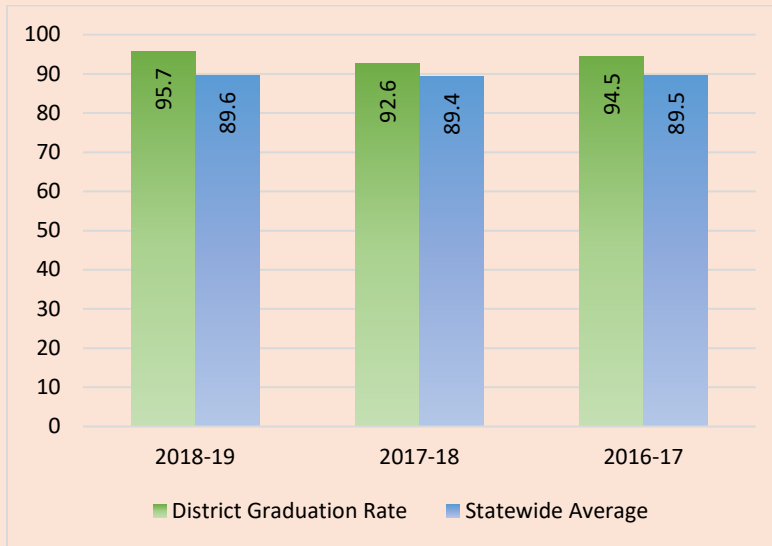
<sup>3</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (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>4</sup>



<sup>4</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 Internal Controls Led to Inaccurate Nonresident Student Data Reported to the Pennsylvania Department of Education Resulting in an Overpayment of \$15,612

#### *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**

Section 1305(a) 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 Southern York County School District (District) failed to implement internal controls over the identification, categorization, and reporting of nonresident student data resulting in a \$15,612 overpayment from the Pennsylvania Department of Education (PDE). This overpayment was caused by the District inaccurately reporting the number of foster students educated by the District during the 2017-18 and 2018-19 school years.<sup>5</sup>

**Background:** School districts are entitled to receive Commonwealth-paid tuition for educating certain nonresident students. To be eligible to receive Commonwealth-paid tuition, the student's parent/guardian must not be a resident of the educating district and the student must have been placed in the private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution.<sup>6</sup> Additionally, the district resident must be compensated for the care of the student. These students are commonly referred to as "foster students" and the educating district must obtain the agency placement letters annually to correctly categorize and accurately report these students to PDE.

It is essential for school districts to properly identify, categorize, and report nonresident students that it educated to PDE. Therefore, 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
- Written internal procedures to help ensure compliance with PDE requirements
- Reconciliations of source documents to information reported to PDE

#### **Foster Student Reporting Errors**

We found that the District made reporting errors in both the 2017-18 and 2018-19 school years. These reporting errors involved one student who was inaccurately reported as a foster student for part of the 2017-18 school

<sup>5</sup> We found that the District accurately reported foster students to PDE for the 2015-16 and 2016-17 school years and that the District was accurately reimbursed for these students.

<sup>6</sup> For example, the applicable county children and youth agency.

*Criteria relevant to the finding  
(continued):*

Section 2503(c) 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).

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

“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).

year and the entire 2018-19 school year. This student became a resident of the District in March of 2018 when she turned 18 and her foster parents stopped receiving compensation for her care. Inaccurately reporting this resident as a foster student resulted in the District being reimbursed \$15,612 from PDE that it was not eligible to receive. The District properly reported the other 13 foster students from the 2015-16 through 2018-19 school years.

### **Significant Internal Control Deficiencies**

The District did not have internal controls over the identification, categorization, and reporting of foster students during the audit period. The District relied solely on one employee at each school building to identify, categorize, and report foster student data to PDE. This information was reported to PDE without a reconciliation to source documents to ensure each foster student met the PDE requirements. Further, the data was not reviewed by an official knowledgeable on PDE reporting requirements prior to its submission to PDE.

The District’s employees who were responsible for identifying, categorizing, and reporting foster student data to PDE were not adequately trained on the documentation and requirements necessary to report foster students accurately. The District employees did not realize that agency placement letters are required to be updated annually. Finally, the District did not have written policies and procedures to assist personnel in accurately identifying a foster student and obtaining the required documentation needed to support this categorization.

While we found two errors during the audit period involving the same student, the potential for more costly errors affecting the District nonresident reimbursements could occur if the internal control deficiencies are not corrected. Implementing adequate segregation of duties that includes a review and reconciliation process will help ensure that the nonresident student data reported to PDE is accurate. Since PDE uses that data to calculate the reimbursements provided to the District, it is imperative that the data be reviewed for accuracy prior to reporting it to PDE.

**Future Reimbursement Adjustment:** We provided PDE with documentation detailing the reporting errors we identified for the 2017-18 and 2018-19 school years. We recommend that PDE adjust the District’s future reimbursement amount by the \$15,612 that we calculated as an overpayment.

## **Recommendations**

The *Southern York County School District* should:

1. Develop and implement an internal control system governing the process for identifying, categorizing, and reporting nonresident student data. The internal control system should include, but not be limited to, the following:
  - All personnel involved in the identification, categorization, and reporting of nonresident data are trained on PDE's reporting requirements.
  - A review of nonresident data is conducted by an employee, other than the employee who prepared the data, before it is submitted to PDE.
  - Clear and concise written procedures are developed to document the categorization and reporting process for nonresident student data.
2. Obtain updated agency placement letters annually for all foster students to ensure proper categorization and accurate reporting to PDE.
3. Review foster student data reported to PDE for the 2019-20 school year to determine if there were similar reporting errors and, if necessary, submit revised data to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future reimbursements to resolve the overpayment of \$15,612.

## **Management Response**

District management provided the following response:

We agree with the finding as written and have trained employees and documented procedures for reporting of students categorized as 1305 foster students. These procedures include steps to be taken at the building level for foster students and those procedures that are done by our social worker, central office, and technology.

While we agree with the finding, we would like to note that the overpayment was due to the student turning 18 even though the student was still educated at Southern and still with the same family. Revised procedures now include asking the placing agency for annual agency placement letters and asking the agency to verify that a per diem is being paid to the family at the beginning of the school year and the end of the school year.

We have also gone back to the 2019-20 and the current year to make sure that we have the appropriate documentation for all students recorded as 1305 students.

**Auditor Conclusion**

We are pleased that the District agreed with the finding and has begun to implement our recommendations. We continue to recommend that a multi-employee review process be implemented to help ensure accurate reporting. We will review all corrective actions taken by the District during our next audit.

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

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**O**ur prior Limited Procedures Engagement of the Southern York County 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>7</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 Transportation Operations, Nonresident Student Data, Bus Driver Requirements, and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2015 through June 30, 2019. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.<sup>8</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>9</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>7</sup> 72 P.S. §§ 402 and 403.

<sup>8</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>9</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  |
| Transportation           | Yes                            |                     |   |   | X |   |                 | X | X |   | X                  |    | X  | X                             | X  | X  | X          |    |
| Bus Drivers              | Yes                            |                     |   |   |   |   |                 |   |   |   | X                  |    | X  |                               |    | X  | X          |    |
| Nonresident Student Data | Yes                            |                     |   |   | 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, 2015 through June 30, 2019 fiscal years. We conducted analytical procedures on the District's state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's effectiveness in four areas as described below. As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives.

### **Nonresident Student Data**

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>10</sup>
- ✓ To address this objective, we assessed the District's internal controls over the identification, categorization, and reporting of the nonresident foster student data reported to PDE. We reviewed supporting documentation for all nonresident foster students reported by the District for the 2015-16 through 2018-19 school years.<sup>11</sup> We verified that each nonresident foster student's custodial parent or guardian was not a resident of the District, the foster parent(s) were a resident of the District, and received a stipend for caring for the student. The District's nonresident foster student listings were compared to the total days reported on the Membership Summary and Instructional Time Membership Report and to agency placement letters to determine if the District accurately reported nonresident foster student data to PDE and that the District received the correct reimbursement for these students.

**Conclusion:** The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to the District categorization and reporting of nonresident foster students. Our results are detailed in a Finding beginning on page 6 of this report.

### **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>12</sup>

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<sup>10</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

<sup>11</sup> The District reported 7 nonresident foster students for the 2015-16 school year, 6 nonresident foster students for the 2016-17 school year, 2 nonresident foster students for the 2017-18 school year, and 6 nonresident foster students for the 2018-19 school year.

<sup>12</sup> See 24 P.S. §25-2541(a).

- ✓ To address this objective, we assessed the District’s internal controls for obtaining, inputting, processing, and reporting transportation data to PDE. We obtained the District-calculated vehicle average data and ensured that the District accurately reported this data to PDE for all 139 vehicles reported as transporting students during the 2015-16 through 2018-19 school years. We selected for testing all 37 vehicles used to transport students during the 2018-19 school year, randomly selected 10 of the 34 vehicles in the 2017-18 school year, judgmentally selected 20 of the 34 vehicles in the 2016-17 school year, and randomly selected 10 of 34 vehicles in the 2015-16 school year. For the vehicles selected, we obtained and reviewed odometer readings, school calendars, and student rosters to ensure that vehicle average data was correctly calculated.<sup>13</sup>

**Conclusion:** The results of our procedures did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management and the Board of School Directors (Board). These deficiencies were verbally communicated to District management and the Board for their consideration.

### **Bus Driver Requirements**

- Did the District ensure that all bus drivers transporting District students are board approved and had the required driver’s license, physical exam, training, background checks, and clearances<sup>14</sup> as outlined in applicable laws?<sup>15</sup> Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
- ✓ To address this objective, we assessed the District’s internal controls for maintaining, reviewing, and monitoring required bus driver qualifications documents and procedures for being made aware of who transported students daily. We determined if all drivers were approved by the Board. We randomly selected 27 of the District’s 51 contracted drivers transporting District students as of December 11, 2020, and we reviewed documentation to ensure the District complied with the requirements for those drivers.<sup>16</sup> We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and health physicals.

**Conclusion:** The results of our procedures did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of District management and the Board. These deficiencies were verbally communicated to District management and the Board for their consideration.

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<sup>13</sup> The 20 vehicles reviewed for the 2016-17 school year that were not randomly selected were chosen due to mileage fluctuations during the school year; therefore, the selection of items in total was not representative of population. Accordingly, the results of this audit procedure are not, and should not be, projected to the population.

<sup>14</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>15</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*.

<sup>16</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.

## **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>17</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 but not limited to, safety plans, training schedules, anti-bullying policies, safety committee meeting minutes, and the memorandum of understanding with the local law enforcement agency.

**Conclusion:** Due to the sensitive nature of school safety, the results of our review for this portion of the objective are not described in our audit report, but they were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.<sup>18</sup>

- 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 obtained and reviewed the fire and security drill records for the District's five buildings for the 2018-19 and 2019-20 school years to determine if drills were held as required by PDE. 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 this portion of the school safety objective did not disclose any reportable issues.

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<sup>17</sup> Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

<sup>18</sup> Other law enforcement agencies include the Pennsylvania State Police, the Attorney General's Office, and local law enforcement with jurisdiction over the District's school buildings.

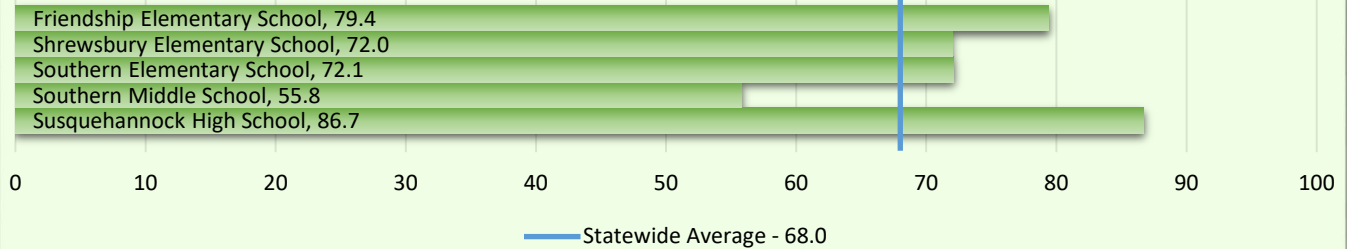
<sup>19</sup> Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

## Appendix B: Academic Detail

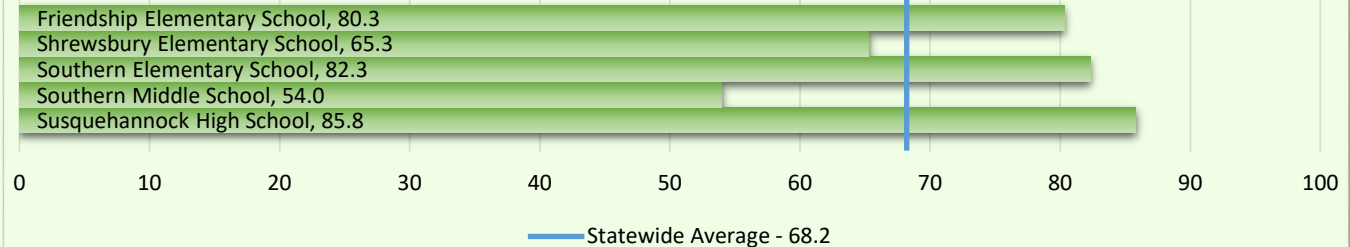
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>20</sup> Please note that if one of the District's schools did not receive a score in a particular category and year presented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

### SPP School Scores Compared to Statewide Averages

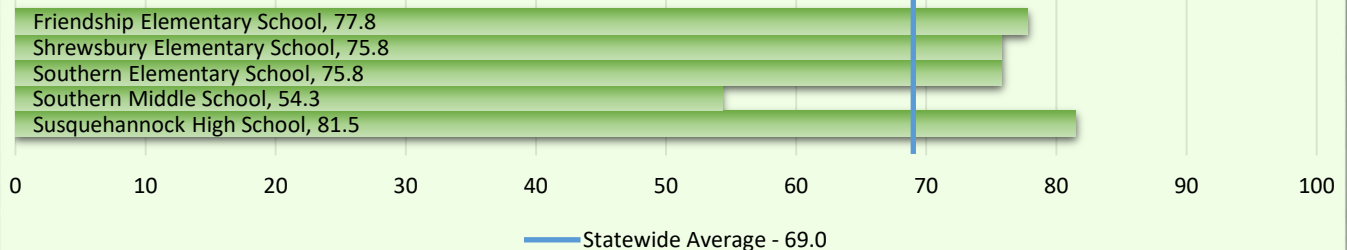
#### 2018-19



#### 2017-18



#### 2016-17

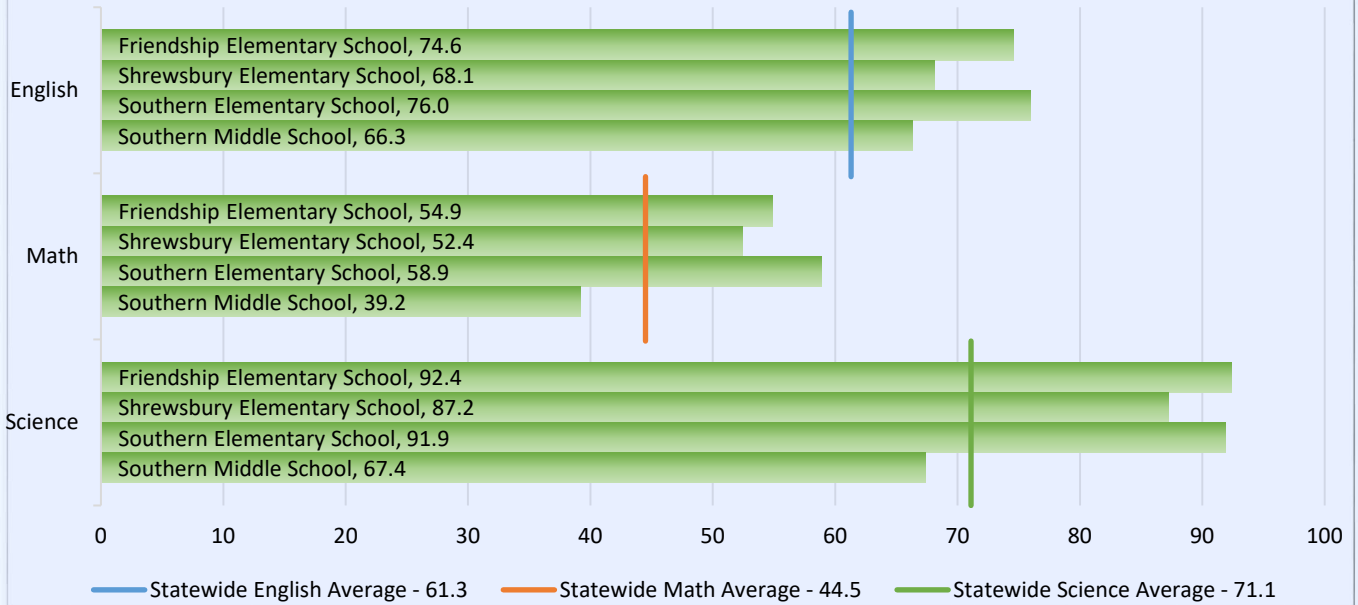


<sup>20</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

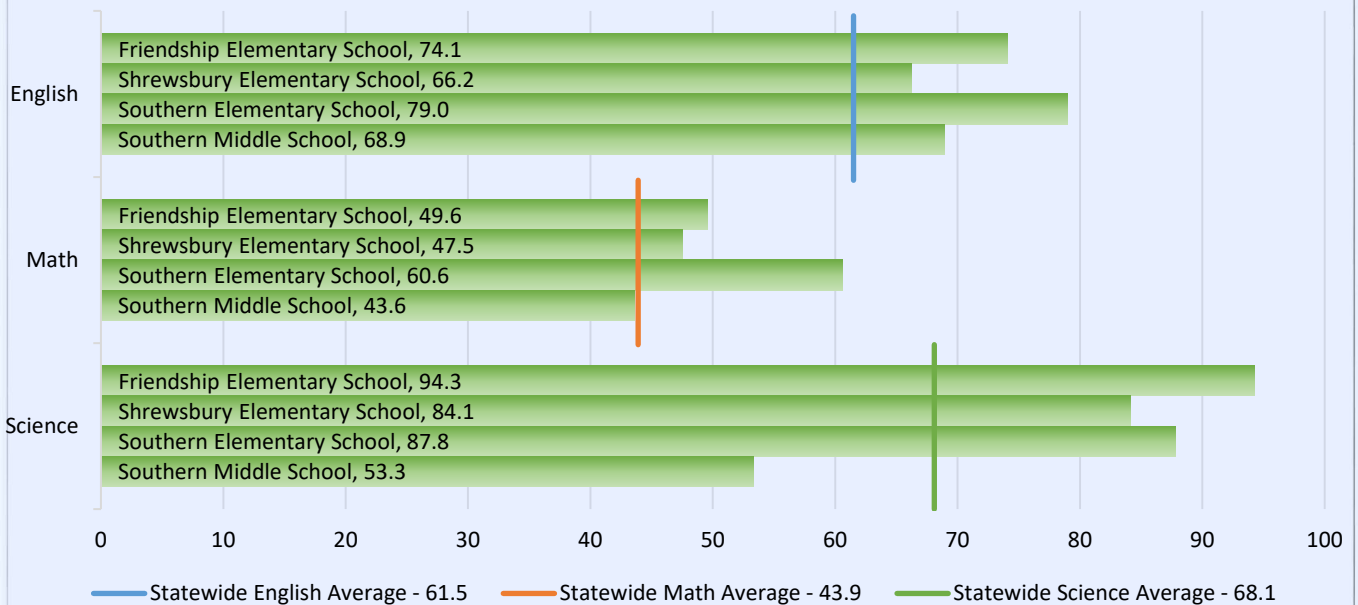
<sup>21</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

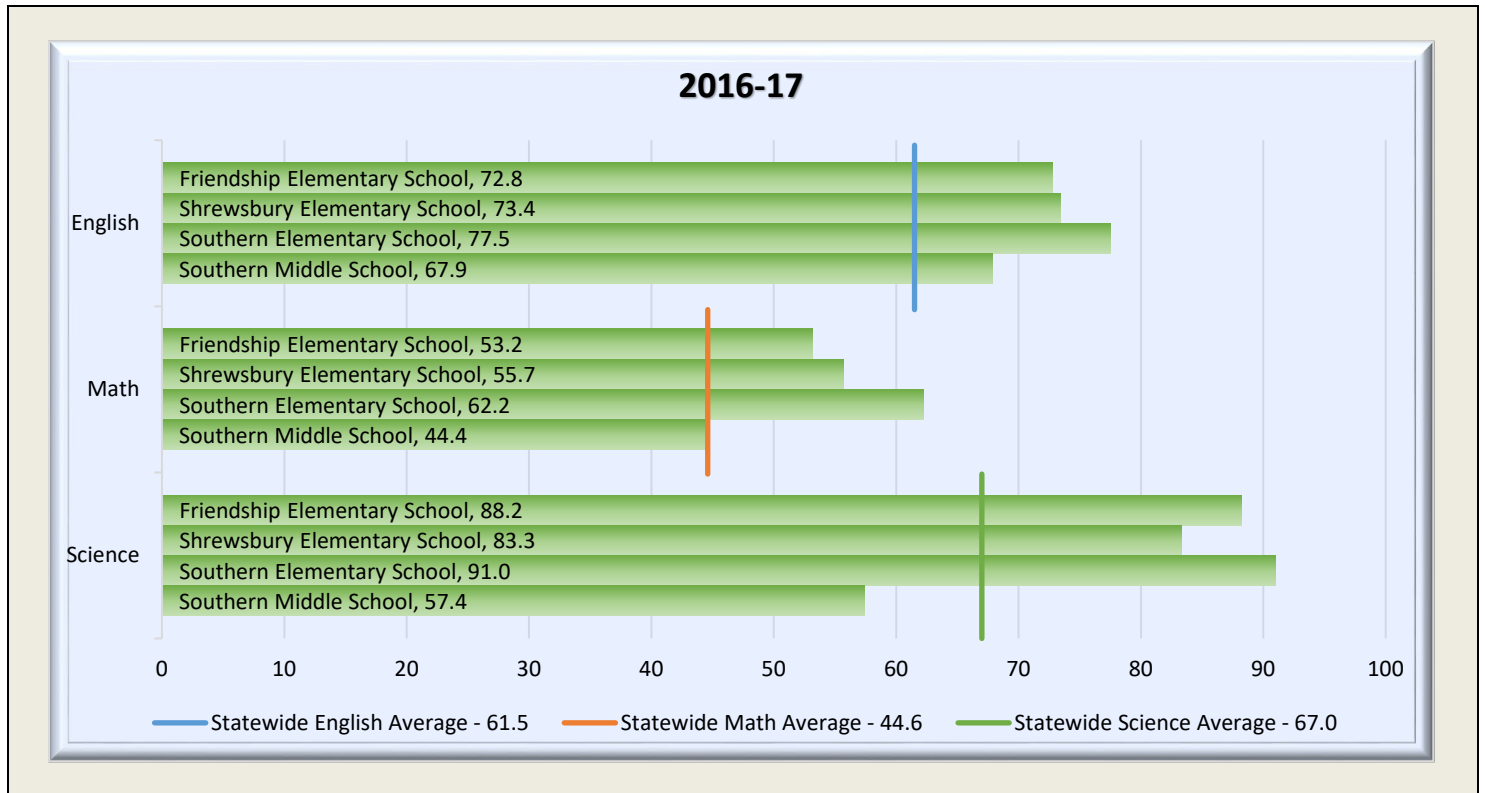
**2018-19**



**2017-18**

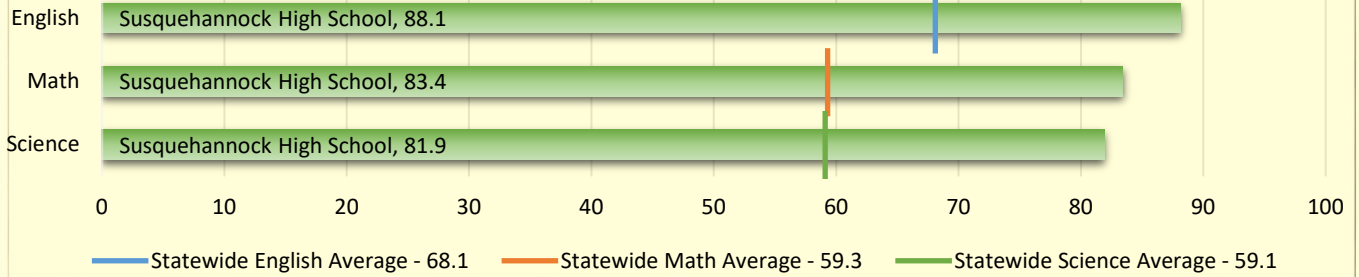


**PSSA Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages (continued)**

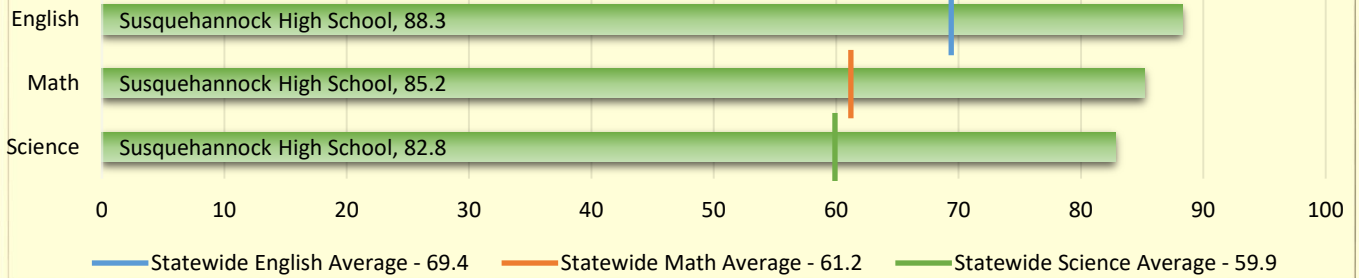


## Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

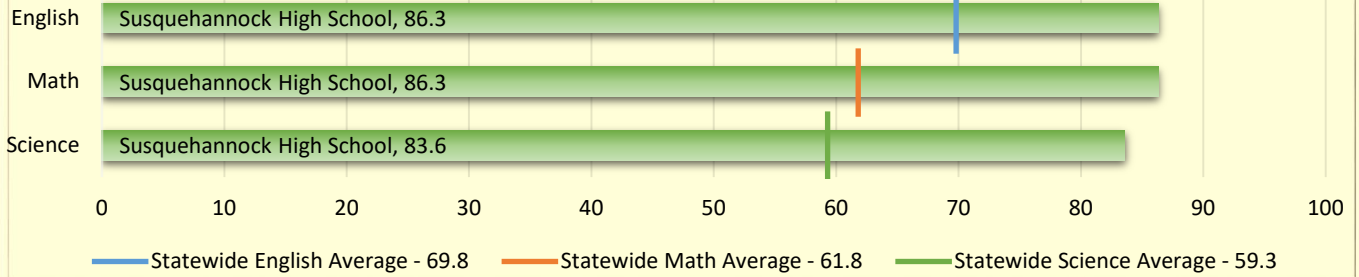
### 2018-19



### 2017-18



### 2016-17



## **Distribution List**

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

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