

# PERFORMANCE AUDIT

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## Tredyffrin-Easttown School District Chester County, Pennsylvania

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December 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Dr. Richard Gusick, Superintendent  
Tredyffrin-Easttown School District  
West Valley Business Center  
940 West Valley Road, Suite 1700  
Wayne, Pennsylvania 19087

Ms. Michele Burger, Board President  
Tredyffrin-Easttown School District  
West Valley Business Center  
940 West Valley Road, Suite 1700  
Wayne, Pennsylvania 19087

Dear Dr. Gusick and Ms. Burger:

We have conducted a performance audit of the Tredyffrin-Easttown 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:

- Transportation Operations
- Bus Driver Requirements

We also evaluated the application of best practices in the area of school safety and determined compliance with certain 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 areas of noncompliance and significant internal control deficiencies in the area of transportation operations of the District, and those deficiencies are detailed in the finding in this report titled:

**The District's Failure to Implement an Adequate Internal Control System Resulted in a \$44,025 Transportation Reimbursement Overpayment**

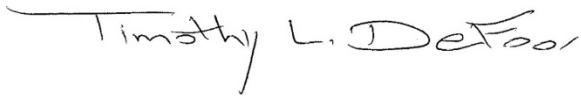
In addition, we found that the District performed adequately in the area of bus driver requirements, and we did not identify any internal control deficiencies.

Dr. Richard Gusick  
Ms. Michele Burger  
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Our audit finding and recommendations have been discussed with the District, 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.

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 horizontal line extending from the left.

Timothy L. DeFoor  
Auditor General

December 2, 2021

cc: **TREDYFFRIN-EASTTOWN SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2020-21 School Year*	
County	Chester
Total Square Miles	38
Number of School Buildings	8
Total Teachers	511
Total Full or Part-Time Support Staff	219
Total Administrators	31
Total Enrollment for Most Recent School Year	6,957
Intermediate Unit Number	24
District Career and Technical School	Chester County Technical College High School

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

### Mission Statement\*

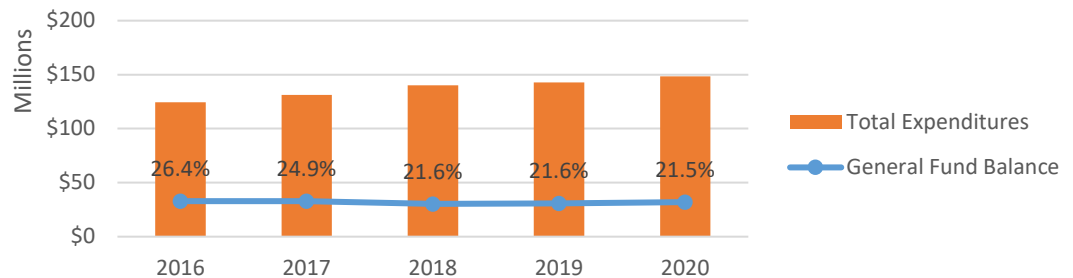
To inspire a passion for learning, personal integrity, the pursuit of excellence, and social responsibility in each student.

## Financial Information

The following pages contain financial information about the Tredyffrin-Easttown 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**.

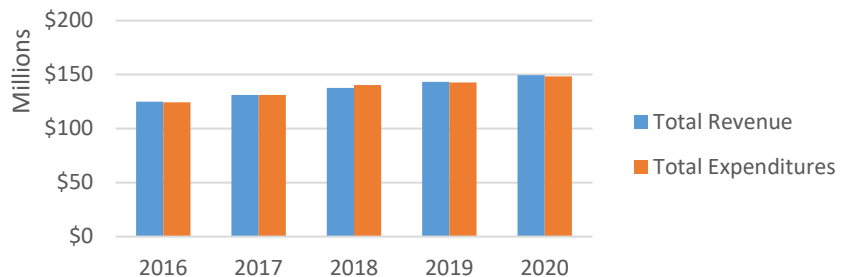
### General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$32,886,802
2017	\$32,743,726
2018	\$30,342,903
2019	\$30,857,468
2020	\$31,903,753



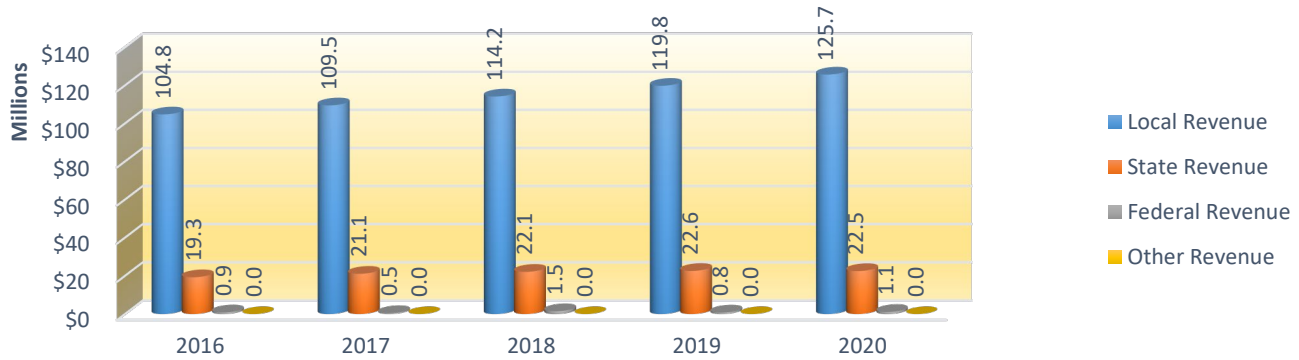
### Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$124,914,350	\$124,408,594
2017	\$131,103,779	\$131,246,856
2018	\$137,790,087	\$140,190,909
2019	\$143,209,982	\$142,695,416
2020	\$149,372,108	\$148,325,823

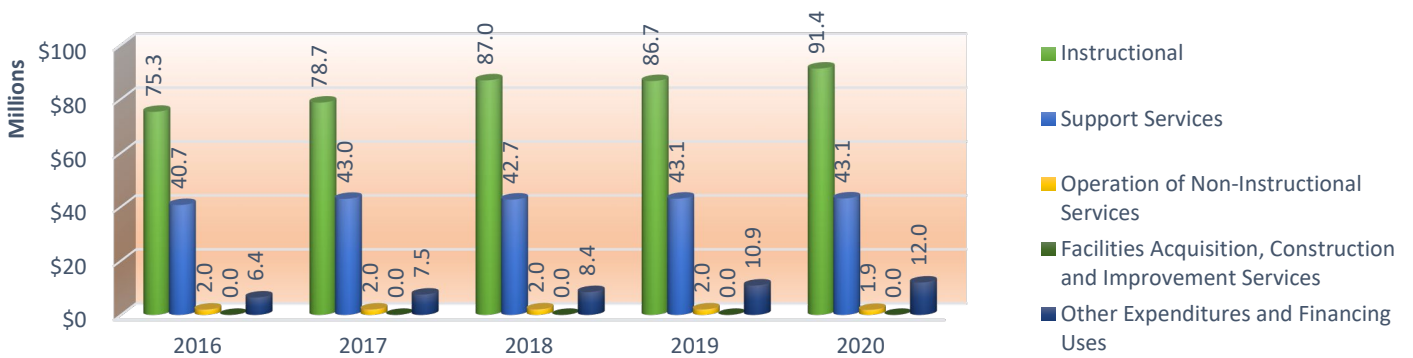


## Financial Information Continued

### Revenues by Source

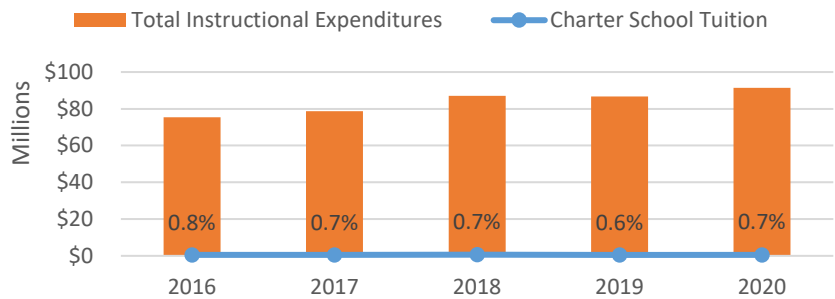


### Expenditures by Function

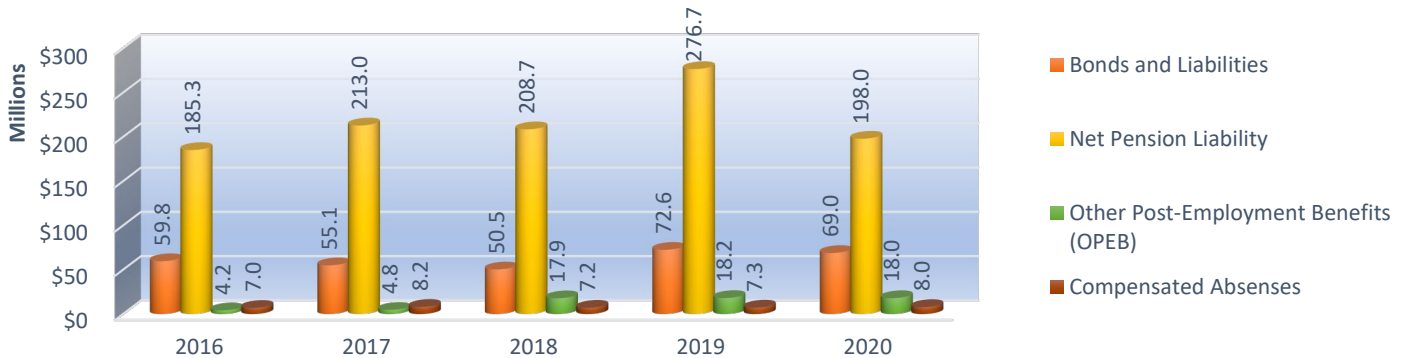


### Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$595,994	\$75,310,892
2017	\$538,493	\$78,734,450
2018	\$639,286	\$86,985,701
2019	\$496,182	\$86,730,837
2020	\$610,234	\$91,354,287



### Long-Term Debt

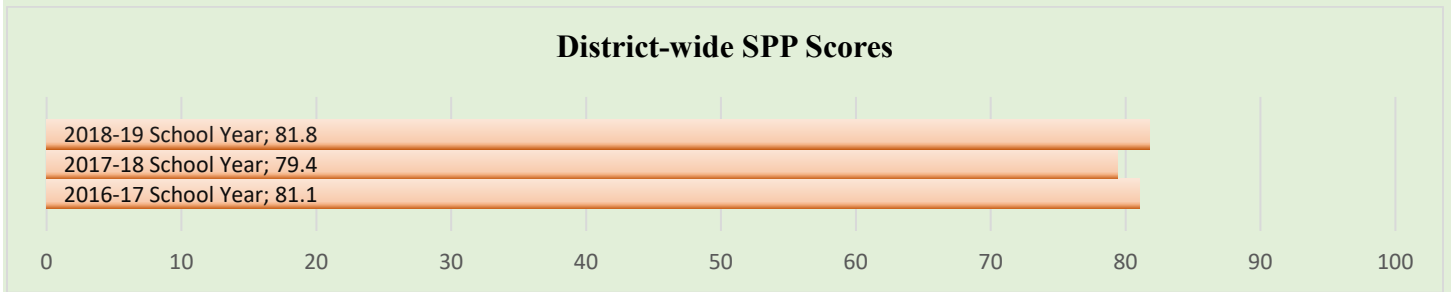


## Academic Information<sup>1</sup>

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.

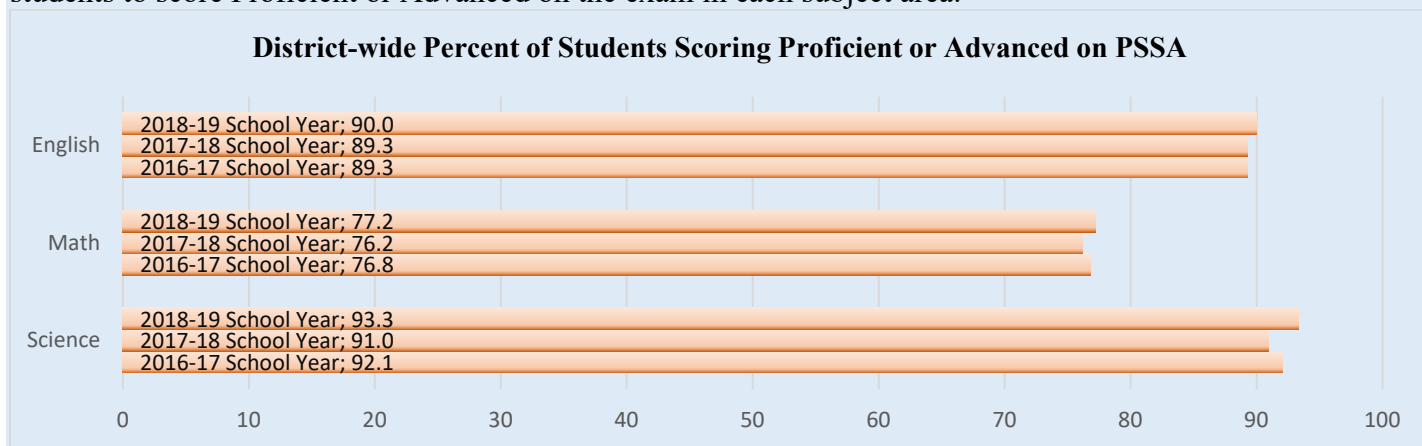
<sup>3</sup> Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

## Academic Information Continued

### What is the PSSA?

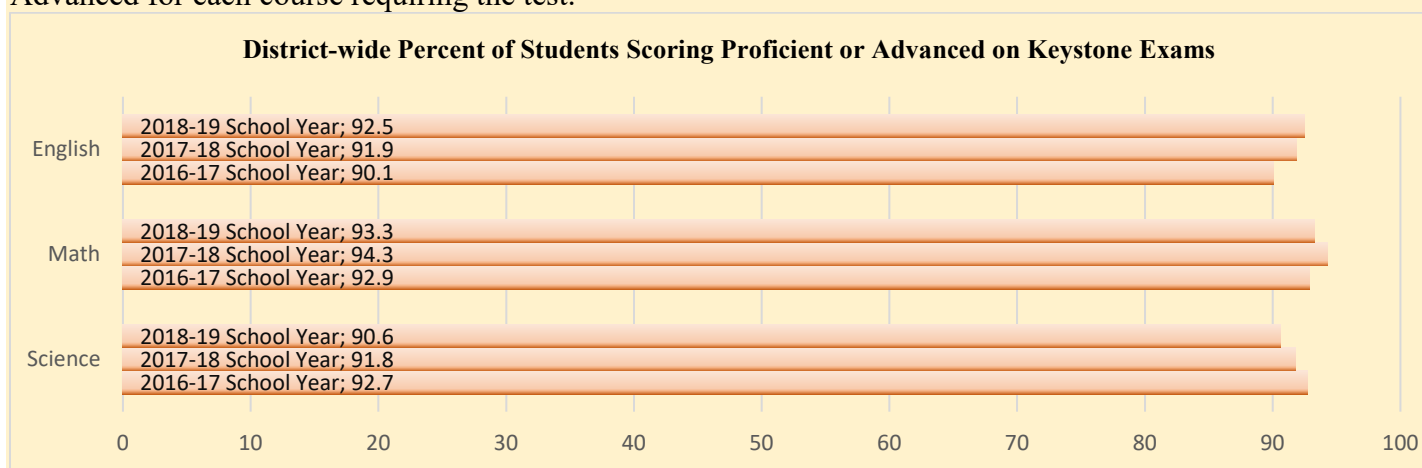
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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



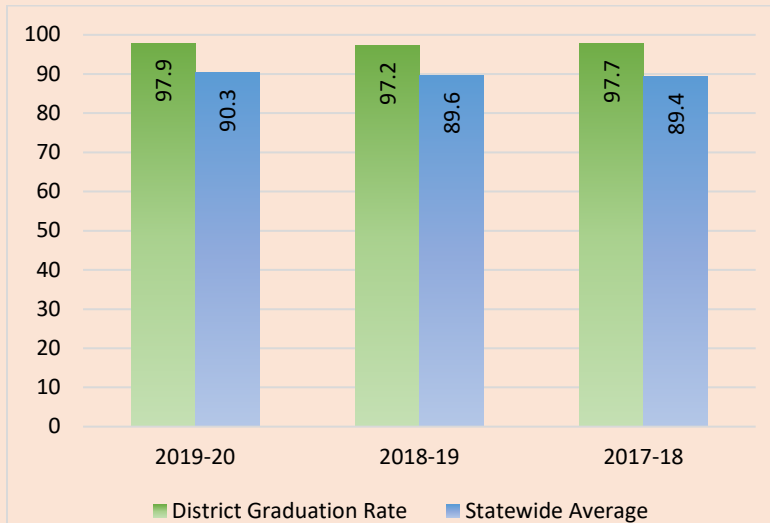
<sup>4</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (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 Resulted in a \$44,025 Transportation Reimbursement Overpayment

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

##### **Student Transportation Subsidy**

Section 2541(a) of the Public School Code (PSC) states, in part: "School districts shall be paid by the commonwealth for every school year on account of pupil transportation which... have been approved by the Department of Education... an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district's aid ratio.

In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes..." See 24 P.S. § 25-2541(a).

##### **Sworn Statement and Annual Filing Requirements**

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. . . ."

We found that the Tredyffrin-Easttown School District (District) did not implement an adequate internal control system over the input, calculation, and reporting of regular transportation data. The failure to implement internal controls led to the District inaccurately reporting transportation data to the Pennsylvania Department of Education (PDE). Consequently, the District was overpaid \$44,025 in regular transportation reimbursements<sup>6</sup> for the 2017-18 school year.<sup>7</sup>

**Background:** 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 for transporting 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 nonpublic school and charter school students transported. The errors identified in this finding pertain to the District's regular transportation reimbursements.

Since the above listed components are integral to the calculation of the District's transportation reimbursements, it is essential that the District properly record, calculate, and report transportation data to PDE. Therefore, the District should have a strong system of internal control over transportation operations that should include, but not be limited to, the following:

- Segregation of duties.
- Comprehensive written procedures.
- Training on PDE reporting requirements.

It is also important to note that the Public School Code requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE in order to be eligible for transportation reimbursements. The sworn statement includes the superintendent's signature attesting to the accuracy of the reported data. Because of this statutorily required attestation, the District should ensure it has implemented an adequate internal control system to provide it with the

<sup>6</sup> The District received \$1,202,612 in regular transportation reimbursement for the 2017-18 school year.

<sup>7</sup> We found that the District accurately reported transportation data for the 2015-16, 2016-17, and 2018-19 school years.

*Criteria relevant to the finding  
(continued):*

“The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphases added.) See 24 P.S. § 25-2543.

**The Pennsylvania Department of Education (PDE) instructions for Local Education Agencies (LEA) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE.**

<http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf> (accessed 9/16/21)

Daily Miles With

Report the number of miles per day, to the nearest tenth, that the vehicle traveled with pupils. If this figure changed during the year, calculate a weighted average or sample average.

Daily Miles Without

Report the number of miles per day, to the nearest tenth, that the vehicle traveled without pupils. If this figure changed during the year, calculate a weighted average or sample average.

Amount Paid Contractor

Enter the total amount paid to this contractor for the service described for the vehicles listed under this “Notification Number.” This amount should include payment for any activity run service (some schools refer to this as a “late run”), but should not include payment for field trips, athletic events, extended school year or any service provided other than to-and-from school transportation.

confidence it needs to sign the sworn statement.

## Regular Transportation Reporting Errors

PDE guidelines state that school districts are required to report the number of miles per day to the nearest tenth that each vehicle travels with and without students. Districts are also required to report the number of students assigned to each vehicle. If the miles traveled and/or students assigned changes during the school year, an average must be calculated and reported.

The District calculated and reported average data for miles traveled to transport students during the 2017-18 school year. However, the District inaccurately calculated this data for the majority of vehicles that transported students. The primary reason for the errors was due to the District adding total miles traveled for sporadic vehicle trips to the calculated average. For example, if a vehicle transported students for a mid-day or late-day vehicle trip, the District added the total miles traveled for this mid-day or late trip to the final calculated average instead of using the miles traveled for the sporadic vehicle trip as a component for the average. The secondary reason for the errors was due to the District inaccurately rounding mileage data. These errors led to the District overreporting mileage data, which resulted in a \$44,025 overpayment in transportation reimbursements for the 2017-18 school year.

The District employee responsible for calculating and reporting this data changed during the 2017-18 school year. The employee who reported this data for the 2017-18 used source documents created by their predecessor and attributed the errors we identified to using unfamiliar and incomplete source documents. The turnover the District experienced in the role of the employee responsible for calculating and reporting this data to PDE highlights the need for the District to implement a strong system of internal control over transportation data reporting operations.

## Significant Internal Control Deficiencies

Our review revealed that the District did not have an adequate internal control system over its regular transportation data reporting operations. Specifically, we found that the District did not implement adequate segregation of duties when it placed responsibility on just one employee for calculating and reporting regular transportation data without sufficient oversight. District officials stated “spot checks” were conducted throughout the year, but the District could not provide evidence of this review. Additionally, the errors we found in the 2017-18 school year are evidence of the need for a documented review of transportation calculations prior to reporting the data to PDE. The District did not have comprehensive written procedures for accurately calculating and reporting regular transportation data. Procedures of this nature would have helped

the District when it experienced turnover in the position responsible for calculating and reporting transportation data.

Future Reimbursement Adjustment: We provided PDE with reports detailing the reporting errors related to the regular transportation reimbursements for the 2017-18 school year. We recommend that PDE adjust the District's future transportation reimbursements by the \$44,025 that we identified as an overpayment.

## **Recommendations**

The *Tredyffrin-Easttown School District* should:

1. Develop and implement an internal control system over its regular transportation data reporting operations. The internal control system should include, but not be limited to, the following:
  - a. All personnel involved in inputting, calculating, and reporting transportation data are trained on PDE's reporting requirements.
  - b. A review of transportation data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.
  - c. Clear, concise, and current written procedures are developed to document the transportation data collection, calculation, and reporting process.

The *Pennsylvania Department of Education* should:

2. Adjust the District's future transportation subsidy to resolve the \$44,025 overpayment for regular transportation reimbursements.

## **Management Response**

District management provided the following response:

"The District implemented training for all staff on the PDE requirements beginning in the 2018-2019 school year. It's important to note that three quarters of the staff that was in place in the 2017-18 school year has since been replaced and provided additional training opportunities. In addition, staff job descriptions have been updated to include internal control requirements like the segregation of duties for many items, including the submission of the State report.

For example, a review of transportation data is conducted by an employee other than the employee who prepares the data before it is submitted to PDE and is noted in the job descriptions of each position. These procedures were implemented prior to the filing of the 18/19 state report, and we appreciated your confirmation on the noticeable difference of the district's accurate reporting between the 17/18 and 18/19 school years.

The Transportation Department is developing clear, concise, written procedures to document the transportation data collection and input, calculation, reporting and review for the State reporting process.”

### **Auditor Conclusion**

We are pleased that the District has agreed to implement all of our audit recommendations. We will review the District’s corrective actions during our next audit of the District.

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

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Our prior Limited Procedures Engagement of the Tredyffrin-Easttown 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>8</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, 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>9</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>10</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>8</sup> 72 P.S. §§ 402 and 403.

<sup>9</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>10</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	Principle	Description
<b>Control Environment</b>		<b>Control Activities</b>	
<b>1</b>	Demonstrate commitment to integrity and ethical values	<b>10</b>	Design control activities
<b>2</b>	Exercise oversight responsibility	<b>11</b>	Design activities for the information system
<b>3</b>	Establish structure, responsibility, and authority	<b>12</b>	Implement control activities
<b>4</b>	Demonstrate commitment to competence	<b>Information and Communication</b>	
<b>5</b>	Enforce accountability	<b>13</b>	Use quality information
<b>Risk Assessment</b>		<b>14</b>	Communicate internally
<b>6</b>	Define objectives and risk tolerances	<b>15</b>	Communicate externally
<b>7</b>	Identify, analyze, and respond to risks	<b>Monitoring</b>	
<b>8</b>	Assess fraud risk	<b>16</b>	Perform monitoring activities
<b>9</b>	Identify, analyze, and respond to change	<b>17</b>	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**

	Internal Control Significant ?	Control Environment					Risk Assessment				Control Activities			Information and Communication			Monitoring	
Principle →		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	
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.

### **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>11</sup>
  - ✓ To address this objective, we assessed the District's internal controls for obtaining, processing, and reporting regular transportation data to PDE. We obtained PDE's 2518 report (*Summary of Individual Vehicle Data for Contracted Service*) and selected all 126 vehicles used to transport District students during the 2017-18 school year. Due to errors we found with the 2017-18 data, we expanded our testing to include the other years in the audit period. We randomly selected for testing 38 of 366 total vehicles for the 2015-16, 2016-17, and 2018-19 school years.<sup>12</sup> For each vehicle, we reviewed odometer readings and student rosters to determine if sample averages for mileage and students were calculated and reported correctly to PDE. We also reviewed bus calendars to determine if the number of days the vehicles were used to transport students was accurately reported to PDE.
  - ✓ We also assessed the District's internal controls for obtaining, inputting, processing, and reporting supplemental transportation data to PDE. We randomly selected 60 of the 1,077 nonpublic and charter school students reported to PDE as transported by the District for the 2018-19 school year.<sup>13</sup> We obtained requests for transportation for each student selected to determine whether they were eligible to be reported to PDE for the supplemental transportation reimbursement and to ensure the District was accurately reimbursed for these students.

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<sup>11</sup> See 24 P.S. § 25-2543.

<sup>12</sup> We randomly selected 13 of 125 vehicles for the 2015-16 school year, 13 of 125 vehicles for the 2016-17 school year, and 12 of 116 vehicles for the 2018-19 school year. 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>13</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.

- ✓ Finally, we assessed the District's internal controls for obtaining, inputting, processing, and reporting hazardous route data to PDE. We randomly selected 60 of the 2,317 students the District reported to PDE as residing on a hazardous route for the 2018-19 school year.<sup>14</sup> For each student, we determined whether they resided on a hazardous route as determined by the Pennsylvania Department of Transportation and whether each student was correctly reported to PDE.

**Conclusion:** The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to this objective. Those 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 its students are board approved and had the required driver's license, physical exam, training, background checks, and clearances<sup>15</sup> as outlined in applicable laws?<sup>16</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 reviewing, maintaining, and monitoring required bus driver qualifications documents. We determined if all drivers were approved by the District's Board of School Directors. We selected 17 of 119 contracted drivers who transported District students as of April 19, 2021.<sup>17</sup> Of the 17 drivers selected, 10 were randomly selected and 7 were considered to have a higher risk of noncompliance with bus driver requirements due to the fact that we identified them as drivers transporting District students who were not on the driver list provided by the District.<sup>18</sup> We reviewed documentation to ensure 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 procedures did not identify any reportable issues or internal control deficiencies.

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<sup>14</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>15</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>16</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>17</sup> We selected drivers for a one day period in order to ensure that we selected from a population of drivers who actually drove for the District and to obtain evidence of the completeness of the list of drivers approved by the Board. We selected a day in the latter portion of the audit period to provide results related to a more current group of drivers while maintaining some unpredictability in the selection of drivers during our audits. We randomly select drivers to provide a representative selection of drivers for the selected day. Because the selection was taken from only one day, the results of this audit procedure are not, and should not be, projected to the population of the drivers for the entire audit period.

<sup>18</sup> The seven drivers not randomly selected were chosen due to not being on the initial driver list provided by the District; therefore, the selection of drivers in total was not representative of the population. 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>19</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, after action reports, and memorandums of understanding with local law enforcement. We also conducted safety walkthroughs in three school buildings to assess whether the District has implemented basic safety practices.<sup>20</sup>

**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.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?<sup>21</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 eight school buildings to determine whether drills were conducted as required 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 dates reported to the supporting documentation.

**Conclusion:** The results of our procedures did not identify any reportable issues.

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<sup>19</sup> Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

<sup>20</sup> We randomly selected 3 of the 8 buildings the District used to educate students. Walkthroughs were conducted for one building from each grade level (i.e., elementary, middle, and high school).

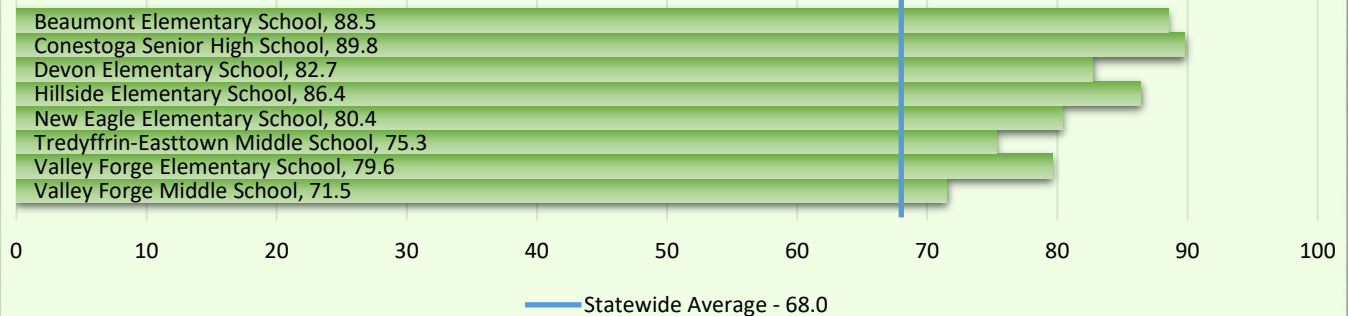
<sup>21</sup> Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

## Appendix B: Academic Detail

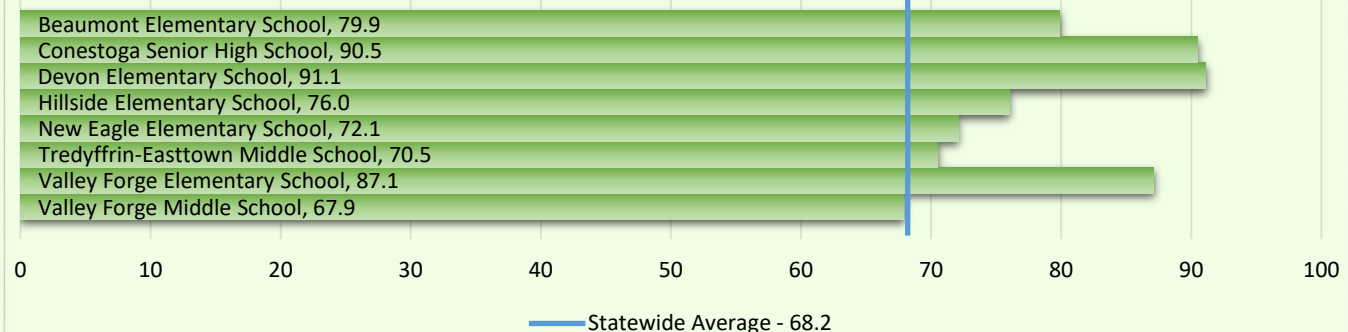
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>22</sup> Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>23</sup>

### SPP School Scores Compared to Statewide Averages

#### 2018-19



#### 2017-18

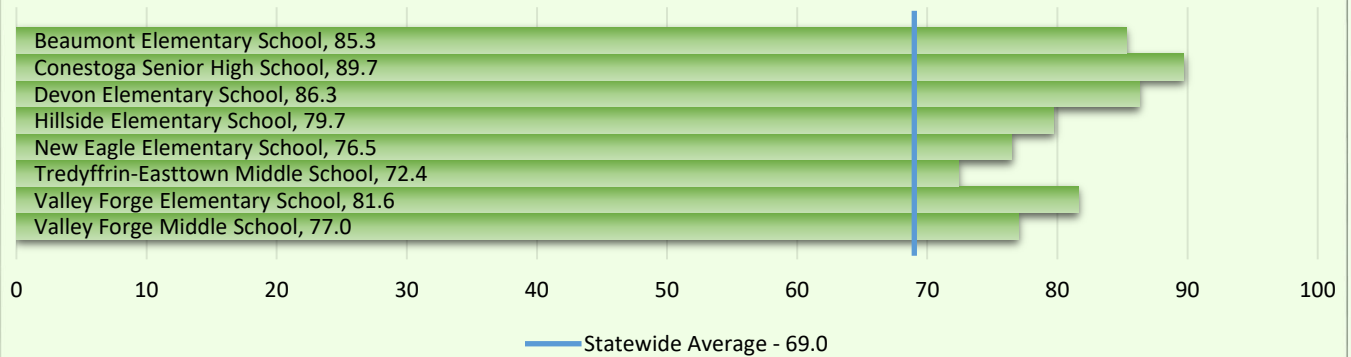


<sup>22</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

<sup>23</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.

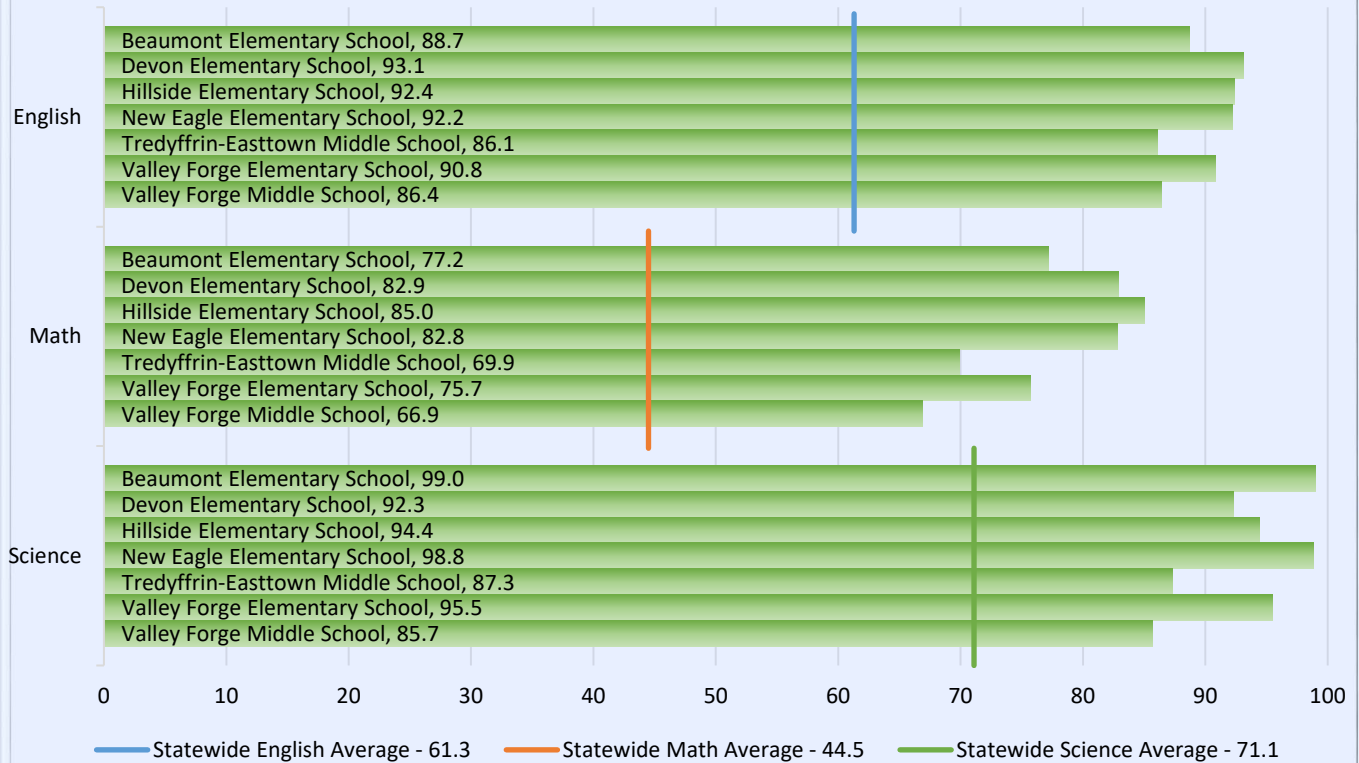
## SPP School Scores Compared to Statewide Averages (continued)

**2016-17**

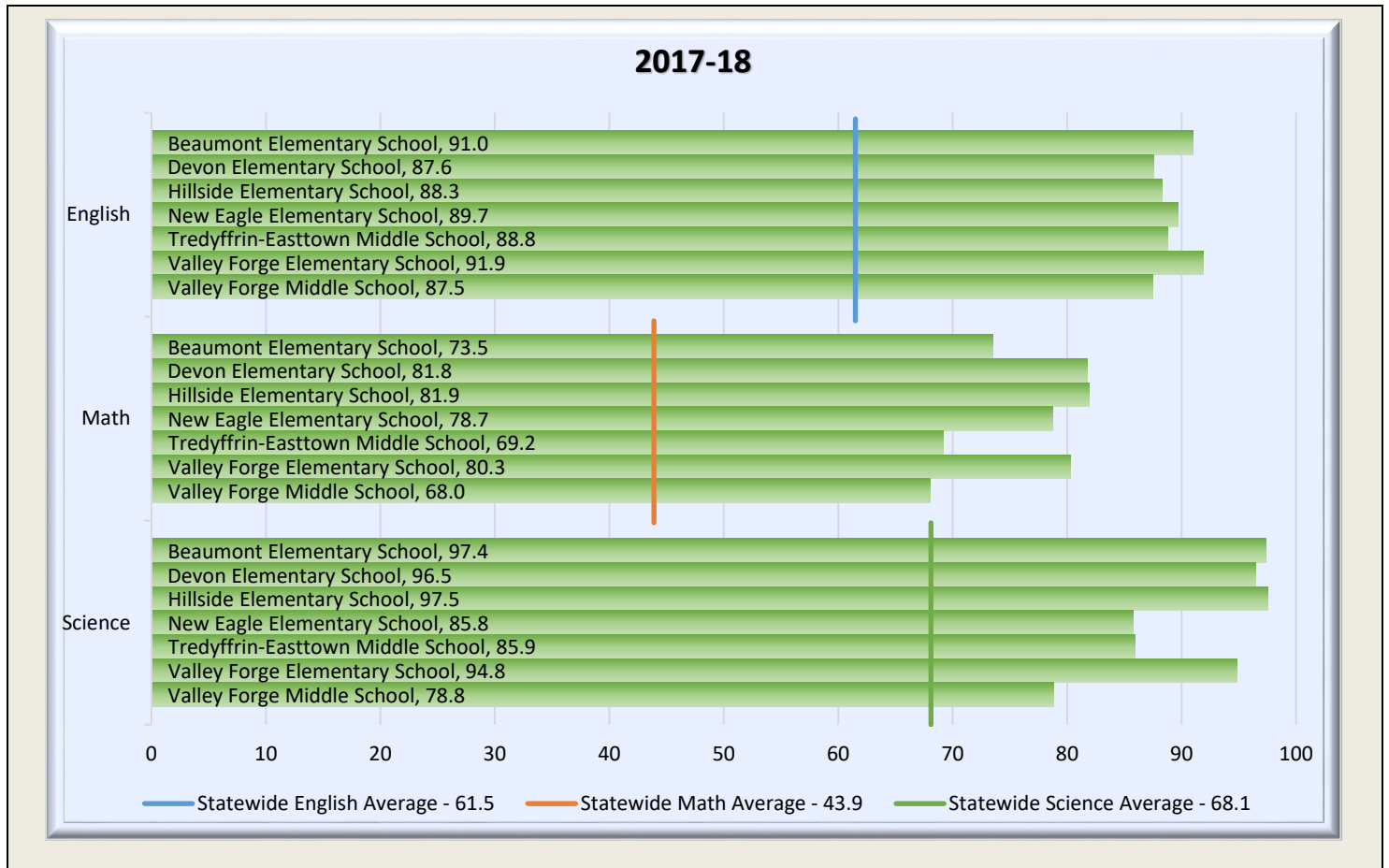


## PSSA Advanced or Proficient Percentage School Scores Compared to Statewide Averages

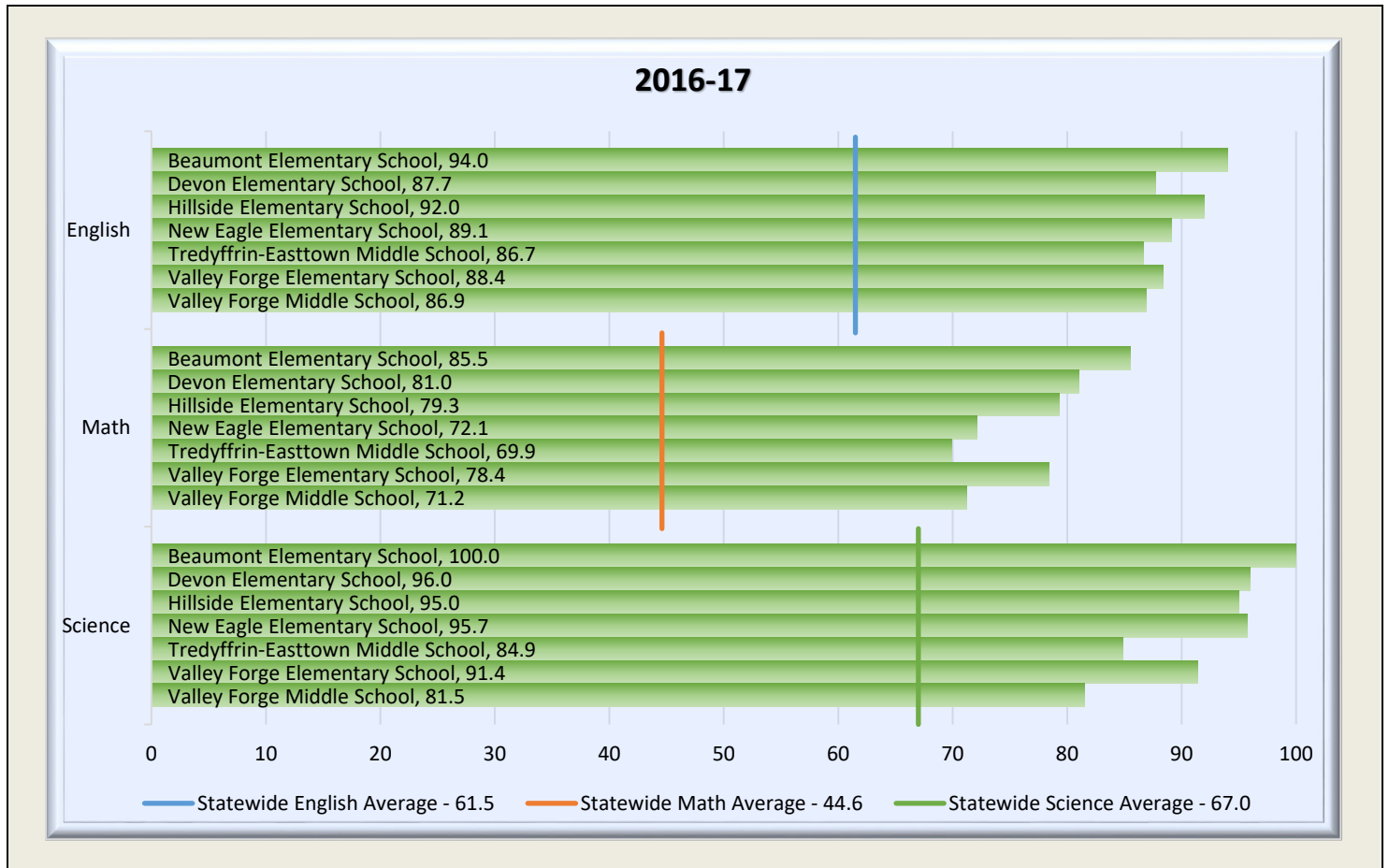
**2018-19**



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



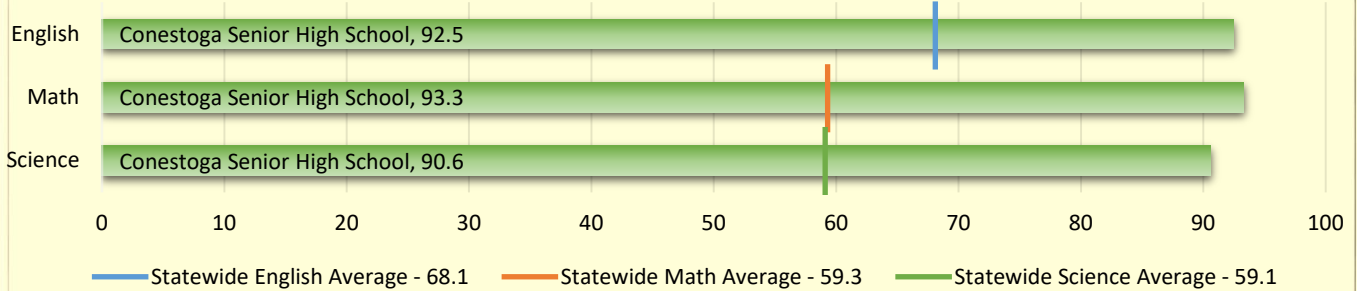
**PSSA Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages (continued)**



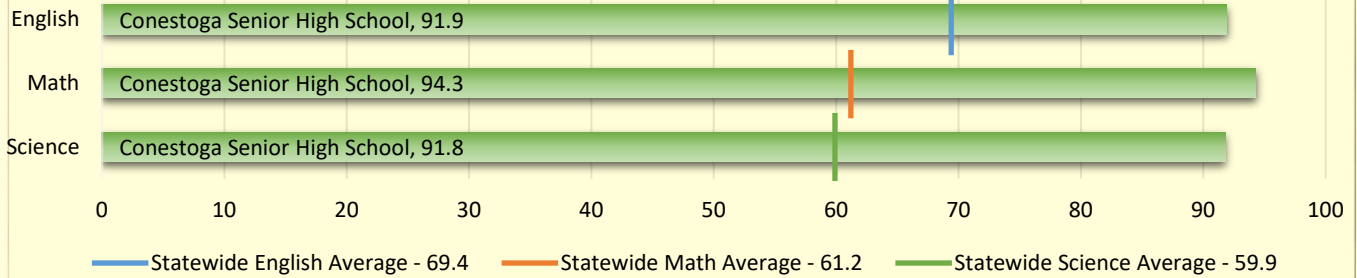


## Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

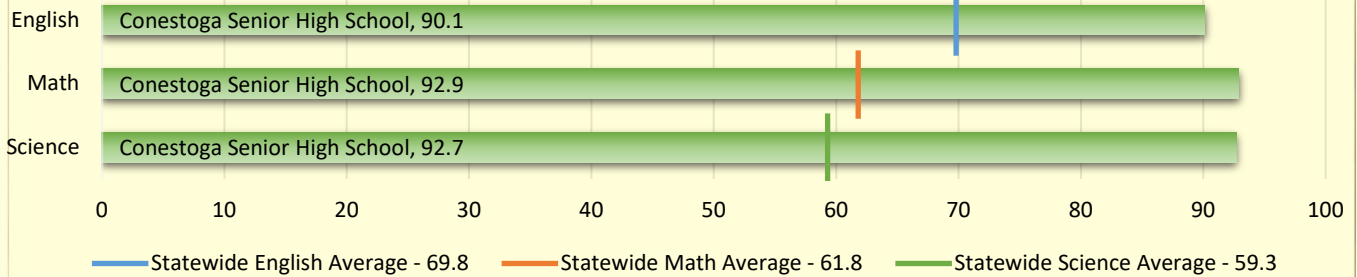
### 2018-19



### 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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