

PERFORMANCE AUDIT

Uniontown Area School District Fayette County, Pennsylvania

December 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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

**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Dr. Charles D. Machesky, Superintendent
Uniontown Area School District
205 Wilson Avenue
Uniontown, Pennsylvania 15401

Ms. Dorothy J. Grahek, Board President
Uniontown Area School District
205 Wilson Avenue
Uniontown, Pennsylvania 15401

Dear Dr. Machesky and Ms. Grahek:

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

- Transportation Operations
- Nonresident Student Membership
- Bus Driver Requirements

We also evaluated the application of best practices in the area of school safety. A portion of the results of our review of this objective can be found in the finding in this report. Due to the sensitive nature of the safe school review, the full results of our review are confidential. However, we communicated the full results of our school safety review with appropriate District personnel, the Pennsylvania Department of Education, and other appropriate agencies 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.

Dr. Charles D. Machesky

Ms. Dorothy J. Grahek

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Our audit finding and recommendations have been discussed with the District's management, and its response is include 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,



Eugene A. DePasquale
Auditor General

November 20, 2018

cc: **UNIONTOWN AREA SCHOOL DISTRICT** Board of School Directors

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Background Information

| School Characteristics 2015-16 School Year ^A | |
|--|--|
| County | Fayette |
| Total Square Miles | 250 |
| Number of School Buildings ^B | 8 ¹ |
| Total Teachers | 223 |
| Total Full or Part-Time Support Staff | 300 |
| Total Administrators | 16 |
| Total Enrollment for Most Recent School Year | 2,829 |
| Intermediate Unit Number | 1 |
| District Vo-Tech School | Fayette County Career and Technology Institute |

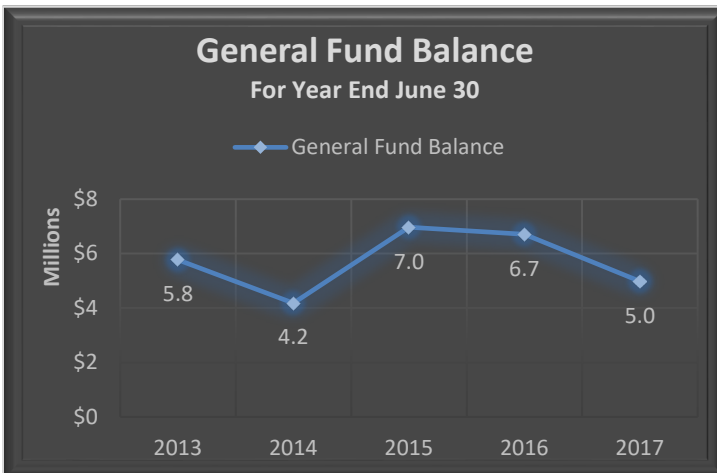
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

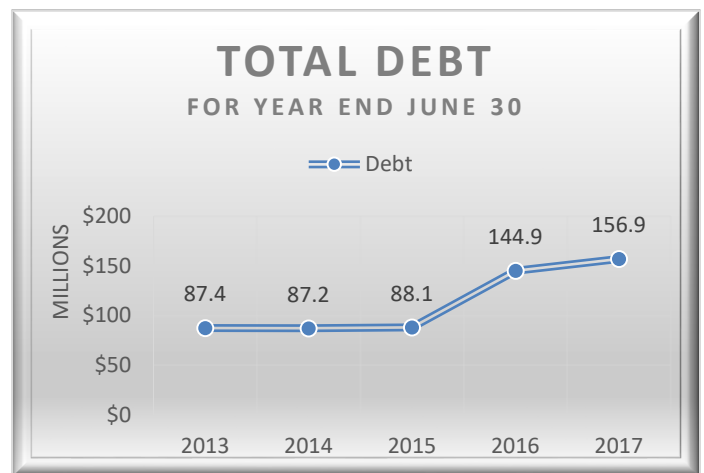
With the wealth of experiences provided by the Uniontown Area School District communities, students will be expected to transition into productive adult lives.

Financial Information

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



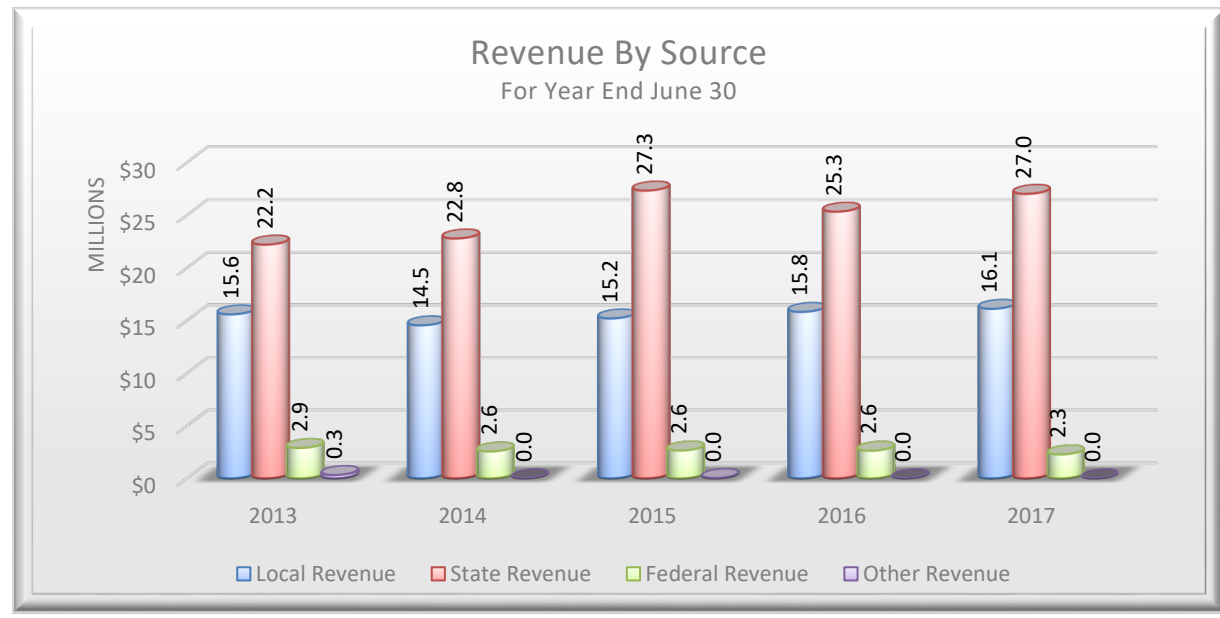
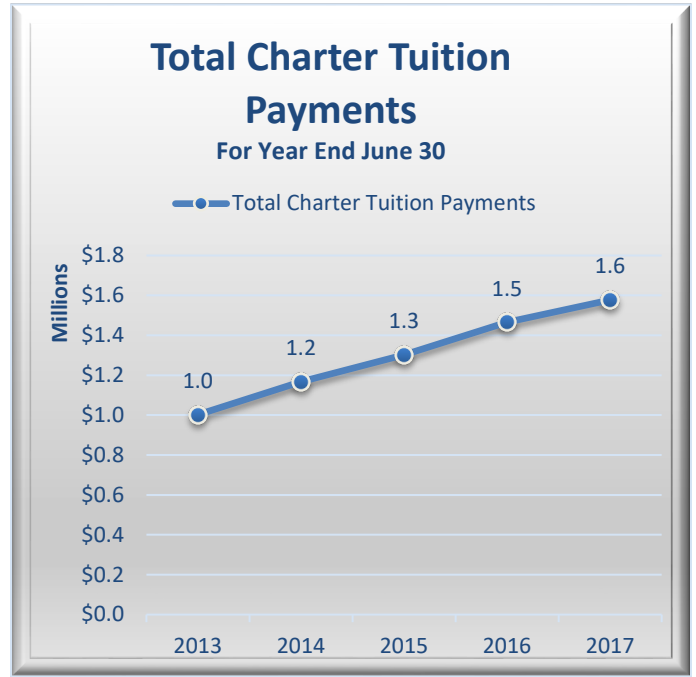
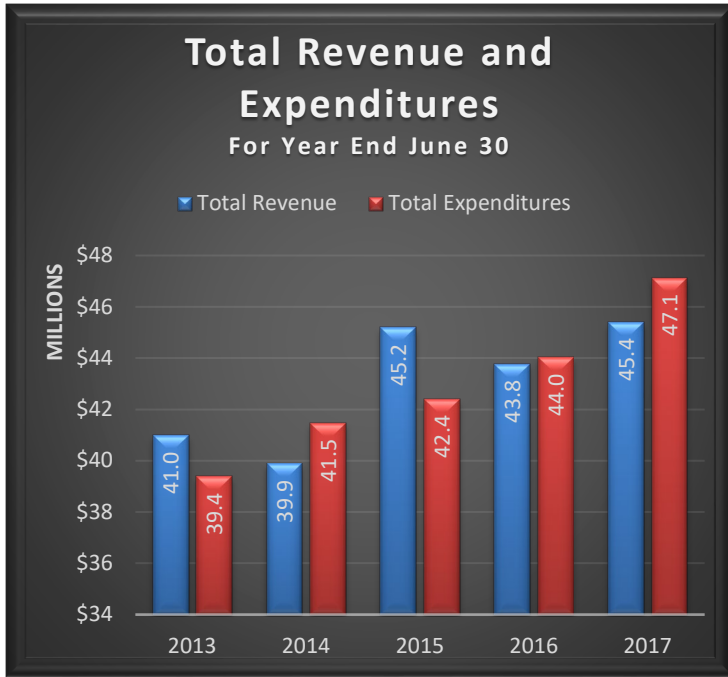
Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

¹ The Lafayette Elementary and the Lafayette Middle School share one building.

Financial Information Continued



Academic Information

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

What is a SPP score?

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

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

What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.⁶ In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

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

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

⁴ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

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

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

What is the PSSA?

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

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

What is a 4-Year Cohort Graduation Rate?

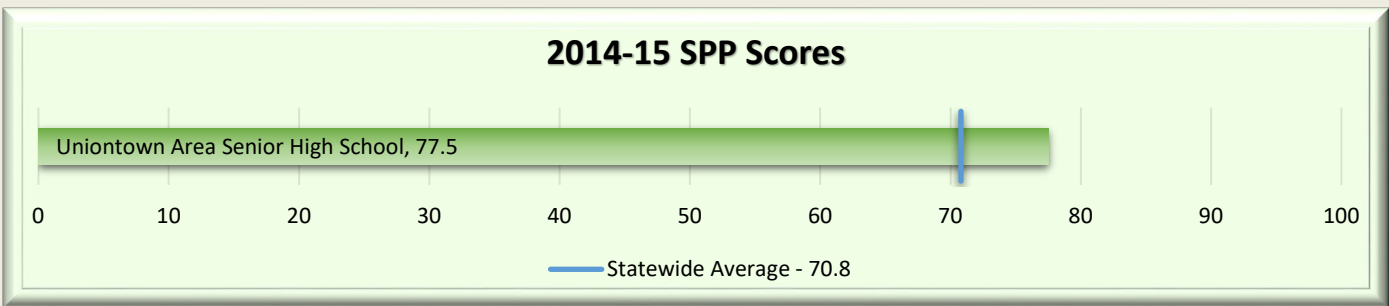
The PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student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

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

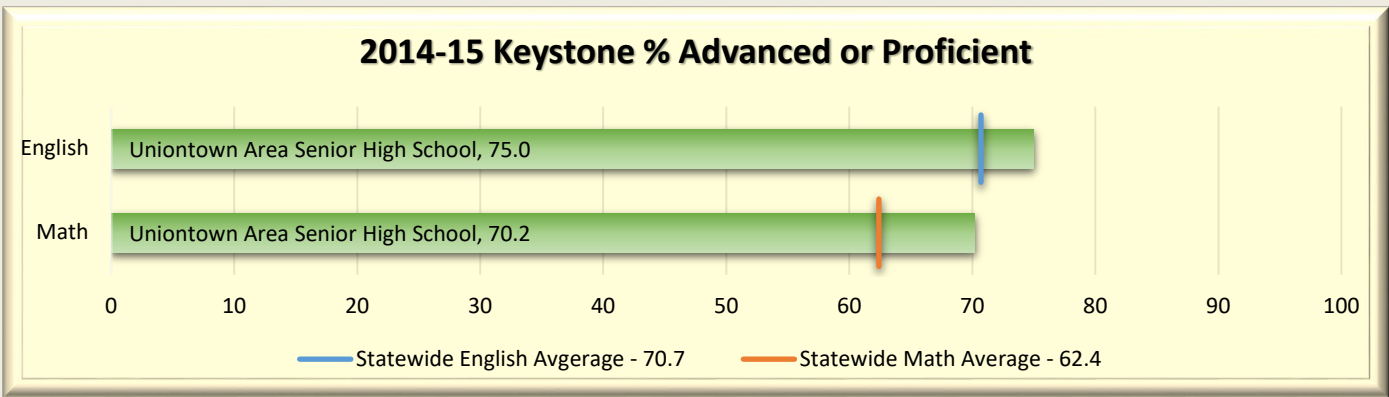
⁸ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

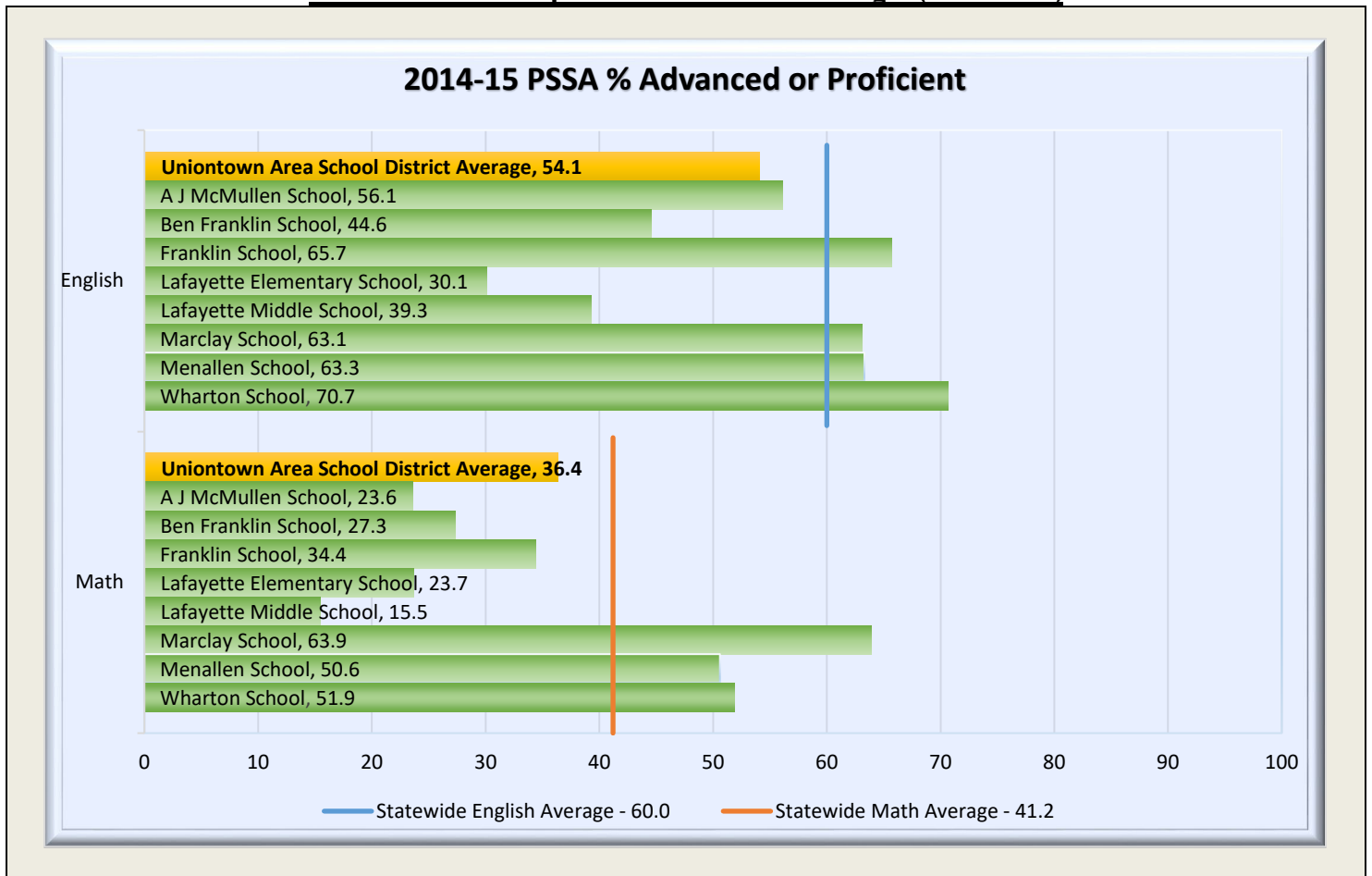
2014-15 SPP Scores



2014-15 Keystone % Advanced or Proficient

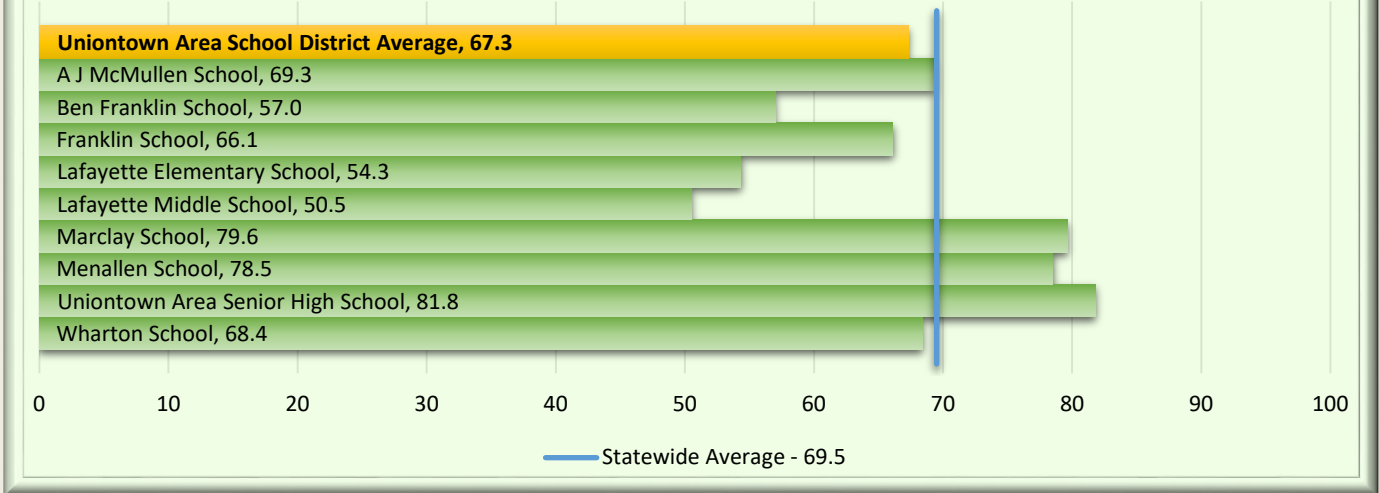


2014-15 Academic Data
School Scores Compared to Statewide Averages (continued)

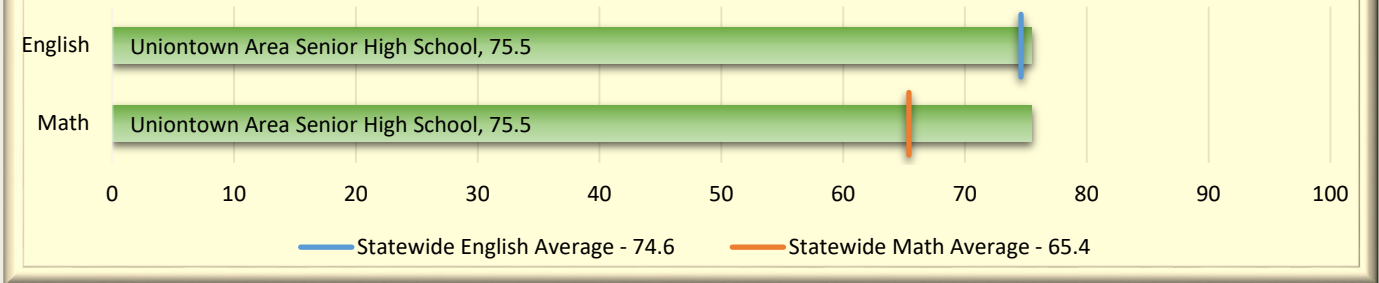


2015-16 Academic Data
School Scores Compared to Statewide Averages

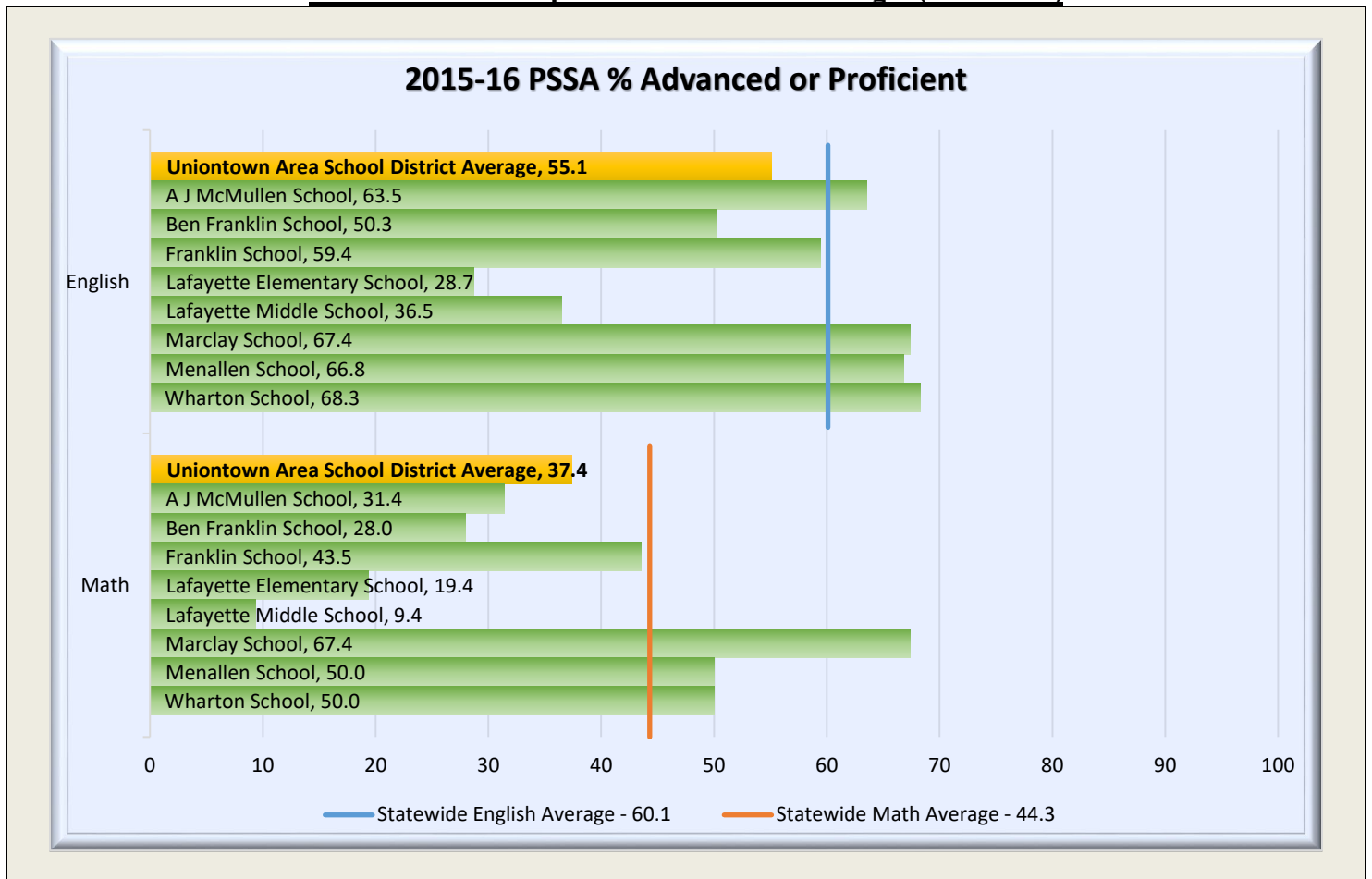
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

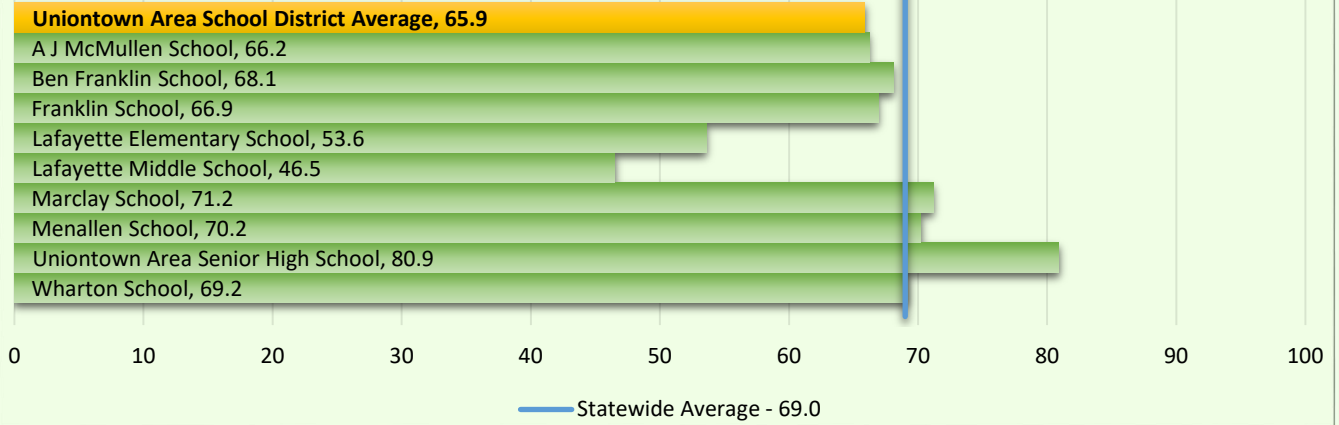


2015-16 Academic Data
School Scores Compared to Statewide Averages (continued)

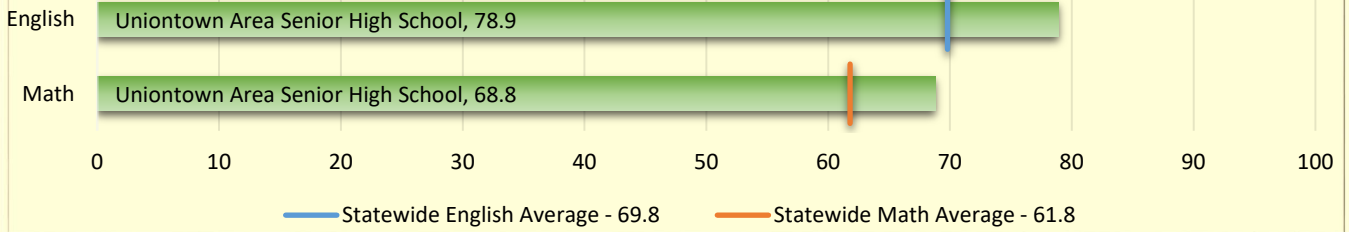


2016-17 Academic Data
School Scores Compared to Statewide Averages

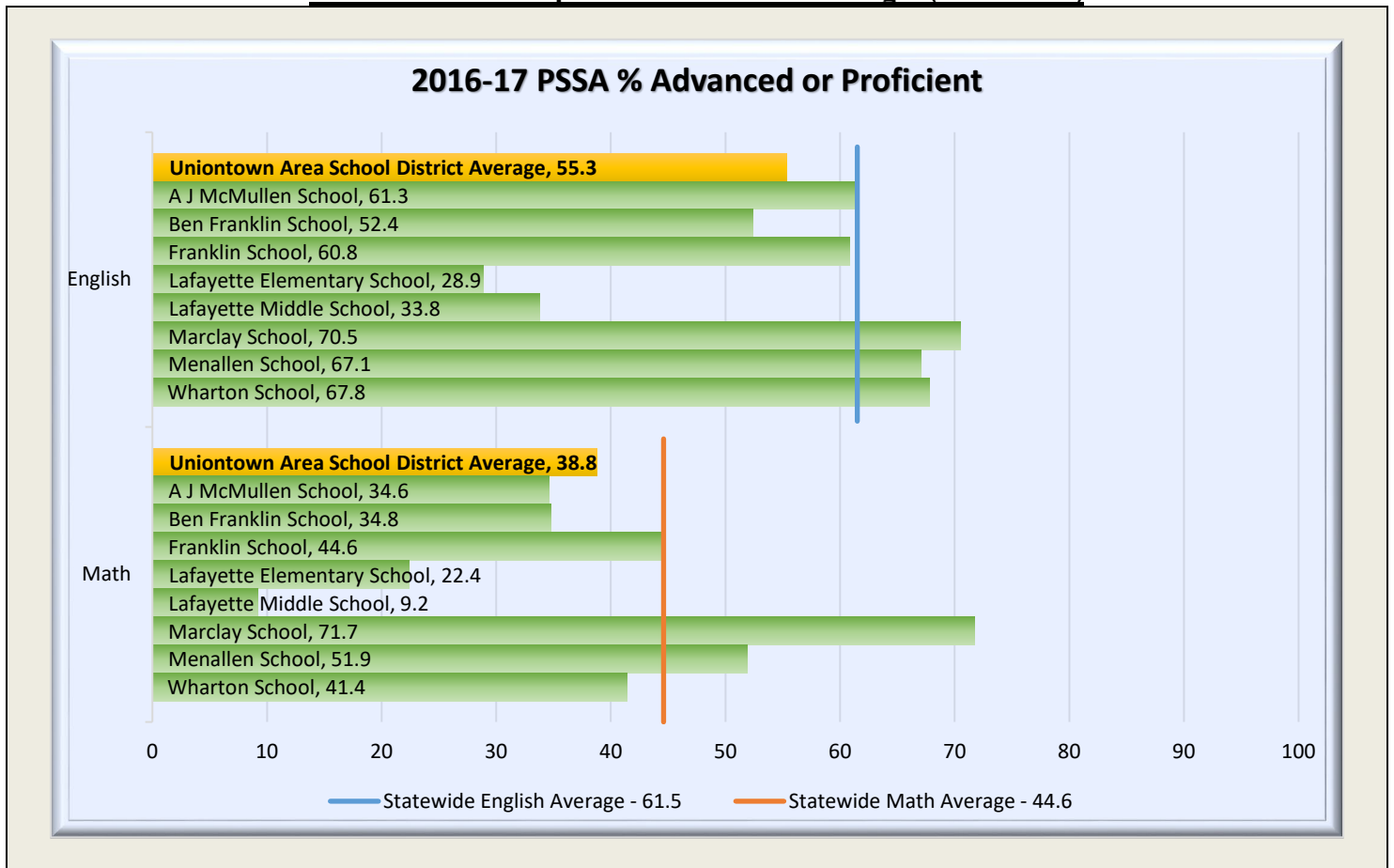
2016-17 SPP Scores



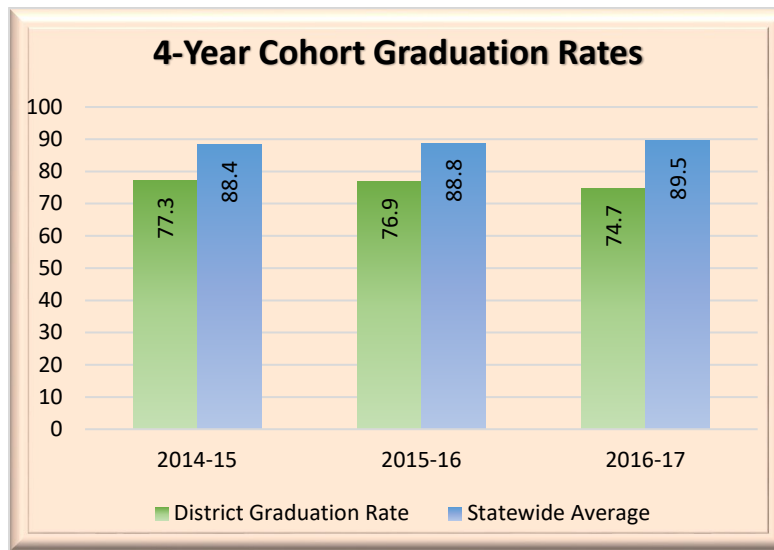
2016-17 Keystone % Advanced or Proficient



2016-17 Academic Data
School Scores Compared to Statewide Averages (Continued)



Graduation Data
District Graduation Rates Compared to Statewide Averages



Finding

Finding

The District Failed to Maintain Adequate Safety Plans and had Weaknesses in its Bullying Prevention Policy and Related Procedures

Criteria relevant to the finding:

Subsection (g) of Section 7701 (relating to Duties concerning disaster prevention) of the Emergency Management Services Code provides:

“Plans.--Every school district [and other school entity] and custodial child care facility, in cooperation with the local Emergency Management Agency and the Pennsylvania Emergency Management Agency, shall develop and implement a comprehensive disaster response and emergency preparedness plan consistent with the guidelines developed by the Pennsylvania Emergency Management Agency and other pertinent State requirements. The plan shall be reviewed annually and modified as necessary. A copy of the plan shall be provided to the county emergency management agency.”
See 35 Pa.C.S. § 7701(g). *See also* 22 Pa. Code § 10.24(a) and (b).

Please note that the Pennsylvania *All Hazards School Safety Planning Toolkit* includes comprehensive disaster response and emergency preparedness plans applies to all school entities. *See* <http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>

The Uniontown Area School District (District) failed to comply with certain provisions of the “Safe Schools Act” (Act) and its associated regulations. For example, it did not provide sufficient and ongoing planning for disaster response and emergency preparedness pursuant to the Emergency Management Services Code.⁹ Among other issues of noncompliance, the District also failed to sufficiently implement bullying prevention procedures to support compliance with the Act’s bullying prevention requirements and its own policy. All of these issues could have put District students and personnel at risk of harm.

Background on Disaster Response and Emergency Preparedness Plans

Pursuant to the Emergency Management Services Code, all Pennsylvania school districts are required to develop and implement a comprehensive disaster response and emergency preparedness plan (Plan) consistent with the guidelines developed by the Pennsylvania Emergency Management Agency (PEMA) and other pertinent State requirements.¹⁰ School districts are also required to *annually* review and modify the Plan, as necessary, and a copy of the Plan must be provided to the respective county emergency management agency.¹¹

Therefore, the District should have shared a Plan with PEMA, the Fayette County Emergency Management Agency, local law enforcement agencies, local fire departments, and any other local first responders.

⁹ 24 P.S. § 13-1301-A *et seq.* (note: the Act is also known as Article XIII-A “Safe Schools”) and the State Board of Education’s Safe Schools regulations, 22 Pa. Code §§ 10.1- 10.25. *See also* 35 Pa.C.S. § 7101 *et seq.* (i.e., Emergency Management Services Code).

¹⁰ 35 Pa.C.S. § 7701(g).

¹¹ *Ibid.*

Criteria relevant to the finding (continued):

Subsection (a) of Section 1303.1-A (relating to Policy relating to bullying) of the “Safe Schools Act” (Act) states, in part:

“No later than January 1, 2009, each school entity shall adopt a policy or amend its existing policy relating to bullying and incorporate the policy into the school entity’s code of student conduct required under 22 Pa. Code § 12.3(c) (relating to school rules)....” See 24 P.S. § 13-1303.1-A(a).

Subsection (b) of Section 1303.1-A of the Act states:

“Each school entity shall make the policy available on its publicly accessible Internet website, if available, and in every classroom. Each school entity shall post the policy at a prominent location within each school building where such notices are usually posted. Each school entity shall ensure that the policy and procedures for reporting bullying incidents are reviewed with students within ninety (90) days after their adoption and thereafter at least once each school year.” See 24 P.S. § 13-1303.1-A(b).

Section 1301-A (relating to Definitions) of the Act defines a “School entity” as “any public school district, intermediate unit, area vocational-technical school or charter school.” See 24 P.S. § 13-1301-A.

When properly written and executed, a Plan serves as the primary directive in the event of a disaster or emergency situation. According to the Pennsylvania *All Hazards School Safety Planning Toolkit*, a guide for assisting school entities with the development of such plans, “Schools should use this plan to form a reference document that can be used in training, exercising and collaboration with responders, and as a reference during an incident.” The Plan should be customized to meet local needs and capabilities.¹²

According to both the Pennsylvania *All Hazards School Safety Planning Toolkit* and the U.S. Department of Education’s *Guide for Developing School Emergency Operations Plans*, the Plan should address the four phases of an emergency: prevention/mitigation, preparedness, response, and recovery. A well-detailed comprehensive plan should include, but not be limited to, the following:¹³

- Organization and assignment of responsibilities
- Direction, control, and coordination
- Information collection, analysis, and dissemination
- Training and exercises
- Plan development and maintenance

In addition, the Plan should address the following functions, at a minimum:¹⁴

- Communications
- Evacuation
- Shelter-in-place
- Lockdown
- Accounting for all persons
- Reunification
- Continuity of Operations
- Security
- Recovery
- Health and Medical

Weaknesses Identified in District’s Planning Efforts

We found several areas of concern during our review of the District’s planning efforts regarding disaster response and emergency preparedness. Although we found some specific

¹² The webpage for the Pennsylvania Department of Education’s (PDE) Office of Safe Schools provides a link to the Pennsylvania *All Hazards School Safety Planning Toolkit*, which provides guidance to districts, charter schools, and other LEAs in developing safety plans.

<http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>, Chapter I, Introduction, 00010 Purpose and Guidance, Section A(2).

¹³ Federal Emergency Management Agency, “Guide for Developing High Quality School Emergency Operations Plans,” 2013, pages 25-27, https://rems.ed.gov/docs/REMS_K-12_Guide_508.pdf, accessed on September 20, 2018.

¹⁴ *Ibid.*, p. 18.

elements of planning to be adequate, others were not. Due to the sensitive nature of these issues, we did not include these issues in this public report. Rather, we confidentially shared the specific results of our review of the District’s safety planning efforts with the District’s Superintendent and distributed them via an encrypted confidential email to appropriate law enforcement agencies having jurisdiction over the District and its school buildings.

We also found that, until November 2016, the District never conducted a risk and vulnerability assessment. Such assessments can be conducted internally or by an outside organization for use as a planning tool in the development of a District’s disaster response and emergency preparedness plan.¹⁵ They are offered to all Commonwealth school districts free of charge by the Pennsylvania State Police (PSP) to “provide comprehensive examinations of physical facilities and operational procedures; identify critical assets, threat potential and vulnerabilities; and offer recommendations to improve security.”¹⁶

As previously mentioned in the background section of this report, the District utilizes *eight* school buildings to provide education to its students. On November 9, 2016, the PSP conducted a risk and vulnerability assessment for the District’s high school. Typically, the PSP conducts risk assessments at only one building and then recommends that the District use that assessment as a tool to help identify risks and vulnerabilities at its other school buildings. However, we found that the District did not conduct any additional assessments at the rest of its buildings.

We also found that the results of the PSP’s assessment of the high school had not been incorporated by the District into any comprehensive disaster response and emergency preparedness plan. Thus, contrary to best practices, the District failed to use the assessment as a safety planning tool in the way that it could have been.

¹⁵ Pennsylvania *All Hazards School Safety Planning Toolkit*. 2013. Chapter IV. “Prevention and Mitigation.” Page 2 of 9.

¹⁶ Center for Safe Schools, Risk and Vulnerability Assessments, <http://www.safeschools.info/emergency-management/emergency-management/254-risk-and-vulnerability-assessments>, accessed September 20, 2018. *See also*, Pennsylvania Commission on Crime and Delinquency, School Safety and Security web page specific to Act 44 of 2018 requirements, [https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20\(Overview%20of%20Act%2044\).pdf](https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20(Overview%20of%20Act%2044).pdf), accessed October 2, 2018.

Noncompliance in Bullying Prevention

The District adopted a Board-approved bullying prevention policy in 2007. This policy was in effect throughout the entire four-year audit period ending June 30, 2017. A new bullying prevention policy was adopted on September 5, 2017. Neither of the policies fully complied with the Act, which requires the bullying policy to specifically describe the disciplinary consequences for bullying. Neither of the policies did so sufficiently. Both policies stated that violations of the policy would be subject to disciplinary actions consistent with the Code of Conduct; however, the Code of Conduct did not provide for any consequences specifically related to bullying. Established practices in school districts commonly delineate *specific* consequences for bullying behavior in their district policies.

Also, during our building walk-throughs in May/June 2018, we noted that the bullying policy was not posted in prominent locations in school buildings, nor was it accessible in every classroom as required by the Act and the District's own policy. These important procedures and communication steps would have raised awareness of the bullying policy. They could have helped to deter bullying, and they could have readily provided information to students about how to report it. The District stated that its failure to post its bullying policy in school buildings and classrooms was an oversight, as was its failure to ensure that the policy fully complied with the Act. District officials also stated they were unaware of their responsibility to monitor whether its administrators, counselors, and teachers were following bullying prevention and complaint procedures.

Finally, the District did not have standard, written procedures in place for teachers, administrators, and counselors to follow on how to recognize and intervene in bullying situations. Again, established practices for school districts commonly include such procedures as well as routine monitoring by the administration. Altogether, these weaknesses in the policy and procedures related to bullying prevention not only put the District in noncompliance with the Act, but more importantly, may have resulted in a failure to prevent and promptly address instances of bullying at its schools.

Recommendations

The *Uniontown Area School District* should:

1. Immediately take steps to rectify the specific concerns expressed confidentially by the Pennsylvania Department of the Auditor General with regard to the District's planning efforts regarding disaster response and emergency preparedness.
2. Conduct a risk and vulnerability assessment for all school buildings within the District, and ensure that the results are incorporated into the District's Plan.
3. Revise its bullying policy and its Code of Conduct to fully comply with the Act's requirement to delineate consequences for bullying.
4. Establish standard written procedures regarding bullying prevention, provide staff training on those procedures, and implement monitoring steps to ensure consistent compliance with the Act and its own policy.

Management Response

District management provided the following response:

“Since August 2016, there have been drastic measures to improve the security throughout the District. The Pennsylvania State Police conducted a Risk and Vulnerability assessment at the Uniontown High School in November 2016. The report from that assessment was provided to the District in January of 2017. The District Chief of Police utilized information in that report and applied it to the other seven buildings throughout the District.

“In August 2017, a meeting was held with the Pennsylvania State Police at the Fayette County Vocational School. As a result of that meeting, the District Chief of Police and security staff began writing the District's All Hazard Plan. Information from PEMA'S All Hazard's Toolkit, PSP's Risk and Vulnerability Assessment, Office of Safe Schools, PA Dept. Of Education, as well as other sources were utilized in writing this plan. Another meeting was held with all vital District staff and all emergency responder agencies in the area at the Uniontown High School where evacuations

routes, rally points and aerial photos were discussed. The District has drafted an All Hazards Plan as required by law and will continue to review and edit it as needed. The Plan has been reviewed by the Uniontown School Board of Directors and will become official on November 5, 2018, the plan will then be distributed to all required personnel and agencies. Various drills will be conducted throughout the school year to ensure that all employees and students are aware of these procedures and how they should react in the event of an emergency.

“In January 2018, the Uniontown School Police along with the Fayette County District's Attorney Office, the Pennsylvania State Police and the Uniontown City Police worked together to avert a possible weapons attack by a student. That incident made National News and was featured in School Safety magazines and journals. Through a collaborative effort, the incident was handled skillfully and efficiently by all parties involved.

“Also, the District has been diligently working to improve the safety in all our buildings by adding the necessary safety equipment and addressing the training and qualifications of our security staff. In addition to the building, an internal risk assessment was conducted for the Uniontown High School Stadium. Another Risk and Vulnerability Assessment was conducted by the Pennsylvania State Police at Franklin Elementary School in September of 2018 and more assessments have been requested. The District will have an armed Security Officer in 7 of its 8 buildings. A "quick tip" tip line was created and a link to it has been posted on the District's Homepage. This tip line allows for anyone to report information to designated District Personnel anonymously. In September 2018, the District Chief of Police was chosen to be the District School Safety Coordinator as required by law and is scheduled to attend Act 44 Training in November.

“At the October 1, 2018 school board meeting, the Uniontown Area School District made the changes that were recommended by the auditors and included the consequences that students receive for bullying into our policy. Since the walkthrough last school year, the district's Bullying/Cyberbullying policy has been present in every main office and classroom in the district. Administrators, counselors, and teachers do follow bullying prevention and complaint procedures. At the beginning of each school

year, Bullying Prevention Kick-offs are held and principals conduct class meetings to address bullying and the measures that will be taken against it with students and staff. We also hold monthly meetings with our staff to discuss bullying and ways to prevent it. Each counselor is responsible for tracking bullying reports in the district and ensuring bullying complaints are being properly handled. Students are always encouraged to report acts of bullying and have many ways to report incidents. For example, student bullying reports can be found in various locations throughout the schools, students can notify any of our staff members at any time, and anyone can report through our District School Messenger Quick Tip helpline that was set up for the beginning of the 2018/2019 school year. Our administration and staff are vigilant in guarding students from experiencing acts of bullying.

“The District will continue to be proactive and evolve with the ever changing security demands of our school community.”

Auditor Conclusion

We are encouraged that the District has begun to implement our recommendations, including the creation and implementation of a comprehensive master safety plan. We reiterate the importance of having a comprehensive plan that documents and clarifies the roles and responsibilities of all personnel involved in school safety, is reviewed and updated regularly, and is shared with all appropriate safety agencies. We are also pleased that the District implemented our recommendations related to the bullying prevention policy.

We will review the District’s comprehensive safety plan, the revised bullying prevention policy, and any other corrective actions the District implemented during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Uniontown Area School District (District) released on October 23, 2014, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on October 23, 2014

Prior Finding: **A Lack of Proper Internal Controls in the District Resulted in the District Making Student Data Reporting Errors, Which Resulted in State Subsidy Underpayments Totaling \$67,734**

Prior Finding Summary: Our prior audit found that the District provided educational services to 12 nonresident students. Membership days for these students were not reported to the PDE, which resulted in a net underpayment to the District of \$67,734.

Prior Recommendations: We recommended that the District should:

1. Train individuals to familiarize them with the PDE's child accounting reporting requirements and Pennsylvania Information Management System (PIMS) reporting procedures in the event of a sudden change in personnel.
2. Put internal controls in place to ensure that students are classified correctly in the pupil membership reports prior to their submission to the PDE.
3. Review subsequent years' reports for errors and resubmit to the PDE, if necessary.

We also recommended that the PDE should:

4. Adjust future District allocations to correct the underpayments of \$67,734.

Current Status: During our current audit, we found that the District did implement all of our prior year recommendations. Specifically, in March and August 2015, District staff responsible for performing child accounting functions received outside service training in child accounting and the PIMS.

Additionally, the District has implemented internal review procedures to help ensure child accounting data is accurately reported to the PDE. In June 2015, 2016, and 2017, the PDE adjusted the District's allocations and corrected the underpayment of \$67,734.

Appendix: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹⁷ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Scope

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

The Uniontown Area 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).¹⁸ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

¹⁷ 72 P.S. §§ 402 and 403.

¹⁸ Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

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

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

- ✓ Transportation Operations
- ✓ Nonresident Student Membership
- ✓ 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 take actions to ensure it provided a safe school environment?¹⁹
 - To address this objective, we interviewed appropriate District personnel and reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, and fire and emergency drills after action reports. We conducted on-site reviews at three out of the District's eight school buildings (one from each education level)²⁰ to assess whether the District had implemented basic safety practices.²¹
 - In addition, we reviewed the District's Memorandum of Understanding with local law enforcement to ensure compliance with the Public School Code (PSC).²²

A portion of the results of our review of this objective can be found in the finding beginning on page 12 of this report. Due to the sensitive nature of the safe school review, the full results of our review are confidential but were shared with appropriate District personnel, the PDE, and other appropriate agencies deemed necessary.

¹⁹ 24 P.S. § 13-1301-A *et seq.*

²⁰ 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.

²¹ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and emergency preparedness.

²² 24 P.S. § 13-1303-A-(c).

- ✓ 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?²³
 - To address this objective, we reviewed all nonpublic school students reported to the PDE as transported by the District during the 2013-14, 2014-15, 2015-16, and 2016-17 school years.²⁴ We reviewed the bus rosters, request for transportation, and other supporting documentation to determine if the District accurately reported the number of nonpublic students transported by the District to the PDE and that the District received correct subsidy for these students. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District accurately report nonresident students to the PDE? Did the District receive the correct reimbursement for these nonresident students?²⁵
 - To address this objective, we reviewed all 12 of the nonresident students reported to the PDE as educated by the District during the 2015-16 school year. Using reports from the District’s student software system, we verified the classification as nonresident students, the number of days these nonresident students were enrolled at the District, and compared this information to the PDE reports. In addition, we verified that the 12 nonresident students met the requirements to be classified as such. Finally, we reviewed to ensure that the District had a policy in place addressing the classification and determining eligibility of nonresident students. Our review of this objective did not result in any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver’s license, physical exam, training, background checks, and clearances as outlined in applicable laws?²⁶ 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 16 of the 154 bus drivers employed by the District’s bus contractors and transporting District students, as of May 30, 2018.²⁷ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not result in any reportable issues.

²³ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

²⁴ The District was reimbursed for nonpublic students as followed: 45 in the 2013-14 school year, 69 in the 2014-15 school year, 63 in the 2015-16 school year, and 47 in the 2016-17 school year.

²⁵ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

²⁶ 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.

²⁷ While representative selection is a required factor of the audit sampling mythologies, 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.

Distribution List

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

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

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

The Honorable Joe Torsella

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

Mrs. Danielle Mariano

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

Dr. David Wazeter

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

Mr. Nathan Mains

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

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