

PERFORMANCE AUDIT

Wattsburg Area School District Erie County, Pennsylvania

February 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Mr. Kenneth A. Berlin, Superintendent
Wattsburg Area School District
10782 Wattsburg Road
Erie, Pennsylvania 16509

Dr. Andrew Pushchak, Board President
Wattsburg Area School District
10782 Wattsburg Road
Erie, Pennsylvania 16509

Dear Mr. Berlin and Dr. Pushchak:

We have conducted a performance audit of the Wattsburg Area School District (District) for the period July 1, 2014 through June 30, 2018, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Transportation Operations
- Bus Driver Requirements
- Nonresident Student Data

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

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

Mr. Kenneth A. Berlin
Dr. Andrew Pushchak
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Our audit found that the District performed adequately in the bulleted areas listed above, except as noted in the following finding:

- The District Inaccurately Reported the Number of Nonpublic School and Charter School Students Transported Resulting in a Net Overpayment of \$109,340

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale", with a long horizontal flourish extending to the right.

Eugene A. DePasquale
Auditor General

February 21, 2020

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

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Background Information

School Characteristics 2018-19 School Year ^A	
County	Erie
Total Square Miles	144
Number of School Buildings	3
Total Teachers	104
Total Full or Part-Time Support Staff	80
Total Administrators	13
Total Enrollment for Most Recent School Year	1,350
Intermediate Unit Number	5
District Vo-Tech School	Erie County Technical School

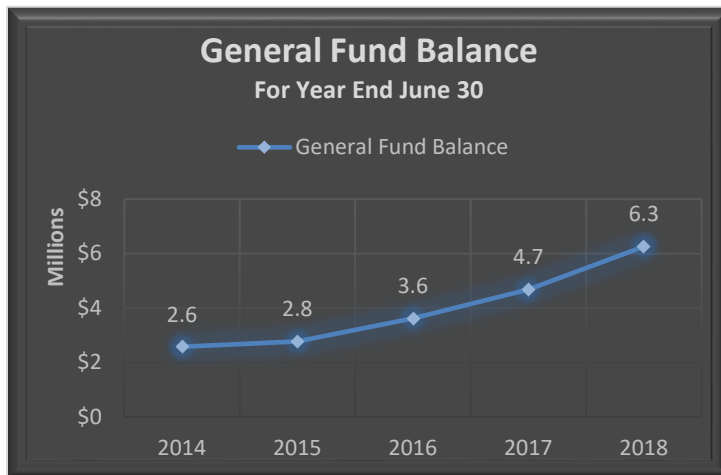
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

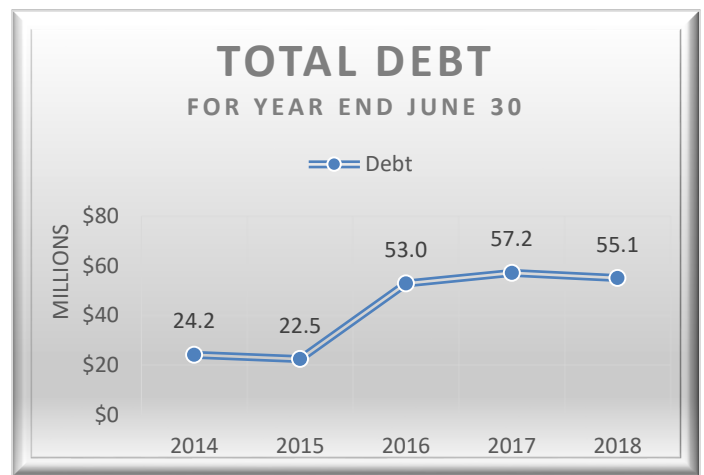
The Wattsburg Area School District challenges all students with rigorous, differentiated instruction provided by a caring staff. The purpose of our organization is to ensure that all students in grades K-12 receive an education that best supports them in achieving their personal potential. This education is delivered by qualified teachers who use research-based best practices and make data-driven instructional decisions. As we continue to align our curricula with PA Common Core State Standards, we are cognizant of our obligations to ensure that graduates of our school district are college and career ready.

Financial Information

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

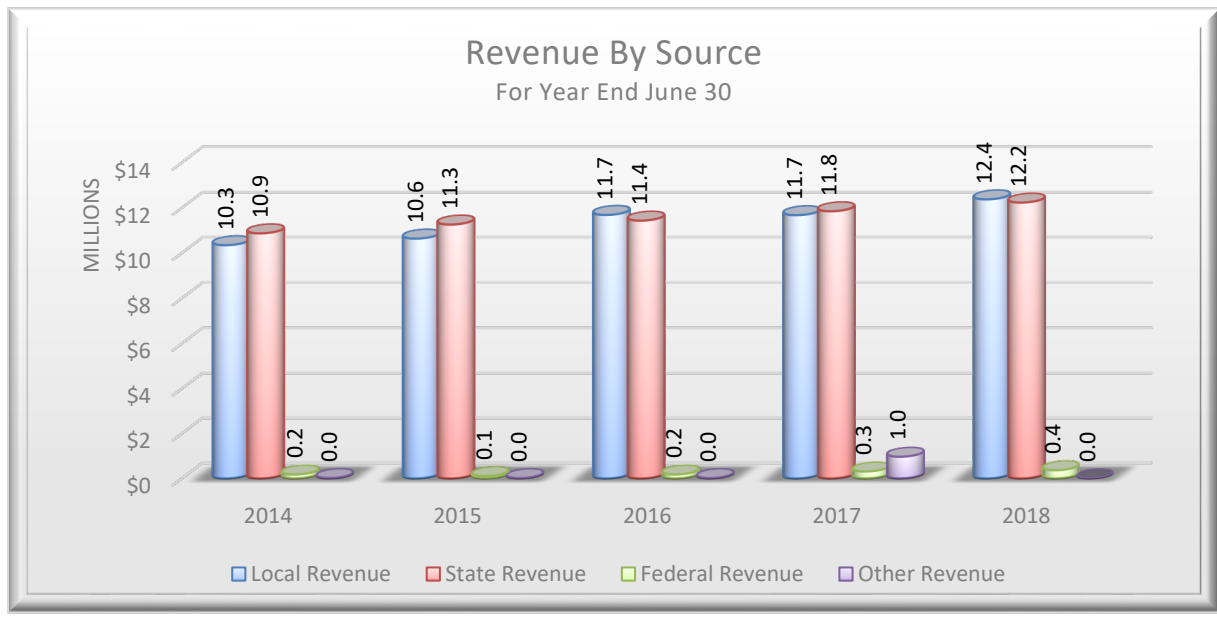
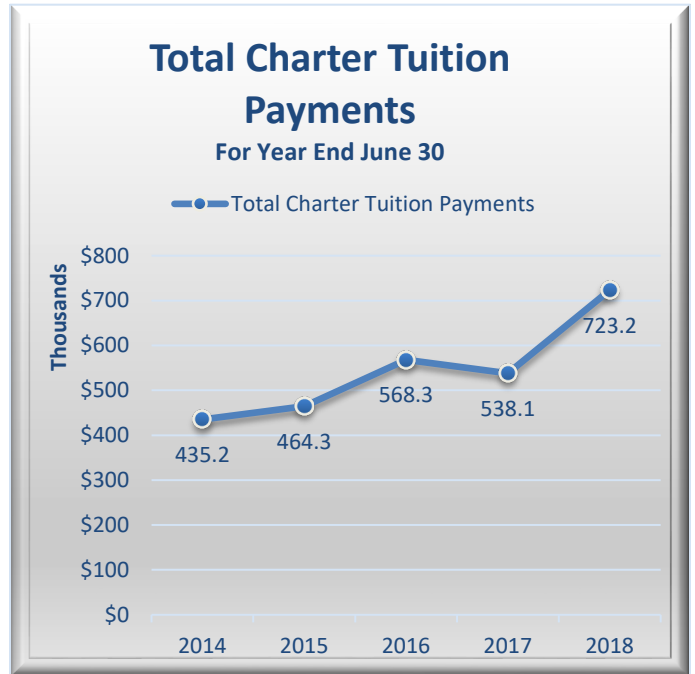
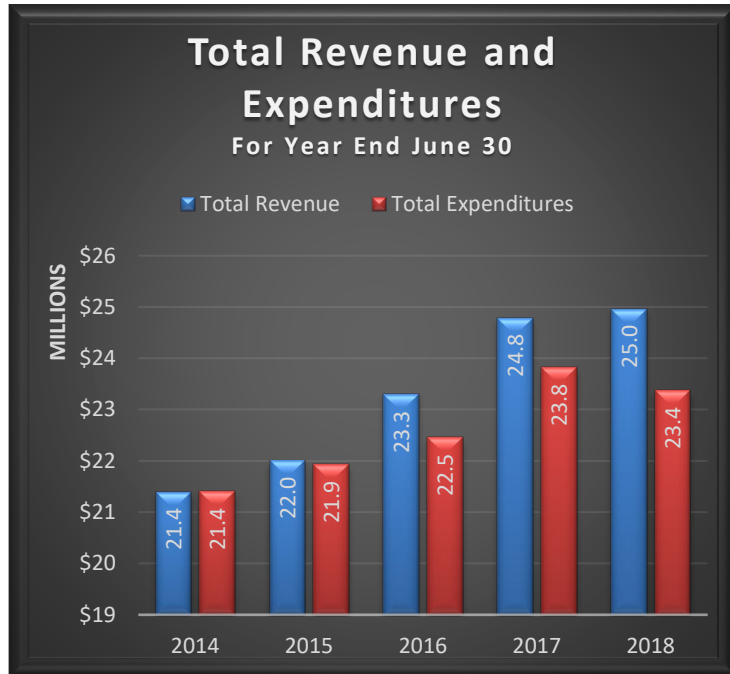


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

Financial Information Continued

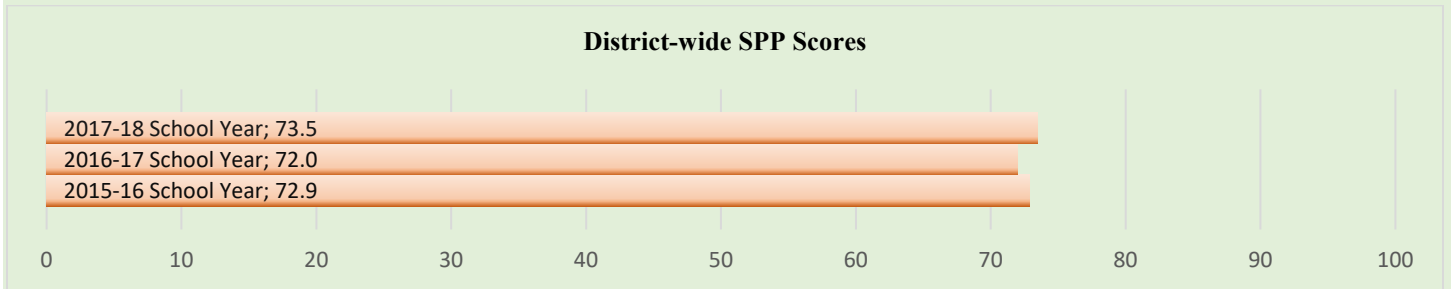


Academic Information

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2015-16, 2016-17, and 2017-18 school years.¹ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.²

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.³



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

² PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

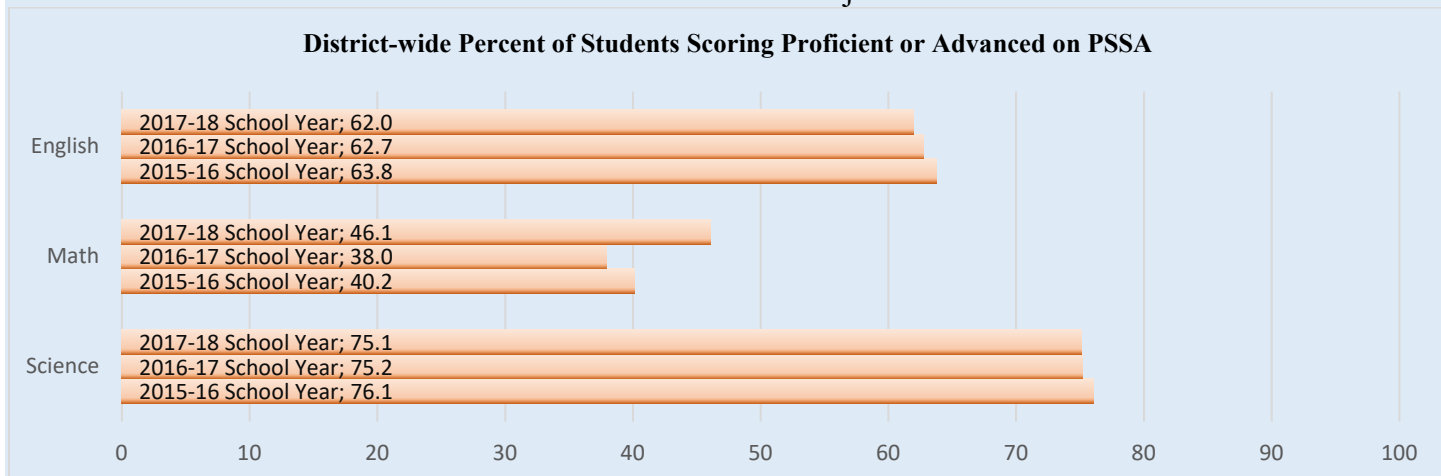
³ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE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

Academic Information Continued

What is the PSSA?

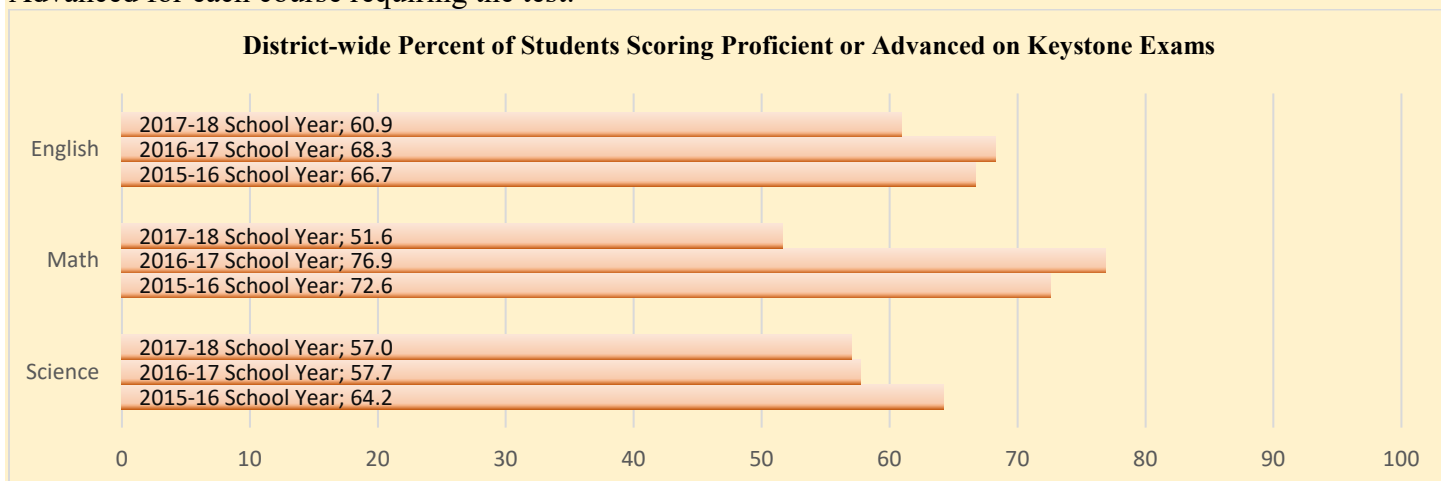
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

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



What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.⁴ In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

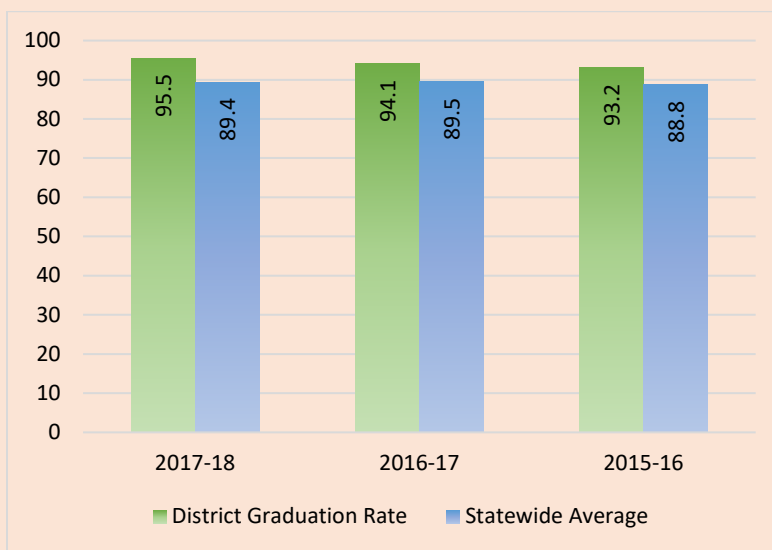


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2021-22 school year. See 24 P.S. § 1-121(b)(1).

Academic Information Continued

What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.⁵



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

Finding

Finding

The District Inaccurately Reported the Number of Nonpublic School and Charter School Students Transported Resulting in a Net Overpayment of \$109,340

Criteria relevant to the finding:

Supplemental Transportation Subsidy for Public Charter School and Nonpublic School Students

The Charter School Law (CSL), through its reference to Section 2509.3 of the Public School Code (PSC), provides for an additional, per student subsidy for the transportation of charter school students. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Section 1726-A(a) of the CSL (cited above) addresses the transportation of charter school students in that: “[s]tudents who attend a charter school located in their school district of residence, a regional charter school of which the school district is a part or a charter school located outside district boundaries at a distance not exceeding ten (10) miles by the nearest public highway shall be provided free transportation to the charter school by their school district of residence on such dates and periods that the charter school is in regular session whether or not transportation is provided on such dates and periods to students attending schools of the district...”

The Wattsburg Area School District (District) was overpaid a total of \$109,340 in net transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District inaccurately reporting the number of nonpublic school and charter school students transported by the District during the 2014-15, 2015-16, 2016-17, and 2017-18 school years.

School districts receive two separate transportation reimbursement payments from PDE. One 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 (regular transportation reimbursement). The other reimbursement is based on the number of charter school and nonpublic school students transported (supplemental transportation reimbursement). The issues discussed in this finding pertain to the District’s supplemental transportation reimbursement.

According to the Public School Code (PSC), a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements.⁶ The PSC requires school districts to provide transportation services to students who reside in its district and who attend a charter school or nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. This reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law, which refers to Section 2509.3 of the PSC.⁷

It is also important to note that the PSC requires that all school districts must annually file a sworn statement of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. The statement requires the signature of the superintendent certifying that the transportation data is accurate and complete. The District provided us with signed copies of the sworn

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

⁷ See 24 P.S. § 17-1726-A(a) which refers to 24 P.S. § 25-2509.3. A charter school is an independent public school and educates public school students within the applicable school district. See 24 P.S. § 17-1703-A (relating to “Definitions”).

*Criteria relevant to the finding
(continued):*

Section 1726-A(a) of the CSL further provides for districts to receive a state subsidy for transporting charter school students both within and outside district boundaries in that: “[d]istricts providing transportation to a charter school outside the district and, for the 2007-2008 school year and each school year thereafter, districts providing transportation to a charter school within the district shall be eligible for payments under section 2509.3 for each public school student transported.”

Section 2509.3 of the PSC provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. This payment provision is also applicable to charter school students through Section 1726-A(a) of the CSL. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

statement for only two of the four years we reviewed (2016-17 and 2017-18 school years). While the District provided us with copies of the statement for the other two years, 2014-15 and 2015-16 school years, these copies did not contain the Superintendent’s signature.

The following table summarizes the District’s nonpublic school and charter school student reporting errors by school year and the resulting net cumulative overpayment:

Wattsburg Area School District Nonpublic School Reporting Errors			
School Year	Nonpublic Students Over/(Under) Reported ⁸	Charter School Students Over/(Under) Reported	Over/(Under) Payment ⁹
2014-15	14	7	\$ 8,085
2015-16	77	0	\$ 29,645
2016-17	83	1	\$ 32,340
2017-18	105	(3)	\$ 39,270
Total	279	5	\$109,340

For each year of the audit period, the District was unable to provide a listing of nonpublic school students that agreed to the totals reported to PDE. During the 2014-15 and 2015-16 school years, the District transported nonpublic school and charter school students in District-owned vehicles. However, when we reviewed the individual requests for transportation from nonpublic school students, we found that the District significantly over reported the number of nonpublic school students transported. The District official responsible for reporting this data during the 2014-15 and 2015-16 school years stated that she reported the number of nonpublic and charter school students provided by the District’s transportation department without conducting any procedures to verify the accuracy and completeness of the numbers.

The District contracted with a transportation vendor to provide transportation services for the District during the 2016-17 and 2017-18 school years. The District relied on the contractor to provide the number of nonpublic school and charter school students to be reported to PDE. The District did not require its contractor to provide a listing of the students to be reported, and the District did not reconcile the number of students reported to individual student requests for transportation.

⁸ The District reported 147 nonpublic and 7 charter school students transported to PDE during the 2014-15 school year, 185 nonpublic and 0 charter school students during the 2015-16 school year, 223 nonpublic and 2 charter school student for the 2016-17 school year, and 221 nonpublic and 3 charter school students for the 2017-18 school year.

⁹ The overpayment is computed by multiplying the net amount of nonpublic and charter school students reported by \$385.

Criteria relevant to the finding (continued):

Sworn Statement and Annual Filing Requirements:

Section 2543 of the PSC sets forth the requirement for school districts to annually file a **sworn statement** of student transportation data for the prior and current school year with PDE in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

Section 2543 of the PSC, which is titled, “**Sworn statement** of amount expended for reimbursable transportation; payment; withholding,” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphases added.) Ibid.

When we met with District officials to discuss the errors we identified, District officials stated that they used the numbers provided by the contractor when it reported the number of nonpublic and charter school students transported to PDE. The District did not conduct procedures to verify the accuracy and completeness of the data provided by the contractor.

Our discussions with District officials and the results of our review indicate that the District did not have adequate procedures to define, identify, and report to PDE the number of nonpublic and charter school students transported by the District and its contractor. For example, the District did not have a process in place for reconciling nonpublic and charter school students transported to the requests for transportation. A reconciliation process of this nature could have helped the District identify inaccurate data prior to reporting to PDE. Furthermore, the District’s complete reliance on its contractor for the data reported in the 2016-17 and 2017-18 school years resulted in the District over-reporting 188 nonpublic school students and receiving \$71,610 in ineligible subsidies.

To help ensure that it receives the correct transportation reimbursement, it is essential that the District retains for audit purposes all pertinent documentation supporting the transportation data it reports to PDE. Further, the sworn statement of student transportation data should not be filed with PDE unless the data has been double-checked for accuracy by personnel trained on PDE’s reporting requirements. We provided PDE with reports detailing the nonpublic and charter school student reporting errors for the 2014-15, 2015-16, 2016-17, and 2017-18 school years. PDE requires these reports to verify the overpayment to the District. The District’s future transportation subsidies should be adjusted by the amount of the overpayment for these four years.

Recommendations

The *Wattsburg Area School District* should:

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic school students and charter school students are reported accurately to PDE.
2. Develop written administrative procedures for transportation reporting. These procedures should include a review of transportation data by an individual other than the person who prepared the data to provide additional assurance of the accuracy of the information before it is submitted to PDE.
3. Require its transportation contractor to provide an annual listing of nonpublic and charter school student’s transportation and retain and assess the accuracy of these annual lists.

4. Ensure personnel in charge of calculating and reporting the number of nonpublic school students transported by the District are trained with regard to PDE's reporting requirements.

The *Pennsylvania Department of Education* should:

5. Adjust the District's future transportation subsidy to resolve the \$109,340 overpayment to the District.

Management Response

District management provided the following response:

The District was not able to provide documentation verifying the number of nonpublic students reported as transported during the audit period.

1. The district will require a written request for transportation for all nonpublic school students and charter school students from the parent or guardian of the student. Requests will be kept on file at the district office and will be reconciled with the bus rosters each year to ensure accurate reporting to PDE.
2. The district will develop written administrative procedures for transportation reporting. The procedures will include the process that is already in place where data is reviewed by someone other than the person that prepared the data and/or entered the data into a spreadsheet to ensure accurate information is reported to PDE.
3. The district will provide to the transportation contractor a listing of all nonpublic school students and charter school students that require transportation for the contractor to place nonpublic and charter school students on a bus roster. The nonpublic and charter school student written requests for transportation from parents or guardians will be required prior to adding students to a bus roster and will be maintained at the district administrative office.
4. District personnel in charge of calculating and reporting the number of nonpublic school students and charter school students transported by the District will be trained on PDE's reporting requirements.

During the State Audit Review meeting on January 15, 2020, State Auditors stated that in the notes from the previous audit, transportation information regarding nonpublic students and rosters was requested but the District was unable to provide adequate documentation. This information was not disclosed to the Superintendent or Business Administrator by a verbal comment or written finding. Had this information been shared with administrators at the time of the previous state audit review meeting, the District would have put corrective actions into place at that time to avoid this current finding.

Auditor Conclusion

We are pleased that the District agreed with our finding and has begun to take actions to implement our recommendations. In regard to the prior audit, the deficiencies noted during that audit did not rise to the level of a reportable condition and, therefore, were not included in the final report. However, the deficiencies were discussed with the then assistant superintendent at the time the deficiencies were identified. We will review the effectiveness of the District's corrective actions during our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Wattsburg Area School District (District) released on October 8, 2015, resulted in one finding and one observation, 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 interviewed District personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on October 8, 2015

Prior Finding: Certification Deficiency

Prior Finding Summary: During our prior audit of the District, we found that one individual was inappropriately assigned to an educational specialist position without possessing the proper certification for the 2012-13 and 2013-14 school years. On February 24, 2014, the Pennsylvania Department of Education's (PDE) Bureau of School Leadership and Teacher Quality (BSLTQ) determined that the employee was improperly assigned. The District was subject to a subsidy forfeiture of \$2,248 for the 2012-13 school year and \$2,276 for the 2013-14 school year.

Prior Recommendations: We recommended that the District should:

1. In conjunction with BSLTQ's determination, require District administrative personnel to ensure that an individual's certification meet the requirements of the assignments the District intends to assign to the individual.

We also recommended that PDE should:

2. Based on the determination by BSLTQ, adjust the District's allocation to recover the subsidy forfeitures, accordingly.

Current Status: The District did implement our prior recommendation. The District revised the job description for the individual cited in our prior audit to more adequately reflect the work being completed by that individual. The Board of School Directors approved the revised job description on September 16, 2019, and PDE deducted the forfeitures of \$2,248 and \$2,276 from the District's Basic Education Funding on June 1, 2016.

Prior Observation: Logical Access Control Weaknesses

Prior Observation

Summary:

During our prior audit of the District, we found that they used software purchased from an outside vendor for its critical student accounting applications (membership and attendance) and did not have formal information technology (IT) policies and procedures in place.

Prior Recommendation:

We recommended that the District should:

1. Implement formal IT policies and procedures to address the logical access control weaknesses.

Current Status:

The District did implement our prior recommendation and developed information technology procedures, which the Board approved on June 20, 2016.

Appendix A: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹⁰ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Scope

Overall, our audit covered the period July 1, 2014 through June 30, 2018. In addition, the scope of each individual audit objective is detailed on the next page.

The Wattsburg 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).¹¹ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

¹⁰ 72 P.S. §§ 402 and 403.

¹¹ Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2014 through June 30, 2018. We also determined if the District had key personnel or software vendor changes since the prior audit.

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

- ❖ Transportation Operations
- ❖ Bus Driver Requirements
- ❖ Nonresident Student Data
- ❖ School Safety

As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?¹²
 - To address this objective, we randomly selected 10 of the 27 vehicles reported to PDE for the 2016-17 school year.¹³ For the vehicles selected, we obtained odometer readings to verify the accuracy of miles traveled with and without students reported to PDE. We also obtained vehicle rosters to ensure that the number of students reported to PDE was accurate. Additionally, we obtained district calendars to ensure that the number of days vehicles were used to transport students was accurately reported to PDE. Our review of this part of this objective did not disclose any reportable issues.
 - To address this objective, we reviewed all nonpublic school and charter school students reported to PDE as transported by the District during the 2014-15, 2015-16, 2016-17, and 2017-18 school years.¹⁴ We reviewed requests for transportation and bus rosters to determine if all nonpublic school and charter school students transported by the District were accurately reported to PDE and that the District was receiving the correct subsidy for these students. The results of our review of this objective can be found in the finding beginning on page 6 in this report.

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

¹³ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective, accordingly, the results of this audit procedure are not, and should not be, projected to the population.

¹⁴ The District reported 147 nonpublic school students and 7 charter school students during the 2014-15 school year, 185 nonpublic school students during the 2015-16 school year, 223 nonpublic school students and 2 charter school students during the 2016-17 school year, and 221 nonpublic school students and 3 charter school students during the 2017-18 school year.

- Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances¹⁵ as outlined in applicable laws?¹⁶ 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 reviewed all 31 bus drivers transporting District students as of August 19, 2019. 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 ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.
- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁷
 - To address this objective, we reviewed all nonresident 1305 foster students reported by the District during the 2014-15, 2015-16, 2016-17, and 2017-18 school years.¹⁸ We obtained the documentation to verify that the custodial parent or guardian was not a resident of the District and the foster parent received a stipend for caring for the student. The student listings were compared to the total days reported on the *Instructional Time and Membership Report* to ensure that the District received the correct reimbursement for these nonresident students. Our review of this objective did not disclose any reportable issues.
- Did the District take actions to ensure it provided a safe school environment?¹⁹
 - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, and after action reports, and fire drill reports. In addition, we conducted on-site reviews at all three of the District's school buildings to assess whether the District had implemented basic safety practices.²⁰ Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials, PDE, and other appropriate agencies deemed necessary.

¹⁵ 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.

¹⁶ 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*.

¹⁷ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 *Pa. Code Chapter 11*.

¹⁸ The District reported four nonresident students for the 2014-15 school year, six nonresident students for the 2015-16 and 2016-17 school years, and two nonresident students for the 2017-18 school year.

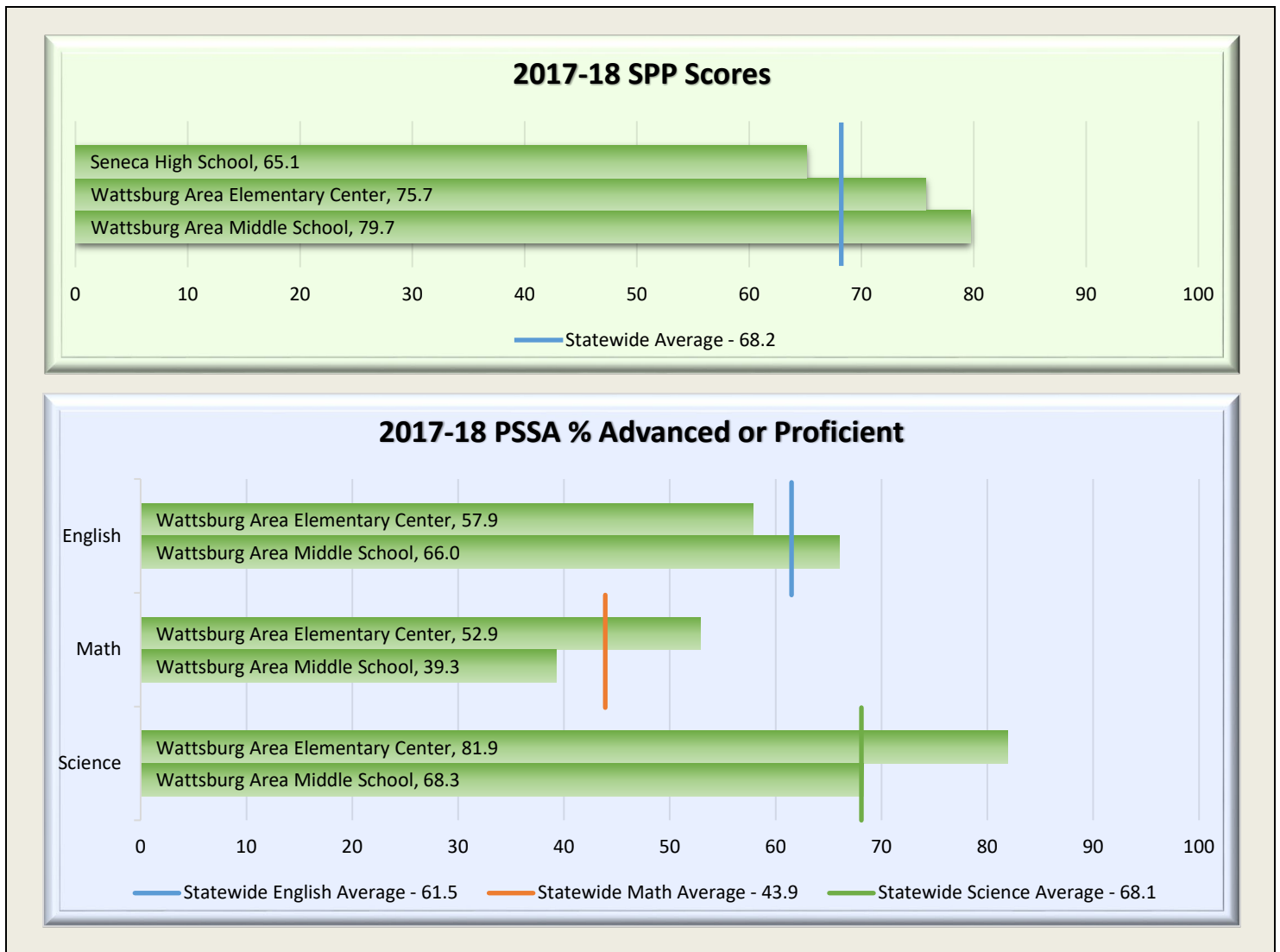
¹⁹ 24 P.S. § 13-1301-A *et seq.*

²⁰ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

Appendix B: Academic Detail

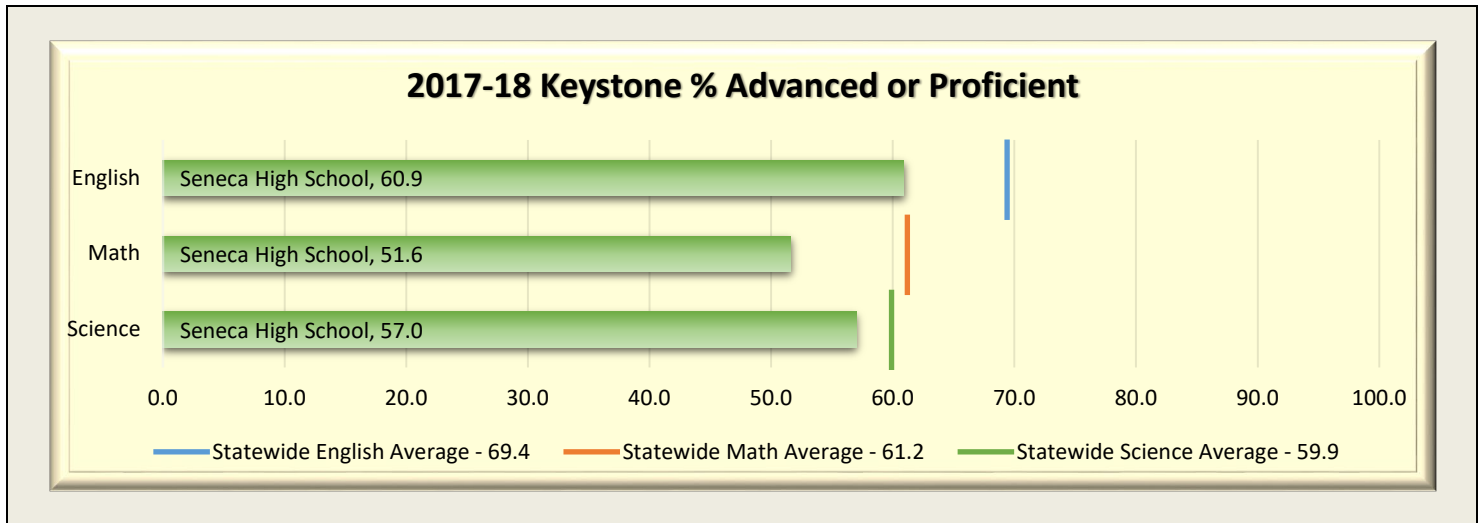
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.²¹

2017-18 Academic Data School Scores Compared to Statewide Averages

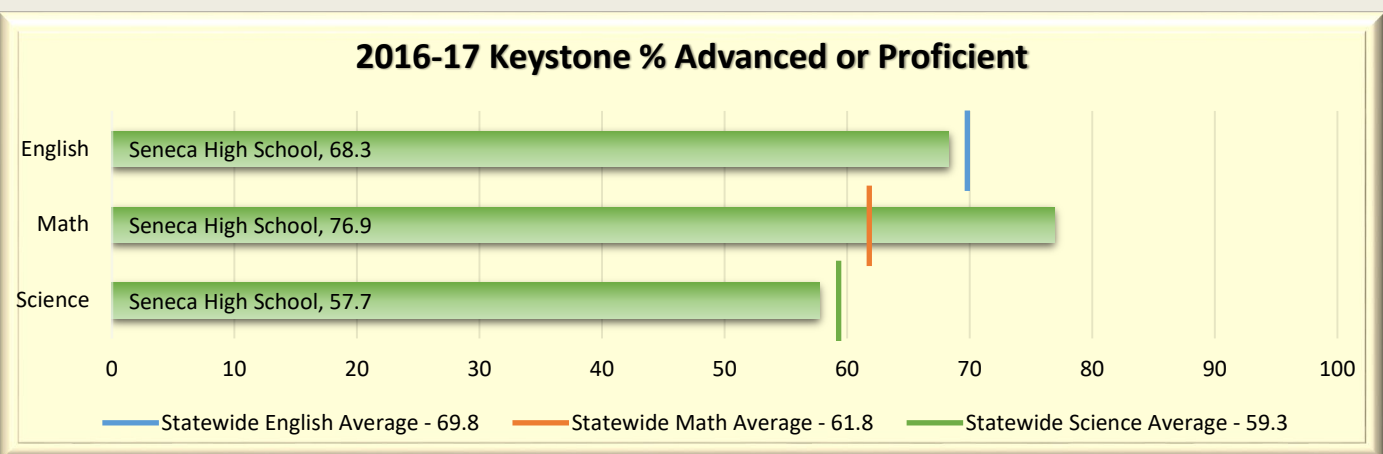
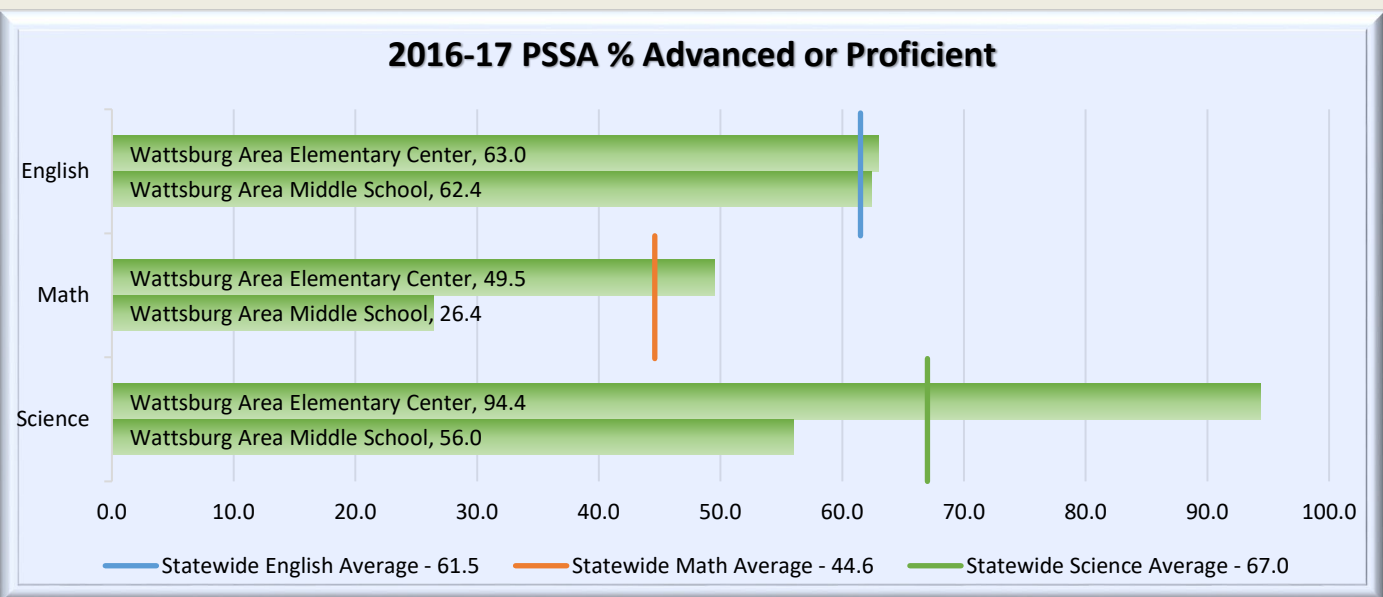
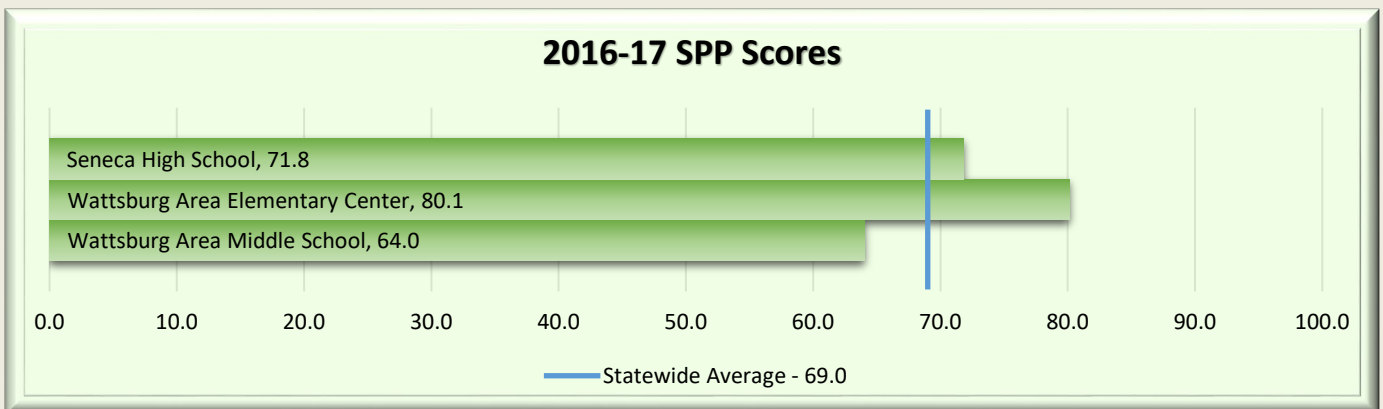


²¹ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

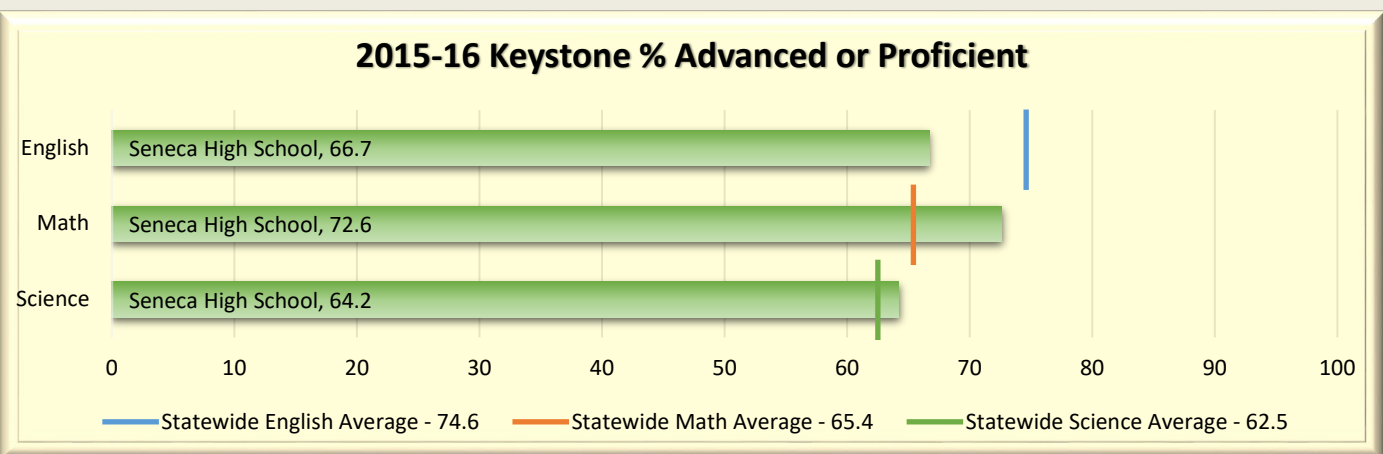
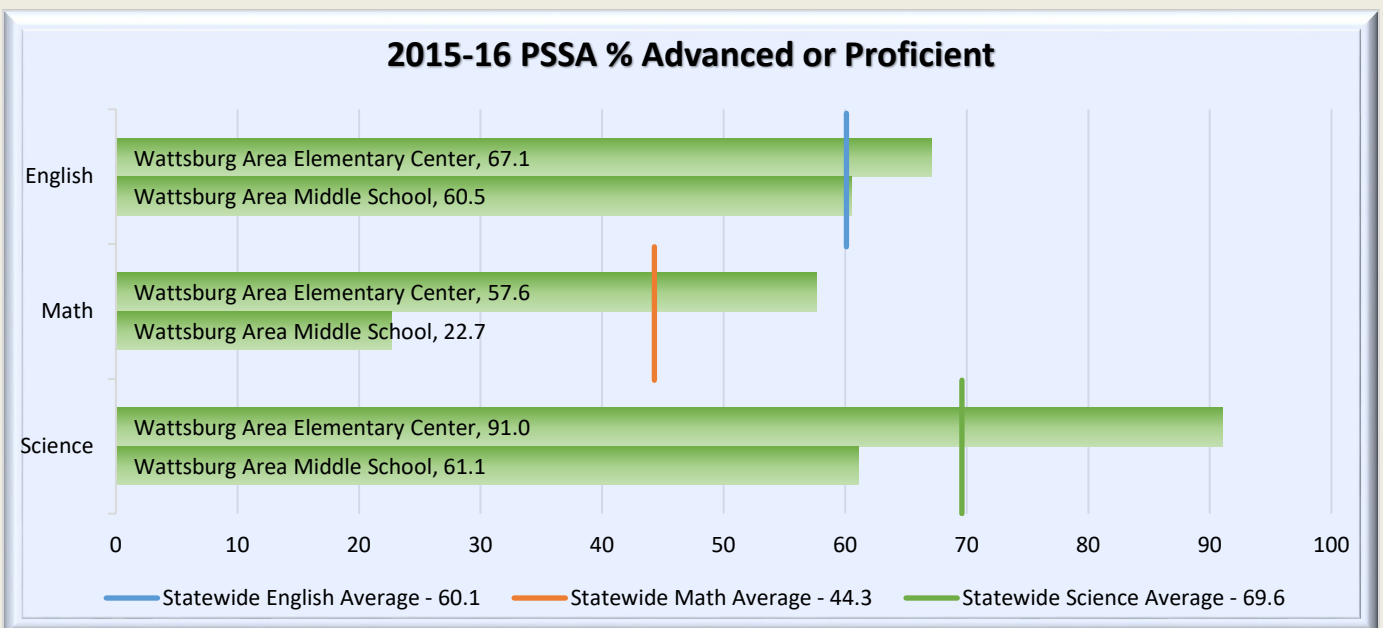
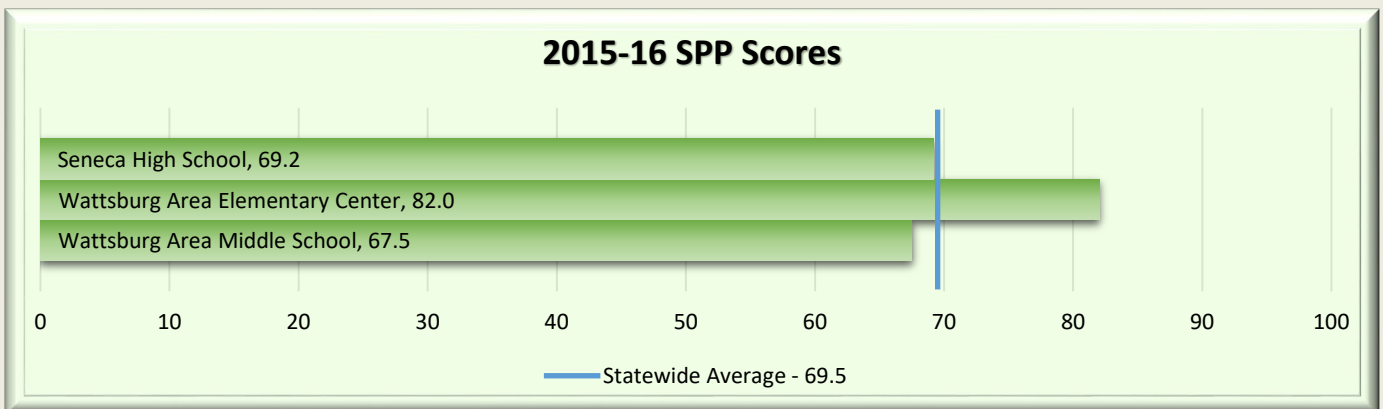
2017-18 Academic Data
School Scores Compared to Statewide Averages (continued)



2016-17 Academic Data
School Scores Compared to Statewide Averages



2015-16 Academic Data
School Scores Compared to Statewide Averages



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