

PERFORMANCE AUDIT

Western Beaver County School District Beaver County, Pennsylvania

August 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Robert H. Postupac, Superintendent
Western Beaver County School District
343 Ridgemont Drive
Midland, Pennsylvania 15059

Mr. Patrick McGeehan, Board President
Western Beaver County School District
343 Ridgemont Drive
Midland, Pennsylvania 15059

Dear Dr. Postupac and Mr. McGeehan:

We have conducted a performance audit of the Western Beaver County 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
- Administrative Separations
- Bus Driver Requirements

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

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

Our audit found that the District performed adequately in the areas listed above, except as noted in the following finding:

- The District Inaccurately Reported the Number of Nonpublic Students Transported Resulting in an Overpayment of \$25,795

Dr. Robert H. Postupac
Mr. Patrick McGeehan
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

August 6, 2019

cc: **WESTERN BEAVER COUNTY SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2017-18 School Year ^A	
County	Beaver
Total Square Miles	34.5
Number of School Buildings	2
Total Teachers	58
Total Full or Part-Time Support Staff	58
Total Administrators	5
Total Enrollment for Most Recent School Year	738
Intermediate Unit Number	27
District Vo-Tech School	Beaver County Career and Technology Center

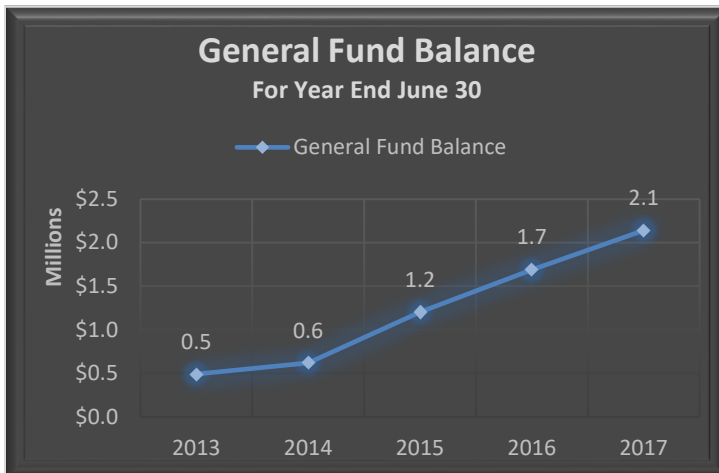
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

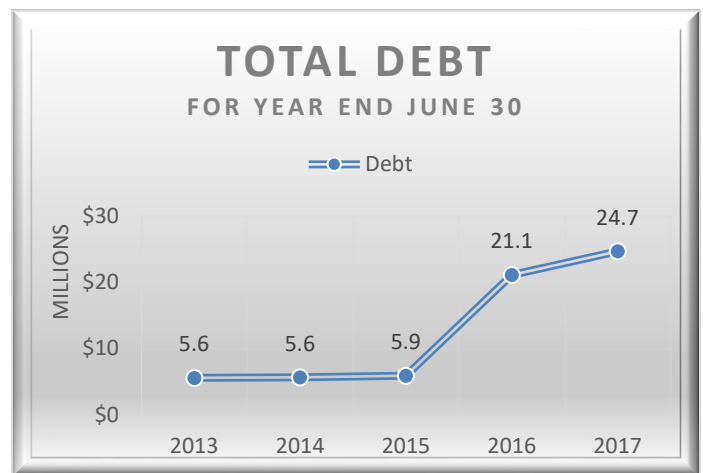
The Western Beaver County School District is committed to providing all students with the necessary tools to challenge every learner to achieve his/her best every day.

Financial Information

The following pages contain financial information about the Western Beaver County 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**.

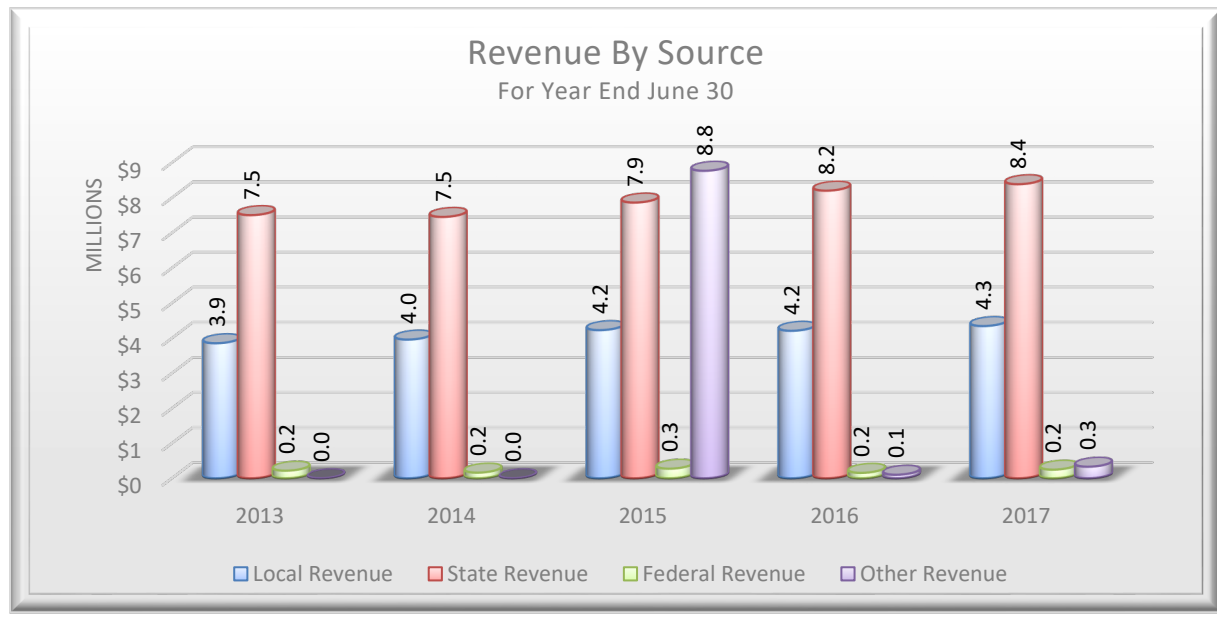
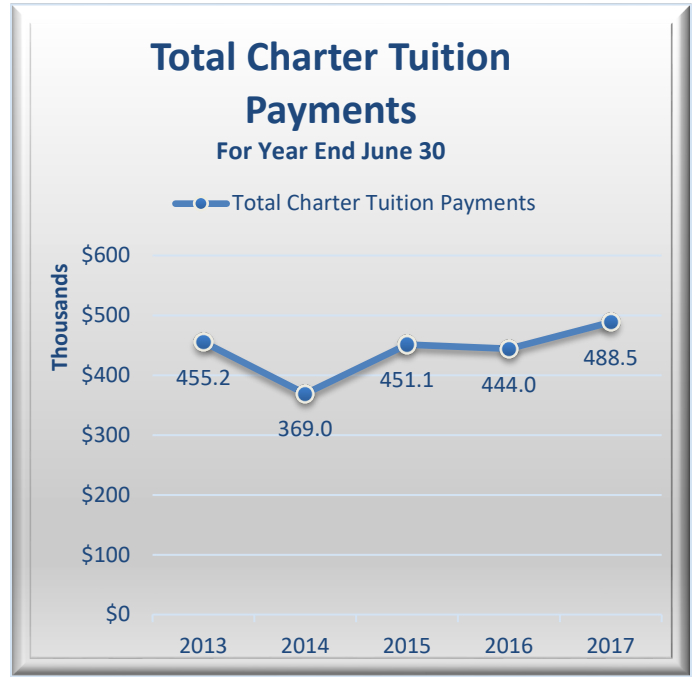
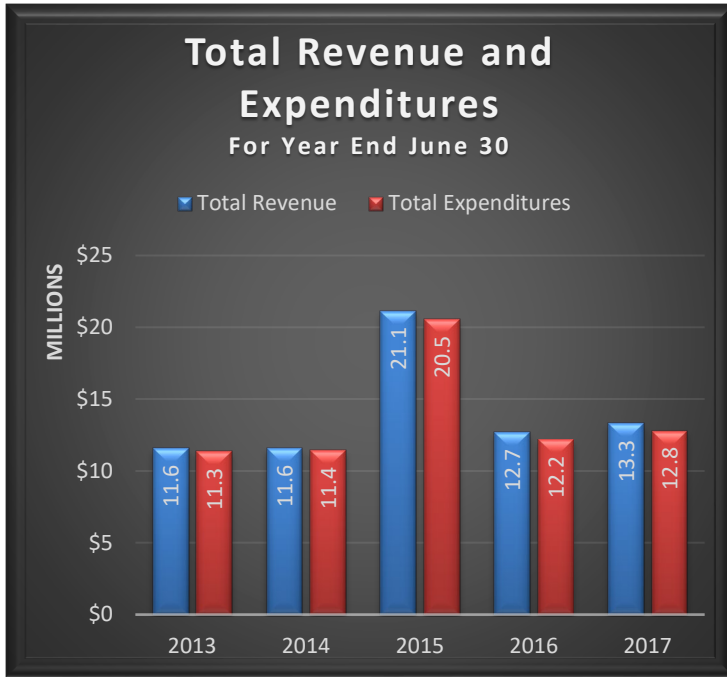


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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.

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.¹ 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.² 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.³

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.⁴ 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.⁵ 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.

¹ 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.

² 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.

³ 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.

⁴ 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.

⁵ 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.⁶ 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.

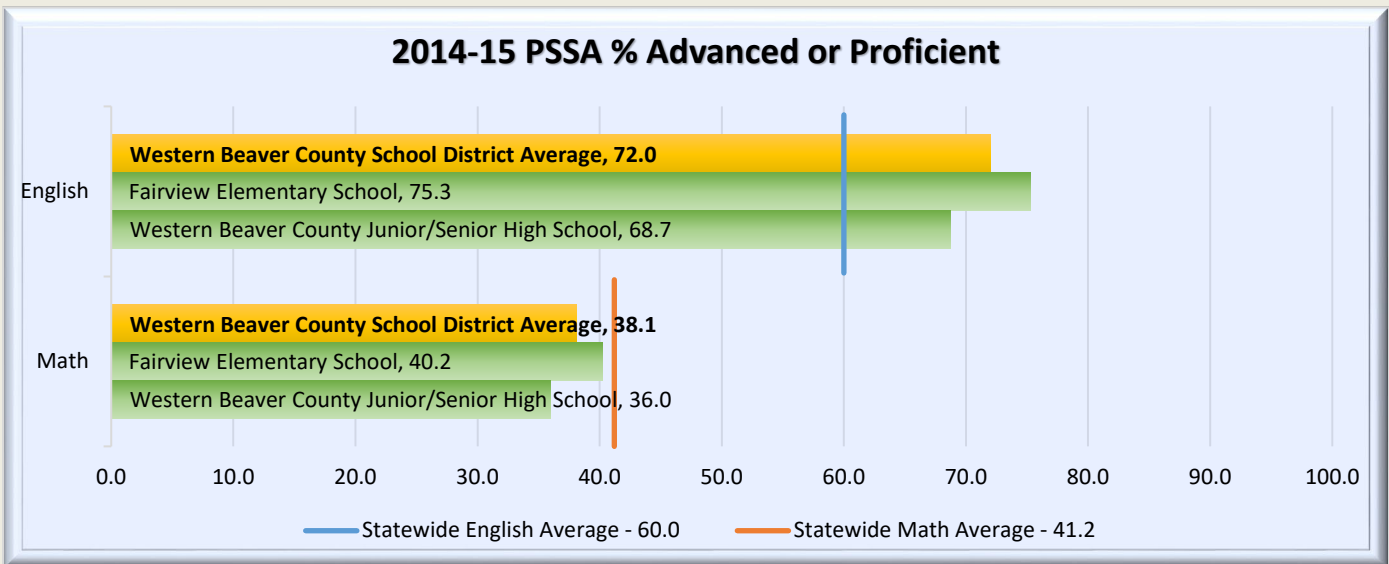
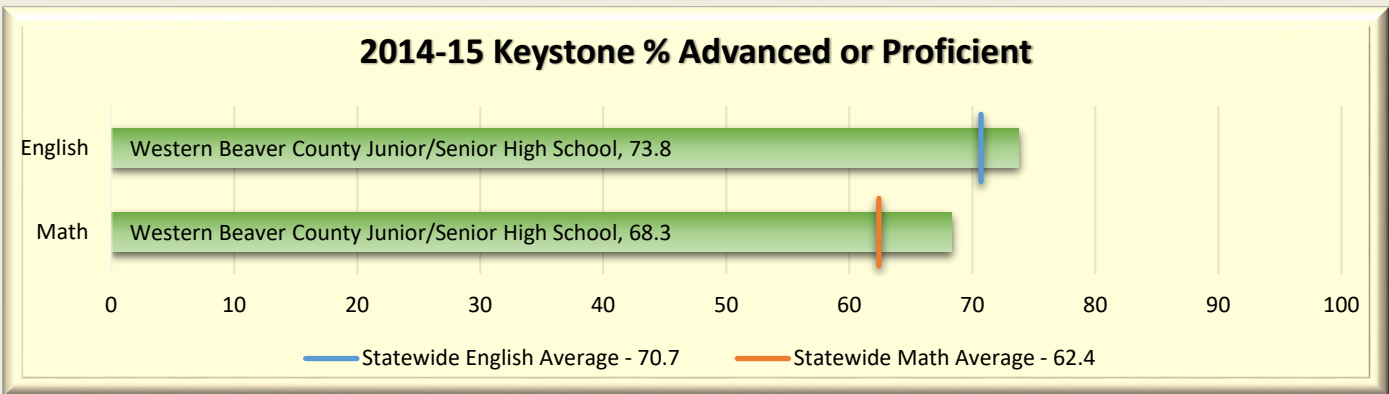
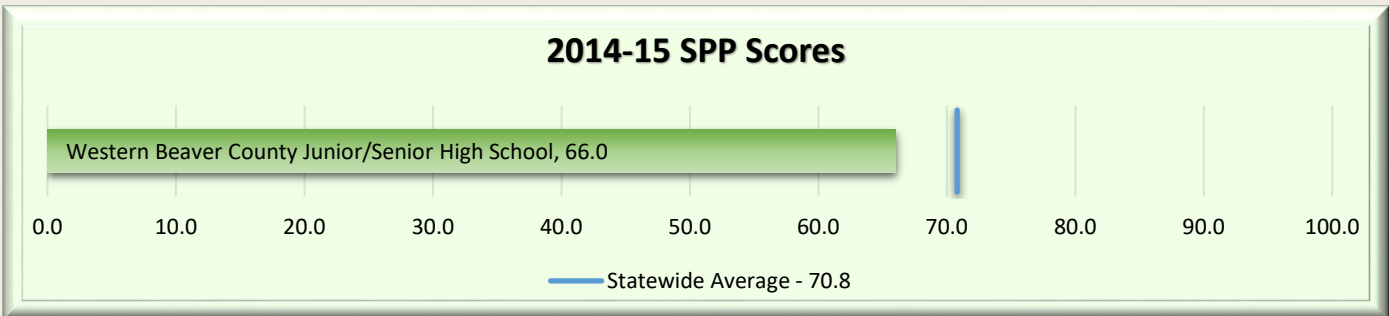
What is a 4-Year Cohort Graduation Rate?

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.⁷

⁶ 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.

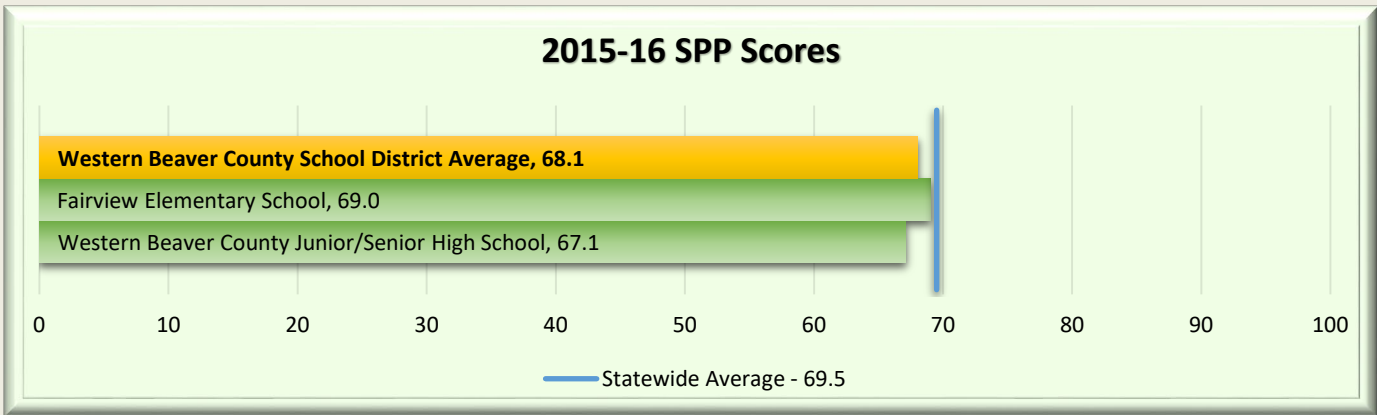
⁷ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

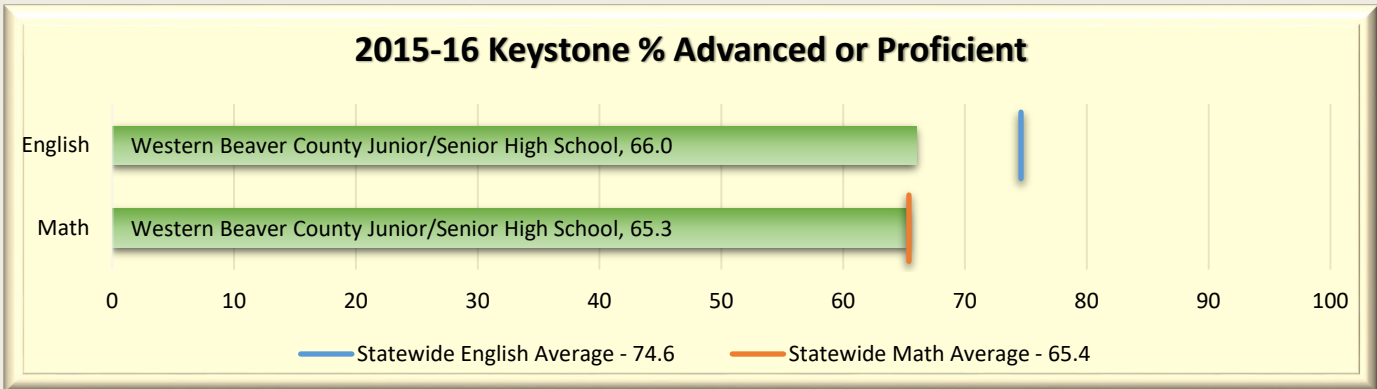


2015-16 Academic Data
School Scores Compared to Statewide Averages

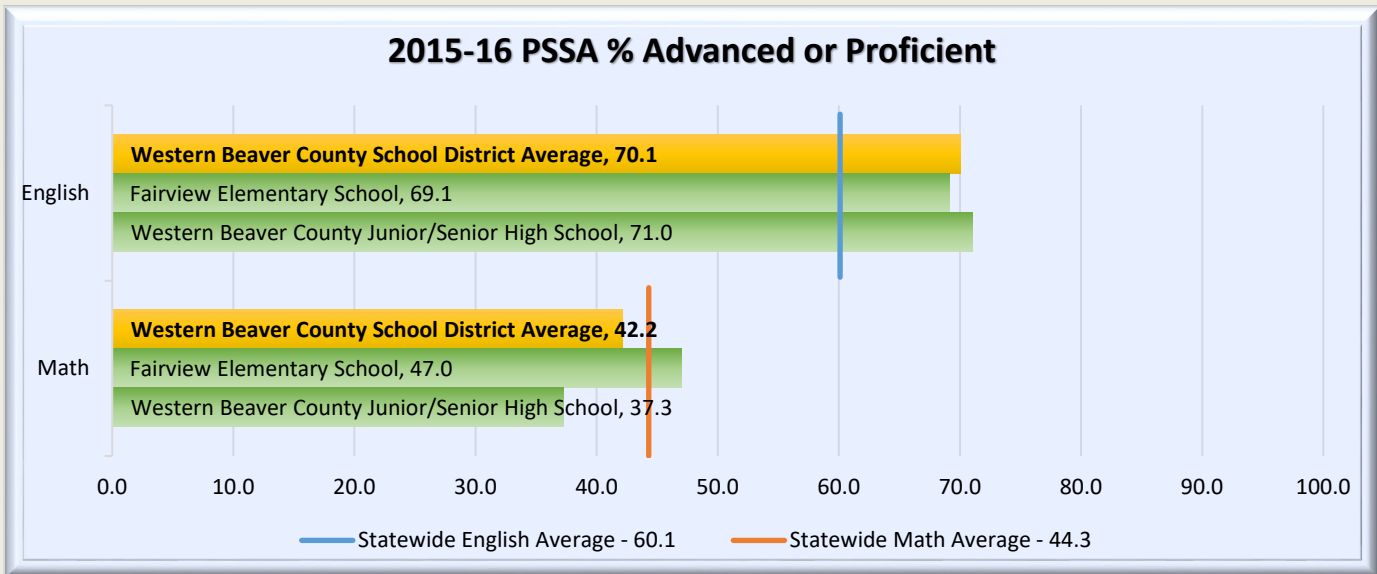
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

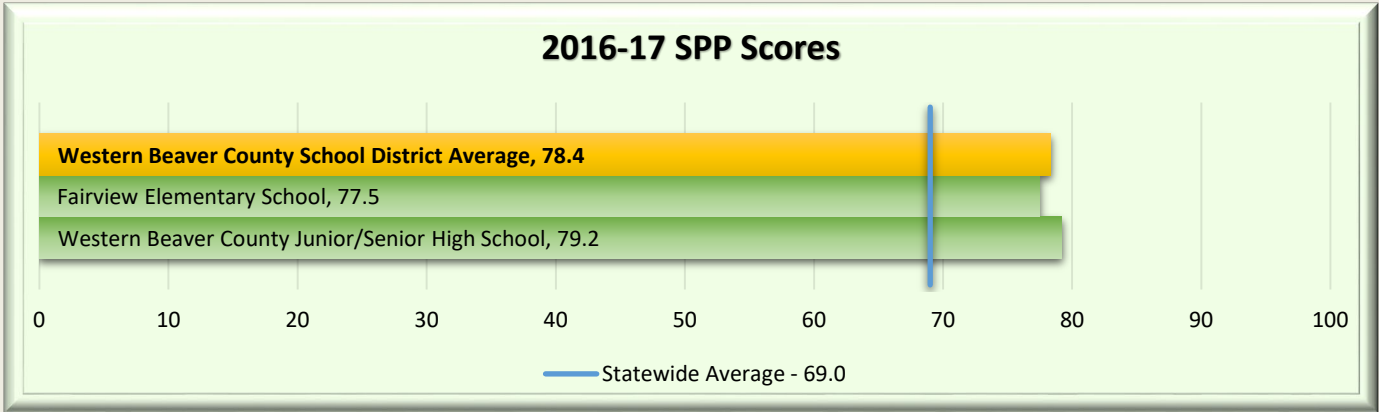


2015-16 PSSA % Advanced or Proficient

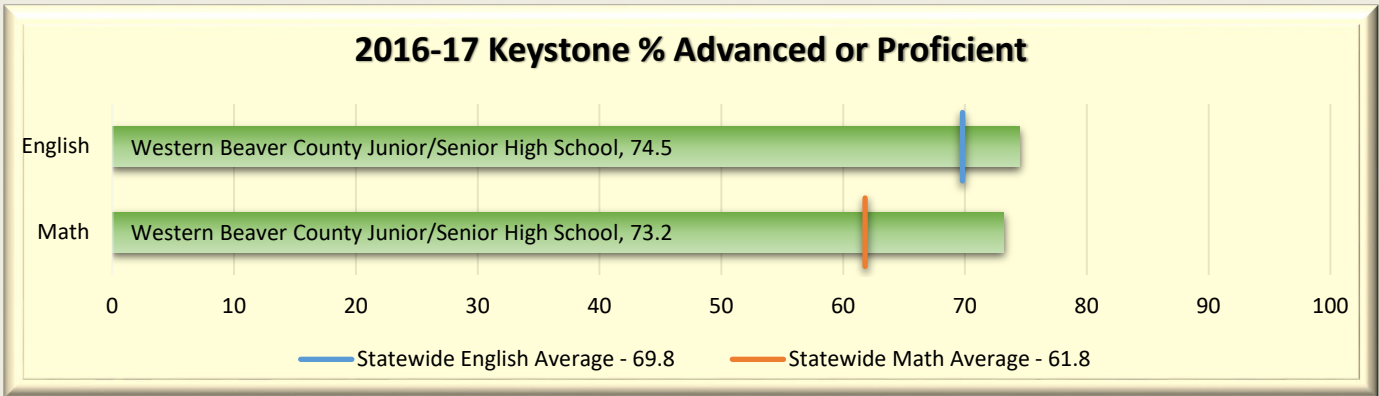


2016-17 Academic Data
School Scores Compared to Statewide Averages

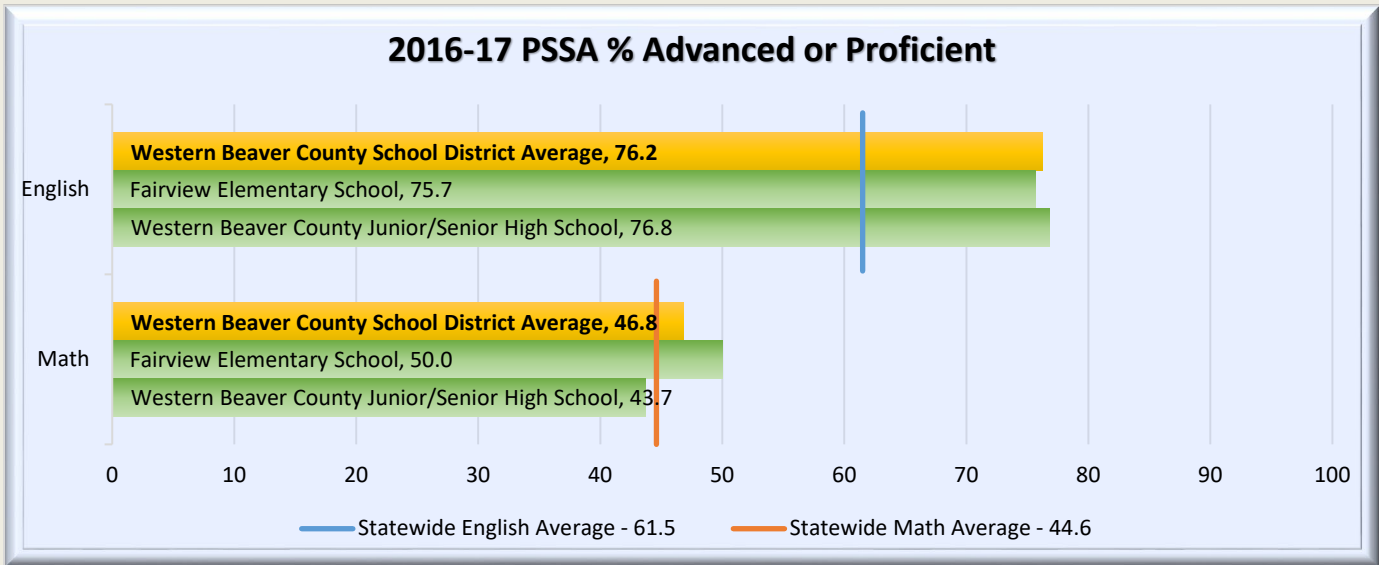
2016-17 SPP Scores



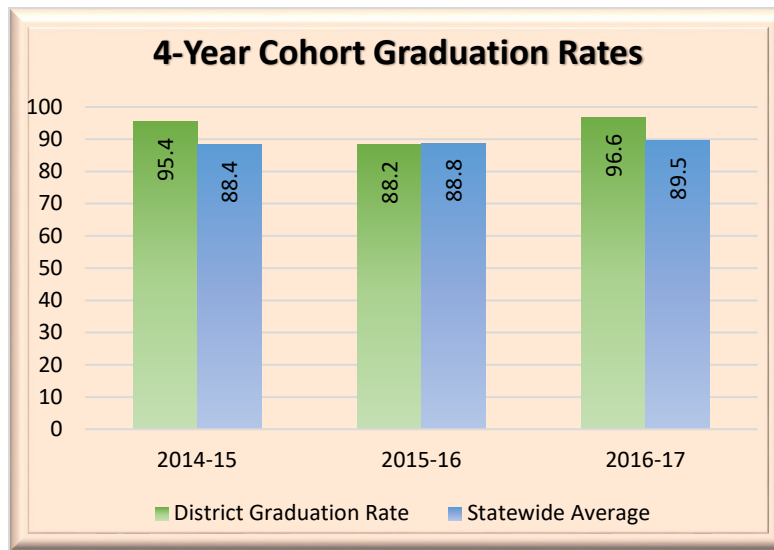
2016-17 Keystone % Advanced or Proficient



2016-17 PSSA % Advanced or Proficient



Graduation Data
District Graduation Rates Compared to Statewide Averages



Finding

Finding

The District Inaccurately Reported the Number of Nonpublic School Students Transported Resulting in an Overpayment of \$25,795

Criteria relevant to the finding:

Supplemental Transportation Subsidy for Nonpublic Students

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

Nonpublic school pupils are children whose parents are paying tuition for them to attend a nonprofit or parochial school.

Sworn Statement and Annual Filing Requirement

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

The Western Beaver County School District (District) was overpaid \$25,795 in transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was due to the District inaccurately reporting the number of nonpublic school students transported by the District during the 2014-15, 2015-16, and 2016-17 school years.

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.⁸ If school districts provide transportation services to students who reside in the district, the PSC requires school districts to provide transportation services to students who reside in its district and who attend nonpublic schools. The PSC also provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district.

The following table summarizes the District’s nonpublic school student reporting errors by school year and the resulting overpayments:

Western Beaver County School District Nonpublic School Student Reporting Errors		
School Year	Nonpublic Students Over Reported	Overpayment ⁹
2014-15	33	\$12,705
2015-16	25	\$ 9,625
2016-17	9 ¹⁰	\$ 3,465
Total	67	\$25,795

⁸ *See* Section 922.1-A(b) (pertaining to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

⁹ Calculated by multiplying the “Nonpublic Students Over Reported” column by \$385.

¹⁰ The number of nonpublic school students over reported decreased over our audit period as the number of special education students educated outside of the District declined.

*Criteria relevant to the finding
(continued):*

Section 2543 of the PSC, which is entitled, “Sworn statement of the 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.)

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

“Number of Nonpublic School Pupils Transported

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

We found that the District inappropriately included District students who were transported to special education facilities outside of the District in the reported number of students transported to nonpublic schools. Students enrolled and transported to special education programs are not nonpublic school students and reporting these students as such resulted in the District being overpaid transportation reimbursements.

In March 2015, the District experienced personnel turnover, which resulted in a new District official assuming the responsibility of reporting transportation data to the PDE. During our review of transportation data and discussion with District officials, it became evident to us that the individual responsible for reporting transportation data did not have a clear understanding of the difference between a nonpublic school student and a special education student provided transportation by the District. Additionally, the District did not have written administrative procedures for reporting transportation data, and specifically addressing nonpublic school student reporting.

It is critical 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 years with the PDE in order to be eligible for the transportation subsidies. It is essential that the District accurately report transportation data to the PDE and retain the supporting documentation for this transportation data. Further, the sworn statement of student transportation data should not be filed with the state Secretary of Education unless the data has been double checked for accuracy by personnel trained on the PDE’s reporting requirements.

We provided the PDE with reports detailing the nonpublic school student reporting errors for the 2014-15, 2015-16, and 2016-17 school years. The PDE requires these reports to verify the overpayment to the District. The District’s future transportation subsidies should be adjusted by the amount of the overpayment.

Recommendations

The *Western Beaver County School District* should:

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic school students and special education students are separately and accurately reported to the PDE.
2. Develop written administrative procedures for transportation reporting. These procedures should include a review of the 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 the PDE.
3. Ensure personnel in charge of calculating and reporting the number of nonpublic school students transported by the District are trained with regard to the PDE's transportation reporting requirements.

The Pennsylvania Department of Education should:

1. Adjust the District's future transportation subsidies to resolve the \$25,795 overpayment to the District.

Management Response

District management provided the following response:

As accurately reported there was a personnel change in the office where the individual reported and filed the transportation report. Additionally, the district had just begun working with the new transportation carrier. Unfortunately, the reports were filed incorrectly and the district appreciates the Auditor General's office clarifying and correcting the incorrect reports.

As recommended the individual responsible for reporting transportation along with the carrier annually reconcile all bus rosters for student transportation including nonpublic schools. The district follows all PDE required transportation reporting procedures. The data is now reviewed at least twice after it has been filed as PDE annually notifies the district of its opportunity to review the data.

During the audit of the spring of 2019, it is to be noted that the auditors found no discrepancy with any transportation report beginning with the 2017-18 school year and moving forward as the district had already implemented the recommendations.

Auditor Conclusion

We believe that reconciling bus rosters to student transportation requests and performing a second review of transportation data prior to reporting this data to the PDE will help the District continue to report accurate data to the PDE. We will review the District's corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Western Beaver County School District (District) released on June 11, 2015, resulted in 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 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 June 11, 2015

Prior Observation: **The District Should Monitor Key Financial Indicators to Try to Prevent Further Fiscal Challenges**

Prior Observation
Summary:

During our prior audit of the District, we reviewed several financial indicators in an effort to assess the District's financial stability. Our review found that the District was potentially in a financially declining position.

Prior Recommendations: We recommended that the District should:

1. Provide the Board of School Directors with standard monthly updates on key financial benchmarks so that policy changes can be made before the District's financial condition worsens significantly.
2. Monitor and maintain budgetary control over expenditures so that expenditures do not exceed revenues.
3. Explore potential options for increasing revenues and/or decreasing expenditures.
4. Consider the current and potential future economic conditions prior to taking on additional debt for capital projects. Additionally, analyze the District's ability to generate the necessary revenues to pay future debt service costs.
5. Conduct a survey of parents sending their children to a charter school to determine why the District is losing students to charter schools.
6. Take a more aggressive approach to collecting property taxes before they become delinquent and for collecting delinquent property taxes.

Current Status:

The District took corrective action to address four of the six recommendations in the prior observation. The District's revenues have exceeded expenditures in each year under review. In addition, the District did not add new debt during the audit period. Specifically, the District's General Obligation Bonds decreased over the audit period from \$6,120,000 in the 2014-15 fiscal year to \$5,140,000 in the 2017-18 fiscal year.

However, the District did not conduct a survey of parents of charter school students to determine the reasons that these students left the District schools. The District's overall financial position, however, has improved over the audit period.

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,¹¹ 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 Western Beaver County 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).¹² 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.

¹¹ 72 P.S. §§ 402 and 403.

¹² 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
- Administrator Separations
- Bus Driver Requirements
- School Safety

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

- ✓ Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?¹³
 - To address this objective, we randomly selected 10 of 32 buses utilized to transport District students in the 2016-17 school year.¹⁴ Specifically, we reviewed odometer readings, vehicle rosters, and school calendars to determine the accuracy of miles with students, miles without students, and the number of students transported reported to the PDE. Our review of this part of the objective did not result in any reportable issues.
 - We also reviewed all nonpublic school students reported to the PDE as transported by the District during the 2014-15 through 2017-18 school years.¹⁵ We reviewed bus rosters and requests for transportation to determine if all nonpublic school students transported by the District were accurately reported to the PDE and that the District had received the correct subsidy for these students. The results of the review can be found in the finding on page 9 in this report.

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

¹⁴ 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.

¹⁵ The District reported 39 nonpublic school students for the 2014-15 school year, 39 for the 2015-16 school year, 32 for the 2016-17 school year, and 23 and for the 2017-18 school year.

- ✓ Did the District pursue a contract buy-out with an administrator and if so, what was the total cost of the buy-out, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code¹⁶ and Public School Employees' Retirement System guidelines?
 - To address this objective, we reviewed the contracts, settlement agreements, board meeting minutes, board policies, and payroll records for both of the administrators who separated employment from the District during the period July 1, 2013 through June 30, 2017. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances¹⁷ as outlined in applicable laws?¹⁸ 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 selected 10 of the 101 bus drivers transporting District students as of March 7, 2019.¹⁹ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District take actions to ensure it provided a safe school environment?²⁰
 - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, and after action reports. In addition, we conducted on-site reviews at both of the District's school buildings to assess whether the District had implemented basic safety practices.²¹ 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, the PDE, and other appropriate agencies deemed necessary.

¹⁶ 24 P.S. § 10-1073(e)(v).

¹⁷ Auditors reviewed the required state, federal and child abuse background clearances 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.

¹⁸ 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*.

¹⁹ 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.

²⁰ 24 P.S. § 13-1301-A *et seq.*

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

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

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Room 129 - Finance Building
Harrisburg, PA 17120

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4th Floor, 333 Market Street
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Dr. David Wazeter

Research Manager
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Harrisburg, PA 17105

Mr. Nathan Mains

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

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.