

# PERFORMANCE AUDIT

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## Bethlehem Area School District Northampton County, Pennsylvania

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September 2017



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. Joseph J. Roy, Superintendent  
Bethlehem Area School District  
1516 Sycamore Street  
Bethlehem, Pennsylvania 18017

Mr. Michael Faccinnetto, Board President  
Bethlehem Area School District  
1516 Sycamore Street  
Bethlehem, Pennsylvania 18017

Dear Dr. Roy and Mr. Faccinnetto:

We have conducted a performance audit of the Bethlehem Area School District (District) for the period July 1, 2012, through June 30, 2016, 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
- Contracting
- Bus Driver Requirements
- School Safety

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 Incorrectly Reported the Number of Charter School and Nonpublic Students Transported Resulting in an Underpayment of \$455,840

Dr. Joseph J. Roy  
Mr. Michael Faccinetto  
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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

September 14, 2017

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

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## Background Information

School Characteristics 2015-16 School Year <sup>A</sup>	
Counties	Northampton & Lehigh
Total Square Miles	43.1
Resident Population <sup>B</sup>	116,811
Number of School Buildings	22
Total Teachers	1,022
Total Full or Part-Time Support Staff	897
Total Administrators	58
Total Enrollment for Most Recent School Year	13,545
Intermediate Unit Number	20
District Vo-Tech School	Bethlehem Area Vocational Technical School

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

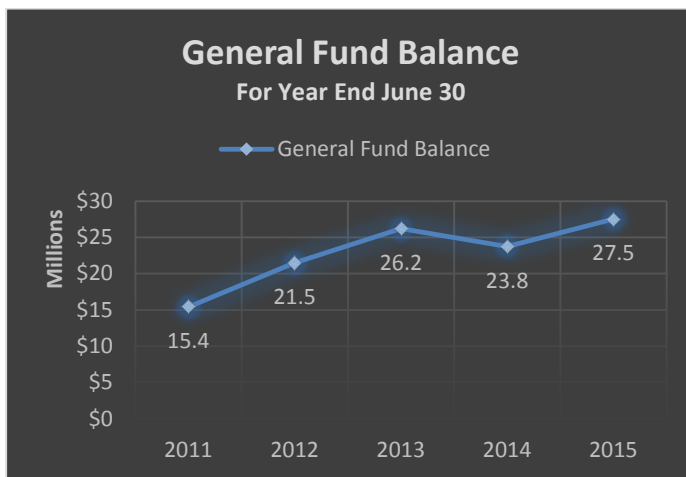
B - Source: United States Census  
<http://www.census.gov/2010census>.

## Mission Statement<sup>A</sup>

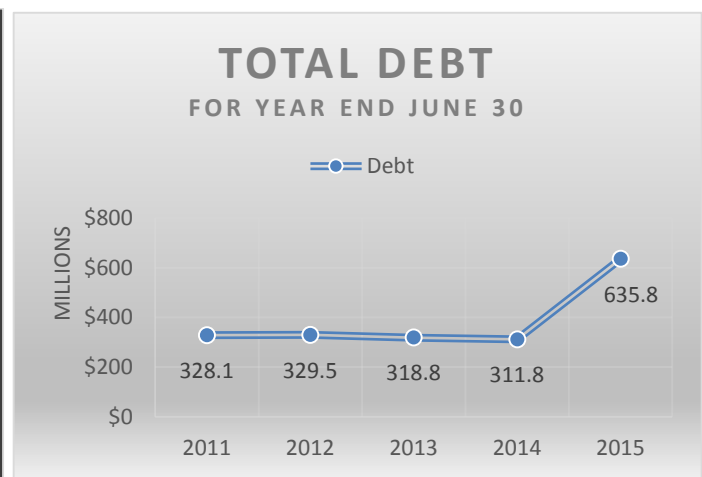
The Bethlehem Area School District, in partnership with the home and community, is committed to providing a safe and supportive environment in which each student will attain the knowledge, skills, and attitudes necessary to become a productive citizen and lifelong learner in our technologically demanding and culturally diverse society.

## Financial Information

The following pages contain financial information about the 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**.

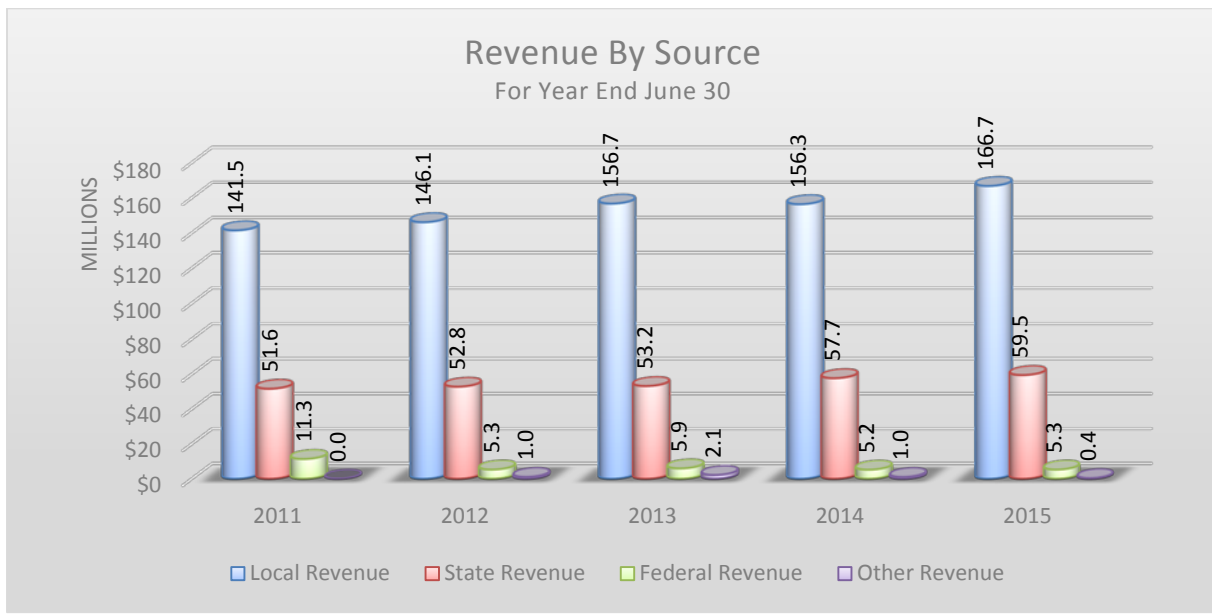
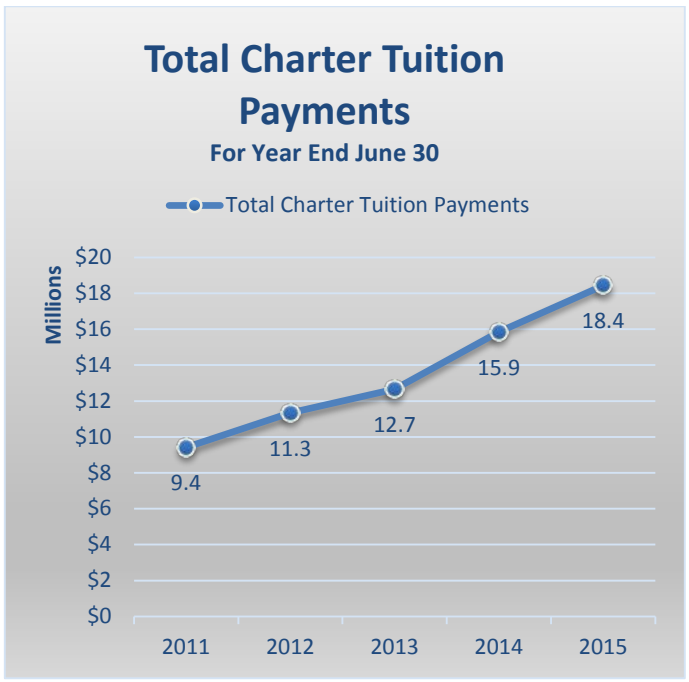
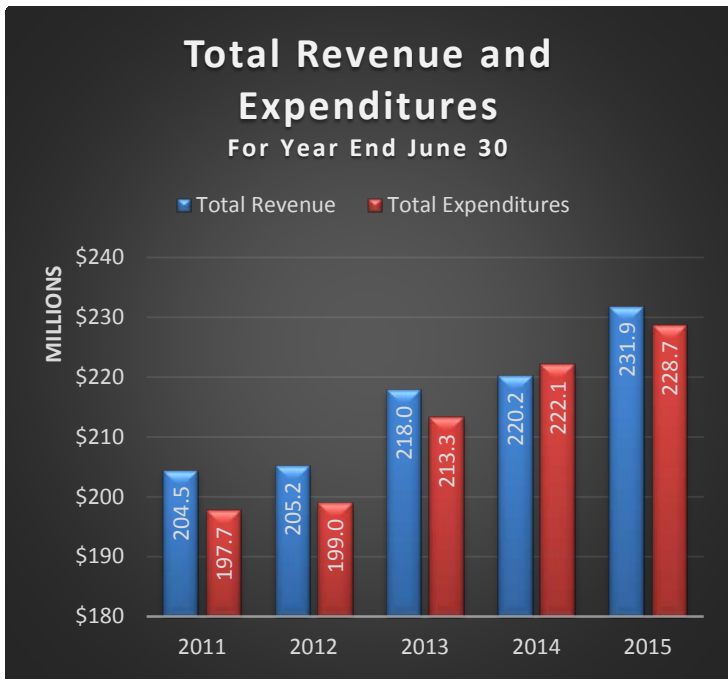


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

## Financial Information Continued



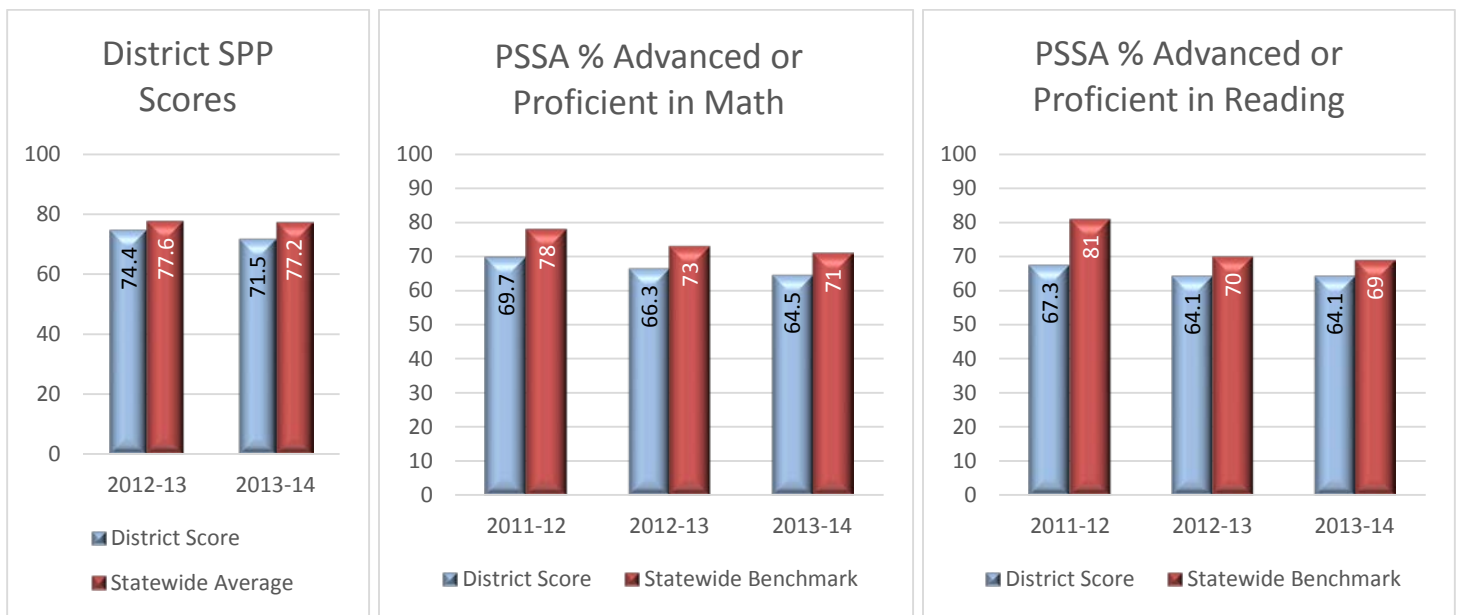
## Academic Information

The following table and charts consist of School Performance Profile (SPP) scores and Pennsylvania System of School Assessment (PSSA) results for the entire District obtained from PDE's data files.<sup>1</sup> These scores are presented in the District's audit report for **informational purposes only**, and they were not audited by our Department.

SPP benchmarks represent the statewide average of all district school buildings in the Commonwealth.<sup>2</sup> PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.<sup>3</sup> District SPP and PSSA scores were calculated using an average of all of the individual school buildings within the District. Scores below SPP statewide averages and PSSA benchmarks/goals are presented in red.

### Districtwide SPP and PSSA Scores

District	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<i>Statewide Benchmark</i>	77.6	77.2	78	73	71	81	70	69
<i>Bethlehem Area SD</i>	74.4	71.5	69.7	66.3	64.5	67.3	64.1	64.1
<i>SPP Grade<sup>4</sup></i>	C	C						



<sup>1</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

<sup>2</sup> Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

<sup>3</sup> PSSA benchmarks apply to all district school buildings, charters, and cyber charters. In the 2011-12 school year, the state benchmarks reflect the Adequate Yearly Progress targets established under No Child Left Behind. In the 2012-13 and 2013-14 school years, the state benchmarks reflect the statewide goals based on annual measurable objectives established by PDE.

<sup>4</sup> The following letter grades are based on a 0-100 point system: A (90-100), B (80-89), C (70-79), D (60-69), F (59 or below).

### Individual School Building SPP and PSSA Scores

The following table consists of SPP scores and PSSA results for each of the District's school buildings. Any blanks in PSSA data means that PDE did not publish a score for that school for that particular year.<sup>5</sup>

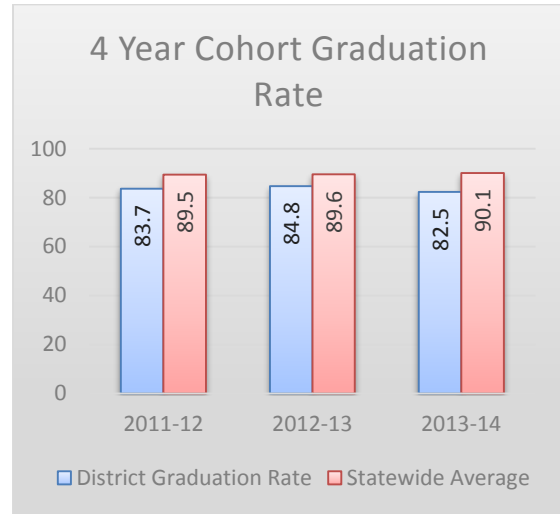
School Name	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<b>Statewide Benchmark</b>	<b>77.6</b>	<b>77.2</b>	<b>78</b>	<b>73</b>	<b>71</b>	<b>81</b>	<b>70</b>	<b>69</b>
<i>Asa Packer Elementary School</i>	<b>81.8</b>	<b>85.5</b>	<b>95.0</b>	<b>91.5</b>	<b>90.8</b>	<b>86.5</b>	<b>85.1</b>	<b>86.2</b>
<i>Broughal Middle School</i>	<b>61.8</b>	<b>53.6</b>	<b>58.6</b>	<b>54.1</b>	<b>49.2</b>	<b>49.5</b>	<b>47.2</b>	<b>50.8</b>
<i>Calypso Elementary School</i>	<b>80.3</b>	<b>67.9</b>	<b>75.2</b>	<b>69.5</b>	<b>62.2</b>	<b>70.9</b>	<b>64.4</b>	<b>59.8</b>
<i>Clearview Elementary School</i>	<b>78.0</b>	<b>70.3</b>	<b>70.8</b>	<b>63.2</b>	<b>60.0</b>	<b>63.8</b>	<b>60.6</b>	<b>57.4</b>
<i>Donegan Elementary School</i>	<b>64.9</b>	<b>66.7</b>	<b>69.8</b>	<b>61.7</b>	<b>57.4</b>	<b>58.2</b>	<b>58.7</b>	<b>57.4</b>
<i>East Hills Middle School</i>	<b>83.3</b>	<b>76.3</b>	<b>74.6</b>	<b>74.5</b>	<b>70.2</b>	<b>81.3</b>	<b>74.0</b>	<b>74.7</b>
<i>Farmersville Elementary School</i>	<b>81.6</b>	<b>79.3</b>	<b>82.2</b>	<b>79.3</b>	<b>78.0</b>	<b>76.5</b>	<b>71.6</b>	<b>69.1</b>
<i>Fountain Hill Elementary School</i>	<b>55.2</b>	<b>61.6</b>	<b>53.0</b>	<b>53.9</b>	<b>49.4</b>	<b>47.7</b>	<b>39.5</b>	<b>48.7</b>
<i>Freedom High School</i>	<b>73.4</b>	<b>73.2</b>	<b>52.8</b>	<b>47.0</b>	<b>44.8</b>	<b>66.7</b>	<b>72.0</b>	<b>67.0</b>
<i>Freemansburg Elementary School</i>	<b>69.1</b>	<b>53.5</b>	<b>54.7</b>	<b>56.7</b>	<b>47.5</b>	<b>43.6</b>	<b>44.8</b>	<b>36.3</b>
<i>Governor Wolf Elementary School</i>	<b>74.3</b>	<b>62.0</b>	<b>71.8</b>	<b>74.7</b>	<b>65.7</b>	<b>76.3</b>	<b>65.6</b>	<b>60.0</b>
<i>Hanover Elementary School</i>	<b>96.4</b>	<b>82.1</b>	<b>97.1</b>	<b>96.7</b>	<b>94.2</b>	<b>96.3</b>	<b>91.1</b>	<b>89.2</b>
<i>James Buchanan Elementary School</i>	<b>80.0</b>	<b>79.6</b>	<b>84.0</b>	<b>74.6</b>	<b>84.2</b>	<b>71.2</b>	<b>73.2</b>	<b>70.0</b>
<i>Liberty High School</i>	<b>56.6</b>	<b>57.1</b>	<b>47.9</b>	<b>37.9</b>	<b>37.7</b>	<b>63.9</b>	<b>61.6</b>	<b>57.3</b>
<i>Lincoln Elementary School</i>	<b>70.7</b>	<b>65.6</b>	<b>43.5</b>	<b>47.6</b>	<b>51.7</b>	<b>55.4</b>	<b>45.7</b>	<b>48.3</b>
<i>Marvine Elementary School</i>	<b>67.4</b>	<b>73.8</b>	<b>45.5</b>	<b>45.5</b>	<b>48.1</b>	<b>40.8</b>	<b>47.4</b>	<b>57.6</b>
<i>Miller Heights Elementary School</i>	<b>76.8</b>	<b>75.7</b>	<b>85.6</b>	<b>82.2</b>	<b>80.9</b>	<b>79.4</b>	<b>78.9</b>	<b>81.4</b>
<i>Nitschmann Middle School</i>	<b>84.6</b>	<b>77.5</b>	<b>78.9</b>	<b>79.4</b>	<b>74.7</b>	<b>83.0</b>	<b>80.4</b>	<b>82.5</b>
<i>Northeast Middle School</i>	<b>79.6</b>	<b>86.8</b>	<b>71.4</b>	<b>63.4</b>	<b>65.3</b>	<b>70.7</b>	<b>65.2</b>	<b>68.8</b>
<i>Spring Garden Elementary School</i>	<b>81.4</b>	<b>76.5</b>	<b>82.1</b>	<b>77.4</b>	<b>76.6</b>	<b>76.9</b>	<b>71.1</b>	<b>71.3</b>
<i>Thomas Jefferson Elementary School</i>	<b>68.0</b>	<b>76.0</b>	<b>68.0</b>	<b>63.6</b>	<b>66.4</b>	<b>58.2</b>	<b>55.9</b>	<b>60.9</b>
<i>William Penn Elementary School</i>	<b>71.5</b>	<b>72.1</b>	<b>70.9</b>	<b>64.7</b>	<b>63.1</b>	<b>64.4</b>	<b>57.1</b>	<b>54.9</b>

<sup>5</sup> PDE's data does not provide any further information regarding the reason a score was not published.



### **4 Year Cohort Graduation Rates**

The 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.<sup>6</sup>



<sup>6</sup> <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

## Finding

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### Finding

### The District Incorrectly Reported the Number of Charter School and Nonpublic Students Transported Resulting in an Underpayment of \$455,840

*Criteria relevant to the finding:*

#### **Supplemental Transportation Subsidy for Charter School and Nonpublic Students**

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

Section 1726-A(a) of the CSL (as cited above) addresses the transportation of charter school students by providing: “Students 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. . . .”

Section 1726-A(a) further provides for districts to receive a state subsidy for transporting charter school students both within and outside district boundaries by providing: “. . . Districts 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.”

The District was underpaid a total of \$455,840 in transportation reimbursement from PDE. This underpayment was due to the District improperly reporting the number of charter school and nonpublic students transported by the District during the 2012-13, 2013-14, 2014-15, and 2015-16 school years.

According to the Public School Code (PSC), a nonpublic school is defined, in part, as a nonprofit school other than a public school within the Commonwealth.<sup>7</sup> 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 CSL<sup>8</sup> that refers to Section 2509.3 of the PSC.

During our review of the District’s transportation data reported to PDE for the 2012-13 through 2015-16 school years, we found that the District relied solely on individual charter school and nonpublic student counts performed on the first day of the school year. The District’s reliance on student counts performed on the first day of school was insufficient since districts are eligible for reimbursement of \$385 for each charter school and nonpublic student transported at any point during the school year. For example, if the District transported one charter school or nonpublic student for one day and one day only at any time during the school year, the District would be eligible for \$385 in reimbursement for that student.

<sup>7</sup> See Section 922.1-A(b) (pertaining to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

<sup>8</sup> A charter school is a public school and educates public school students in the Commonwealth. *See* 24 P.S. § 17-1703-A (pertaining to “Definitions”).

*Criteria relevant to the finding (continued):*

Section 2509.3 of the PSC, 24 P.S. § 25-2509.3, 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.

**Annual Filing Requirement**

Section 2543 of the PSC, 24 P.S. § 25-2543, sets forth the requirement for school districts to annually file student transportation data with PDE in order to be eligible for the transportation subsidies.

Additionally, instructions provided by PDE, to complete the Summary of Students Transported form (PDE-2089) specify that districts are to report the total number of nonpublic and charter school students transported to and from school.

According to these instructions: 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.)

The following table summarizes the District’s reporting errors by school year and student classification and the resulting cumulative underpayment.

<b>BETHLEHEM AREA SCHOOL DISTRICT</b>					
<b>School Year</b>	<b>Nonpublic Students Reported by District</b>	<b>Nonpublic Students Audited Total</b>	<b>Charter School Students Reported By District</b>	<b>Charter School Students Audited Total</b>	<b>Net Subsidies Due To the District</b>
2012-13	1,447	1,475	867	1,033	\$74,690
2013-14	1,320	1,459	1,224	1,226	\$54,285
2014-15	1,209	1,418	1,156	1,327	\$146,300
2015-16	1,104	1,299	1,447	1,721	\$180,565
<b>Total:</b>	<b>5,080</b>	<b>5,651</b>	<b>4,694</b>	<b>5,307</b>	<b>\$455,840</b>

When we met with the District to discuss the transportation reporting errors cited in this finding, District officials stated that they did not clearly understand the provisions in the PSC and CSL that allow for the reimbursement of any nonpublic or charter school student who was provided transportation by the District, for at least one day, during the school year. Due to the District’s misinterpretation of this provision of PSC and CSL, the District was incorrectly reporting to PDE the number of charter school and nonpublic students it transported.

The District informed us that they are in the process of developing new procedures to help ensure that all nonpublic and charter school students who are provided transportation by the District are properly accounted for and accurately reported to PDE.

As a result of our audit, the District will review charter school and nonpublic student counts for accuracy prior to the submission of the 2016-17 school year data to PDE.

We provided PDE with reports detailing the charter school and nonpublic reporting errors for the 2012-13, 2013-14, 2014-15, and 2015-16 school years. PDE requires these reports to verify the underpayment to the District. The District’s future transportation subsidies can then be adjusted by the amount of the underpayment.

## **Recommendations**

The *Bethlehem Area School District* should:

1. Maintain and closely track current lists of charter school and nonpublic students who were provided transportation, by building, for each school year.
2. Perform yearly reconciliations of bus rosters to student requests for transportation forms to ensure accurate reporting of charter school and nonpublic students transported.
3. Implement a monitoring process to ensure that newly developed procedures are consistently followed and evaluated for effectiveness.

The *Pennsylvania Department of Education* should:

4. Adjust the District's subsidy to include the transportation reimbursement underpayment of \$455,840.

## **Management Response**

District management provided the following response:

Management clearly understands the PSC and CSL requirements to report all students who were transported for any period of time to charter and non-public schools and additional training has been provided. In its current form, the transportation routing software is unable to track the specific requested rider accounting.

Corrective action has been taken to implement alternative tracking mechanisms between the student information system and the transportation routing software to address this finding effective with the upcoming 2017-18 SY.

### **Auditor Conclusion**

We are pleased that the District has provided additional training on reporting charter and nonpublic students transported by the District to PDE. The District has also been proactive in implementing alternative tracking mechanisms to ensure charter and nonpublic students are reported accurately to PDE. During our next audit of the District, we will review this and any other corrective action implemented by the District.

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

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**O**ur prior audit of the District resulted in no findings or observations.

## **Appendix: Audit Scope, Objectives, and Methodology**

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>9</sup> is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

### **Scope**

Overall, our audit covered the period July 1, 2012, through June 30, 2016. In addition, the scope of each individual audit objective is detailed on the next page.

The District's management is responsible for establishing and maintaining effective internal controls<sup>10</sup> to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). 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.

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<sup>9</sup> 72 P.S. §§ 402 and 403.

<sup>10</sup> 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, 2012, through June 30, 2016. 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
- Contracting
- 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:

- ✓ Was student data for transportation services accurately reported by the District to PDE? Did the District receive the correct amount of transportation reimbursement from the Commonwealth?
  - To address this objective, we reviewed the transportation data reported to PDE for the 2012-13, 2013-14, 2014-15, and 2015-16 school years to determine the accuracy of the reported number of all nonpublic and charter school students the District transported. We reviewed bus rosters, requests for transportation, and other supporting documentation to determine if all nonpublic 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. See the Finding beginning on page 6 for the results of our review of this objective.
- ✓ Did the District ensure that its contracts were current and were properly obtained, approved, executed, and monitored?
  - To address this objective, we reviewed the District's procurement and contract monitoring policies and procedures. We obtained a list of vendors who provided goods and services to the District during the 2015-16 school year which were in excess of \$50,000. We haphazardly selected 3 of the 34 vendors on the list for detailed testing. Testing included a review of the procurement documents to determine if the contract was procured in accordance with the Public School Code and District policies. We also reviewed documents and interviewed District personnel to determine if the District monitored the selected contracts. Finally, we



reviewed board meeting minutes and the Board of School Director's Statements of Financial Interest to determine if any board member had a conflict of interest in approving the selected contracts. 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 clearances as outlined in applicable laws?<sup>11</sup> 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 5 of the 53 bus drivers hired by the District, during the period July 1, 2012, through May 23, 2017, and reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined whether the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, would 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?<sup>12</sup>
  - 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 an on-site review at one out of the District's 22 school buildings to assess whether the District had implemented basic safety practices.<sup>13</sup> 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, and, if deemed necessary, with PDE.

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<sup>11</sup> 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.

<sup>12</sup> 24 P.S. § 13-1301-A *et seq.*

<sup>13</sup> Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

## **Distribution List**

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

**The Honorable Tom W. Wolf**

Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**

Secretary of Education  
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