

PERFORMANCE AUDIT

Centennial School District Bucks County, Pennsylvania

April 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Dr. Dana T. Bedden, Superintendent
Centennial School District
48 Swan Way
Warminster, Pennsylvania 18974

Mr. Charles Martin, Board President
Centennial School District
48 Swan Way
Warminster, Pennsylvania 18974

Dear Dr. Bedden and Mr. Martin:

We have conducted a performance audit of the Centennial School District (District) for the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in Appendix A of this report:

- Nonresident Student Data
- Transportation Operations
- Bus Driver Requirements
- Administrator Separations

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

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

Our audit identified noncompliance and significant internal control deficiencies in the areas of nonresident student data and transportation operations. These deficiencies are detailed in the two findings of this report. A summary of the results is presented in the Executive Summary section of this report.

Dr. Dana T. Bedden

Mr. Charles Martin

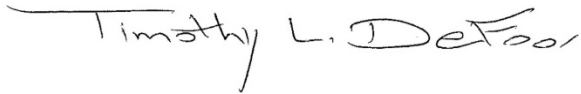
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In addition, we identified internal control deficiencies in the areas of bus driver requirements and administrative separation that were not significant but warranted the attention of District management and those charged with governance. Those deficiencies were communicated to District management and those charged with governance for their consideration.

Our audit findings and recommendations have been discussed with the District's management, and their response is included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with relevant requirements.

We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line extending to the left of the first name.

Timothy L. DeFoor
Auditor General

April 5, 2022

cc: **CENTENNIAL SCHOOL DISTRICT** Board of School Directors

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Centennial School District (District). Our audit sought to answer certain questions regarding the District's application of best practices and compliance with certain relevant state laws, regulations, contracts, and administrative procedures and to determine the status of corrective action taken by the District in response to our prior audit recommendations.

Our audit scope covered the period July 1, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objectives, and methodology section of the report (see Appendix A). Compliance specific to state subsidies and reimbursements was determined for the 2015-16 through 2018-19 school years.

Audit Conclusion and Results

Our audit found areas of noncompliance and significant internal control deficiencies as detailed in the two findings in this report.

Finding No. 1: The District's Failure to Implement Adequate Internal Controls Led to Inaccurate Reporting of Nonresident Student Data to PDE Resulting in an Overpayment of \$306,678.

We found that the District failed to implement internal controls over the input, categorization, and reporting of nonresident student data resulting in a \$306,678 net overpayment from the Pennsylvania Department of Education. This overpayment was caused by the District inaccurately reporting the number of wards of the Commonwealth and foster students educated by the District during the 2015-16 through 2018-19 school years (see page 7).

Finding No. 2: The District's Failure to Implement Internal Controls Resulted in a \$91,245 Overpayment and an Unauditable \$1.6 Million in Transportation Reimbursements.

We found that the District did not implement internal controls over the input, calculation, and reporting of regular and supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic and charter school students it transported during the 2015-16 through 2018-19 school years which resulted in the District receiving a \$91,245 overpayment in supplemental transportation reimbursement. Additionally, the District failed to retain documentation to support the more than \$1.6 million in regular transportation reimbursement it received for the 2015-16 through 2018-19 school years, and therefore, we could not audit the reported data and determine the accuracy of those reimbursements (see page 12).

Status of Prior Audit Findings and Observations.

During our previous audit, we found that on May 28, 2013 the District and the Superintendent voluntarily entered into a Contract Rescission and General Release (CRGR), with an effective date of June 30, 2013. The purpose of the CRGR was to conclude the Superintendent's employment with the District one year prior to the original contract's June 30, 2014 expiration date. To execute the CRGR, the District incurred costs totaling \$136,625. We made four recommendations related to hiring practices and superintendents' contracts. Our current audit revealed the District followed our recommendations (see page 19).

Background Information

School Characteristics 2020-21 School Year*	
County	Bucks
Total Square Miles	17
Number of School Buildings	6
Total Teachers	455
Total Full or Part-Time Support Staff	909
Total Administrators	34
Total Enrollment for Most Recent School Year	5,512
Intermediate Unit Number	22
District Career and Technical School	Middle Bucks Institute of Technology

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

Mission Statement*

Inspiring Students ~ Building Intellect ~ Forging Partnerships.

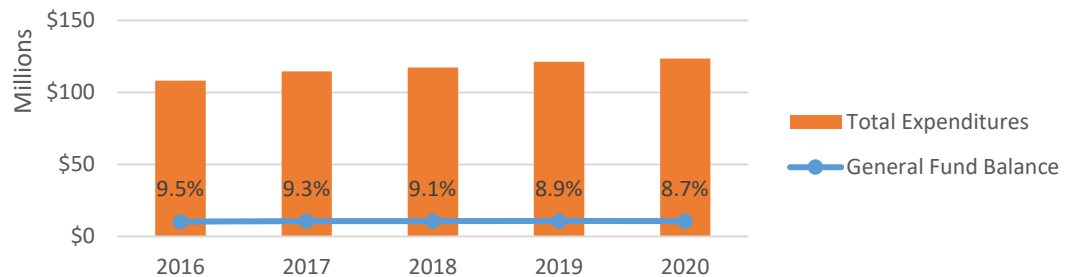
A diverse Learning Community where Students succeed through Academics, Athletics, and the Arts.

Financial Information

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

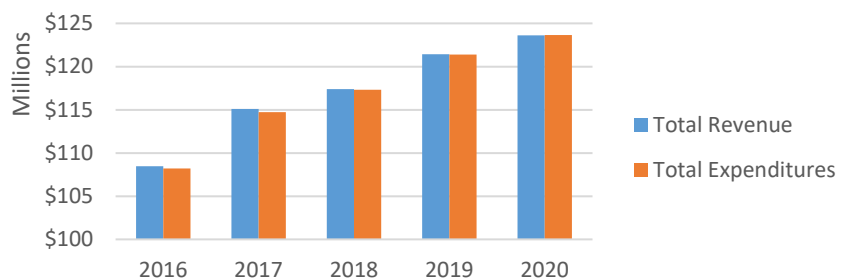
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$10,318,054
2017	\$10,665,846
2018	\$10,728,403
2019	\$10,761,668
2020	\$10,724,716



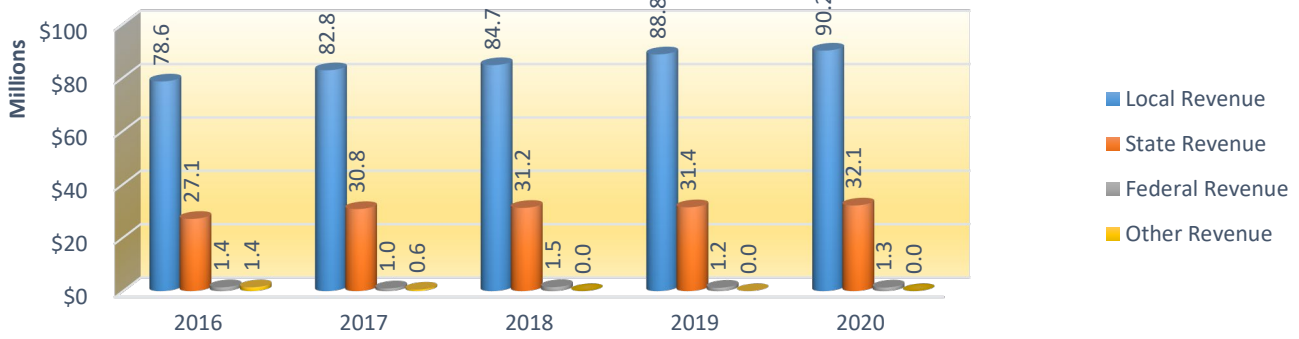
Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$108,477,510	\$108,200,759
2017	\$115,089,965	\$114,742,172
2018	\$117,381,621	\$117,319,066
2019	\$121,421,873	\$121,388,607
2020	\$123,598,646	\$123,635,599

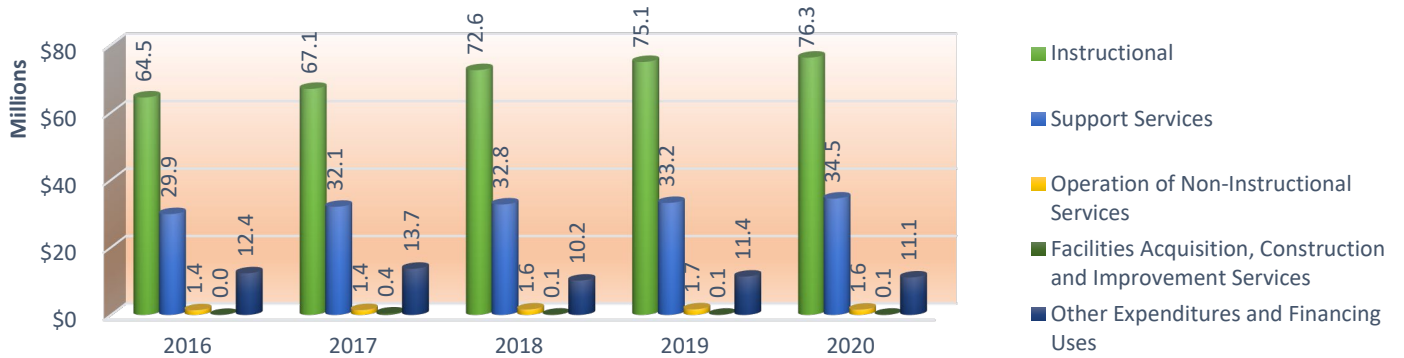


Financial Information Continued

Revenues by Source

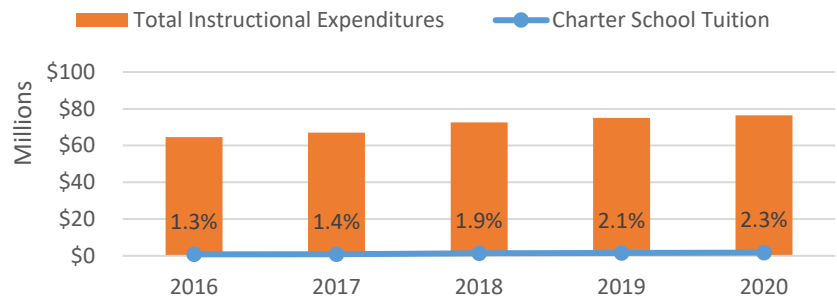


Expenditures by Function

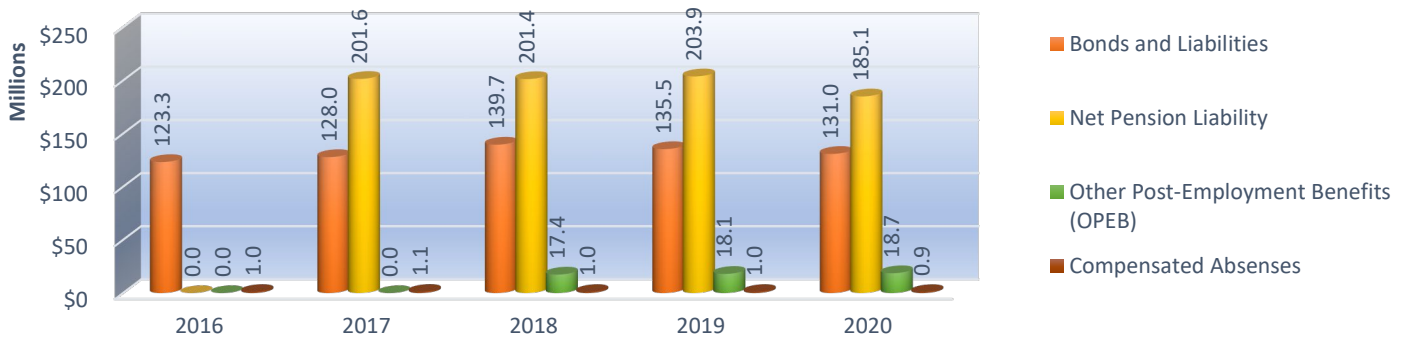


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$818,076	\$64,531,216
2017	\$930,681	\$67,082,595
2018	\$1,349,012	\$72,641,289
2019	\$1,606,714	\$75,067,406
2020	\$1,760,137	\$76,349,608



Long-Term Debt

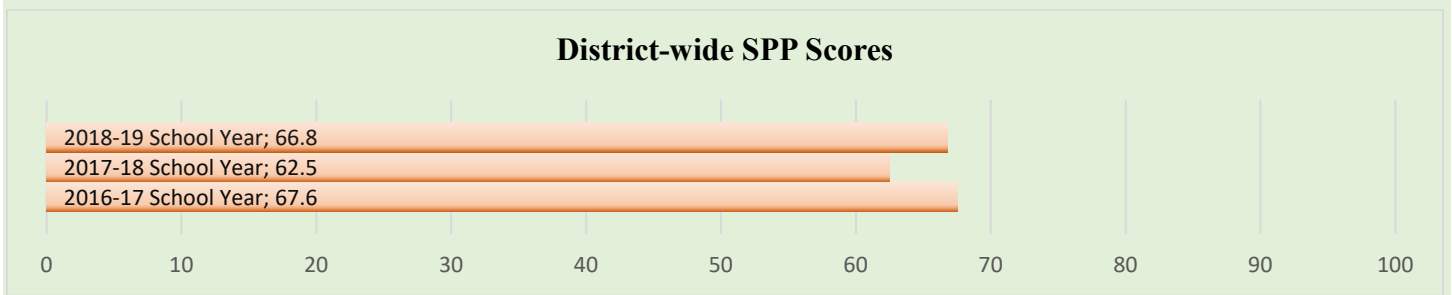


Academic Information¹

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, and Keystone Exam results for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.² In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.³ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

What is a SPP score?

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



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 Due to the COVID-19 pandemic the PSSA and Keystone Exam requirements were waived for the 2019-20 school year; therefore, there is no academic data to present for this school year.

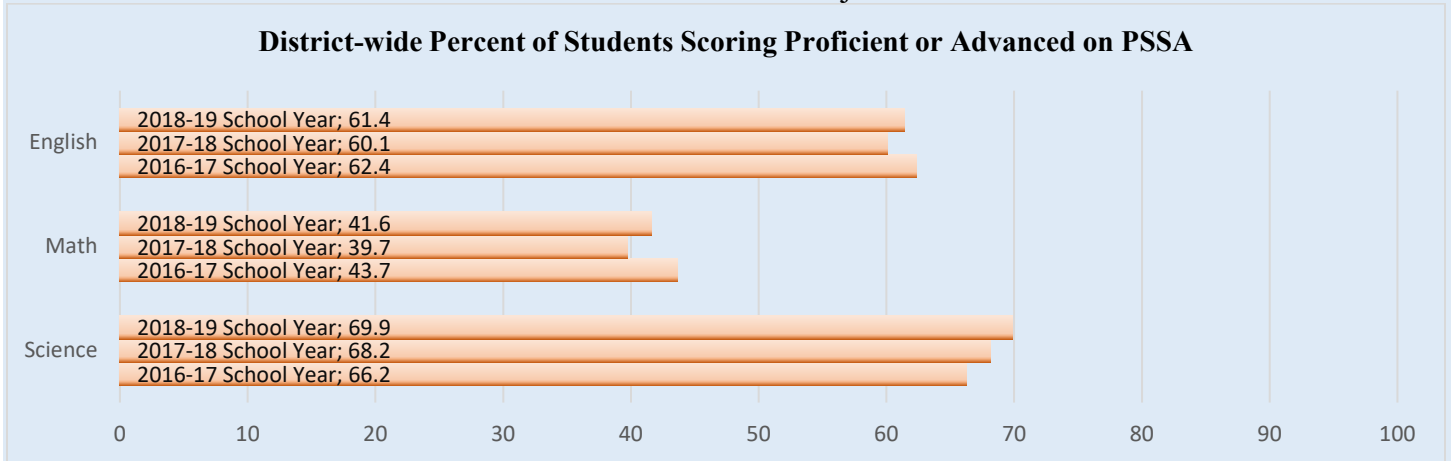
³ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

Academic Information Continued

What is the PSSA?

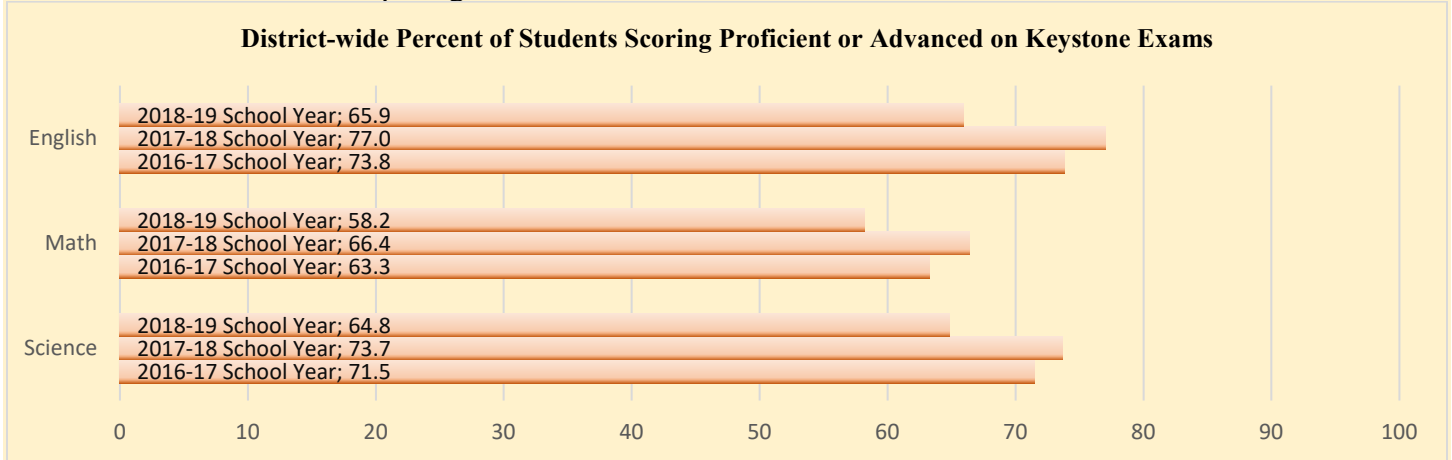
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

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



What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.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.

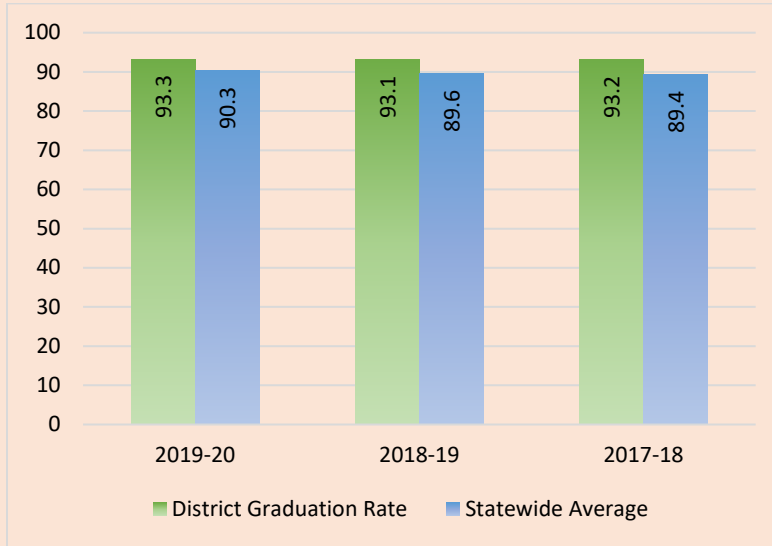


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone end-of-course exams (Keystone Exams) in the context of the pandemic of 2020: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/Pages/Keystone-Exams.aspx>

Academic Information Continued

What is a 4-Year Cohort Graduation Rate?

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



⁵ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <https://www.education.pa.gov/DataAndReporting/CohortGradRate/Pages/default.aspx>.

Findings

Finding No. 1

The District's Failure to Implement Adequate Internal Controls Led to Inaccurate Reporting of Nonresident Student Data to PDE Resulting in an Overpayment of \$306,678

Criteria relevant to the finding:

The State Board of Education's regulations and the Pennsylvania Department of Education (PDE) guidelines govern the classifications of nonresident children placed in private homes or living in institutions based on the criteria outlined in the Public School Code (PSC).

Payment of Tuition

Subsection (a) of Section 1306 (relating to Nonresident...[children placed in] children's institutions) of the PSC provides for Commonwealth payment of tuition for nonresident children placed in institutions as follows, in part:

"The board of school directors of any school district in which there is located any orphan asylum, home for the friendless, children's home, or other institution for the care or training of orphans or other children, shall permit any children who are inmates of such homes, but **not legal residents in such district**, to attend the public schools in said district, either with or without charge for tuition, text books, or school supplies, as the directors of the district in which such institution is located may determine...."

(Emphasis added.) See 24 P.S. § 13-1306(a).

We found that the Centennial School District (District) failed to implement internal controls over the input, categorization, and reporting of nonresident student data resulting in a \$306,678 net overpayment from the Pennsylvania Department of Education (PDE) during the 2015-16 through 2018-19 school years.⁶ This overpayment was caused by the District inaccurately reporting 36 students as wards of the Commonwealth who did not meet the conditions to be reported as such.⁷ Additionally, the District failed to report two foster students it educated during the 2018-19 school year and, therefore, the District did not receive the reimbursement it was eligible to receive for educating these students.

Background: School districts are entitled to receive Commonwealth paid tuition for educating certain nonresident students. Districts are eligible to receive Commonwealth paid tuition for educating students who are wards of the Commonwealth and foster students.

For a district to be eligible to report a student as a ward of the Commonwealth, the district must ensure that the student has met the following conditions:

- 1) The student resided in an institution or group home within District boundaries.
- 2) The student's parent/guardian's residency could not be determined by the District after documented attempts to determine residency.

For a district to be eligible to report a student as a foster student, the district must ensure that the student has met the following eligibility criteria:

- 1) The student's parent/guardian must not be a resident of the educating district.

⁶ The District received \$307,893 in Commonwealth reimbursements for wards of the Commonwealth and foster students during the audit period.

⁷ The term "wards" refers to children placed in children's homes or other types of institutions. See 24 P.S. § 13-1306(a).

Criteria relevant to the finding (continued):

Subsection (a) of Section 1305 (relating to Nonresident child placed in home of resident) of the PSC provides for Commonwealth payment of tuition for nonresident children placed in private homes as follows:

“When a nonresident child is placed in the home of a resident of any school district by order of court or by arrangement with an association, agency, or institution having the care of neglected and dependent children, **such resident being compensated for keeping the child**, any child of school age so placed shall be entitled to all free school privileges accorded to resident school children of the district, including the right to attend the public high school maintained in such district or in other districts in the same manner as though such child were in fact a resident school child of the district.” (Emphasis added.) See 24 P.S. § 13-1305(a).

Subsection (c) of Section 2503 (relating to Payments on account of tuition) of the PSC specifies the amount of Commonwealth-paid tuition on behalf of nonresident children placed in private homes by providing, in part:

“Each school district, regardless of classification, which accepts any nonresident child in its school under the provisions of section **one thousand three hundred five or one thousand three hundred six** of the act to which this is an amendment, shall be paid by the Commonwealth an amount equal to the tuition charge per elementary pupil or the tuition charge per high school pupil, as the case may be” (Emphasis added.) See 24 P.S. § 25-2503(c).

- 2) The student must have been placed in the private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution.⁸
- 3) The district resident must be compensated for the care of the student.
- 4) The student must not be in pre-adoptive status.

It is the responsibility of the educating district to obtain documentation to ensure that each student met the eligibility criteria to be classified as a nonresident student. Further, the district must obtain updated documentation for each year that the district reports a student as a nonresident.

Because school districts can be eligible for additional revenue for educating nonresident students, it is essential for districts to properly identify, categorize, and report nonresident students that it educated to PDE. Therefore, school districts should have a strong system of internal controls over this process that should include, but not be limited to, the following:

- Training on PDE reporting requirements.
- Written internal procedures to help ensure compliance with PDE requirements.
- Reconciliations of source documents to information reported to PDE.

Nonresident Student Reporting Errors

We found that the District made a total of 38 errors over the four-year audit period when it reported nonresident data to PDE. The following table details the number of students that the District inaccurately reported as wards of the Commonwealth and foster students for each school year of the audit period.

Centennial School District Nonresident Student Data		
School Year	Number of Students Inaccurately Reported	Over/(Under) Payment
2015-16	11	\$101,375
2016-17	9	\$ 93,455
2017-18	14	\$ 96,490
2018-19	2	\$ 23,763
	2	\$ (8,405)
Totals	38	\$306,678

⁸ For example, the applicable county children and youth agency.

As stated earlier in the finding, the primary reason for the net overpayment was that the District inaccurately reported 36 students as wards of the Commonwealth. The District failed to obtain the required supporting documentation for these students. Without the required documentation, the wards of the Commonwealth should have been classified and reported as resident students. When we inquired as to why the District did not obtain the documentation, District officials revealed that they were unaware of the need to try to determine the student's parents/guardians residency.

Additionally, the District educated two foster students in the 2018-19 school year who were eligible for Commonwealth reimbursement; however, the District inaccurately reported these students as residents. The process of categorizing and reporting wards of the Commonwealth and foster students during the audit period could not be explained by the current District officials due to turnover in the child accounting department. We were also unable to determine if the former District employees received proper training on PDE reporting requirements. The significant monetary effect of the errors we found highlight the need for the District to implement a strong system of internal controls over this process.

Significant Internal Control Deficiencies

The District did not have adequate internal controls over the input, categorization, and reporting of wards of the Commonwealth and foster students. One former District employee was responsible for categorizing wards of the Commonwealth and foster students, while another employee was responsible for reporting the data to PDE. However, neither employees' work was reviewed by a District official sufficiently knowledgeable on PDE reporting requirements for nonresident students. Further, the District did not perform a reconciliation of nonresident student lists to source documents to ensure each student classified as a ward of the Commonwealth or foster student met the eligibility requirements.

Additionally, the District's failure to obtain the required documentation to support reporting students as wards of the Commonwealth, its failure to report foster students for reimbursement, and our conversations with current District officials showed an overall lack of knowledge of PDE requirements. Finally, the District did not have written policies and procedures to help accurately categorize the different types of nonresident students. Detailed policies and procedures are especially important when a District has employee turnover in the positions responsible for categorizing and reporting nonresident students like the District had during the audit period.

Future Reimbursement Adjustment

We provided PDE with documentation detailing the reporting errors we identified for the 2015-16 through 2018-19 school years. We recommend that PDE adjust the District's future reimbursements by the \$306,678 that we identified as a net overpayment.

Recommendations

The *Centennial School District* should:

1. Develop and implement a strong internal control system governing the process for categorizing nonresident student data and reporting the data to PDE. The internal control system should include, but not be limited to, the following:
 - All personnel involved in categorizing and reporting nonresident student data are trained on PDE's reporting requirements.
 - A review of nonresident student data is conducted by an employee—other than the employee who prepared the data—before it is submitted to PDE.
 - Written procedures are developed to document the categorization and reporting process for nonresident student data.
2. Review the nonresident student data submitted to PDE for the 2019-20 and 2020-21 school years to determine if revisions are necessary.

The *Pennsylvania Department of Education* should:

3. Adjust the District's future reimbursements to resolve the net overpayment of \$306,678.

Management Response

District management provided the following response:

“We agree with the Auditor General's findings and appreciate their work. While no current staff members were with the District during the audit period, we take these findings very seriously and have been proactively taking action to improve and enhance our Child Accounting functions for the past year.

“In advance of the audit, the Board approved in June the following two positions (1) Registration, Child Accounting and PIMS Specialist and (2) Data and Assessment Specialist, both of these positions enhance the reporting and verification of our child accounting activities, as recommended in the Auditor General's report.

“Further on October 1st the board approved the attendance of 4 employees to attend the Child Accounting Professional Association's (CAPA) fall Conference. The attendees included the two aforementioned staff members and, in an effort, to expand the knowledge base, two additional staff members, the Data & Software Specialist and the Special Education Secretary. This conference provided essential training related to Pennsylvania Department of Education and PIMS reporting (also recommended in the Auditor General's report), along with the opportunity to interact with colleagues from across the state.

“Lastly the team has begun the documentation process that includes the categorization, reporting process and required documentation for nonresident students and are reviewing data collected in fiscal years 2020 and 2021.

“Administration did attempt to collect Agency Placement Letters from the Bucks Children & Youth Social Services Agency for the earlier years and was made aware that they did not have those documents. The Administration expects that these steps along with the continued focus on student data and documentation will address the shortfalls noted in the report.”

Auditor Conclusion

We are pleased that the District intends to implement all of our recommendations in the area of nonresident student reporting. We emphasize that developing effective internal controls should help ensure accurate reporting of this data to PDE going forward.

Finding No. 2

The District's Failure to Implement an Adequate Internal Control System Resulted in a \$91,245 Overpayment and an Unauditable \$1.6 Million in Transportation Reimbursements.

Criteria relevant to the finding:

Student Transportation Subsidy

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

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

Sworn Statement and Annual Filing Requirements

Section 2543 of the PSC, which is entitled, "Sworn statement of amount expended for reimbursable transportation; payment; withholding" of the PSC states, in part: "Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . 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.

We found that the District did not implement an adequate internal control system over the input, calculation, and reporting of regular and supplemental transportation data. Consequently, the District inaccurately reported the number of nonpublic school and charter school students it transported during the audit period, which resulted in the District being overpaid \$91,245 in its supplemental transportation reimbursement. Additionally, the District failed to retain documentation to support the more than \$1.6 million in regular transportation reimbursement it received for the 2015-16 through 2018-19 school years, and therefore, we could not audit the reported data and determine the accuracy of those reimbursements.

Background: School districts receive two separate transportation reimbursement payments from PDE. The **regular** transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used for transporting students, and the number of miles that vehicles are in service, both with and without students. The **supplemental** transportation reimbursement is based on the number of nonpublic school and charter school students transported.

Since the above listed components are integral to the calculation of the District's transportation reimbursements, it is essential for the District to properly identify students that it transports, maintain records for these students, and accurately report this data to PDE. The District must also obtain and retain this data in accordance with PSC requirements (see the criteria box). Therefore, the District should have a strong system of internal control over its regular and supplemental transportation operations that should include, but not be limited to, the following:

- Segregation of duties.
- Written procedures.
- Training on PDE reporting requirements.

It is also important to note that the PSC requires that all school districts annually file a sworn statement of student transportation data for the prior

Criteria relevant to the finding
(continued):

PDE instructions for Local Education Agencies (LEA) on how to complete the PDE-1049. The PDE-1049 is the electronic form used by LEAs to submit transportation data annually to PDE. <http://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE%201049.pdf> (Accessed on 12/6/21)

Daily Miles With

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

Daily Miles Without

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

Pupils Assigned

Report the greatest number of pupils assigned to ride this vehicle at any one time during the day. Report the number of pupils assigned to the nearest tenth. The number cannot exceed the seating capacity. If the number of pupils assigned changed during the year, calculate a weighted average or a sample average.

and current school years with PDE in order to be eligible for transportation reimbursements.⁹

The sworn statement includes the superintendent’s signature attesting to the accuracy of the reported data. Because of this statutorily required attestation, the District should ensure it has implemented an adequate internal control system so its submission to PDE can be made with the utmost confidence.

Supplemental Transportation Reporting Errors

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.¹⁰ This reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law.¹¹

We reviewed the charter and nonpublic school student transportation data that the District reported to PDE and found that the District made reporting errors for each year of the four-year audit period. The reporting errors are detailed in Table No. 1 below.

Table No. 1

Centennial School District Supplemental Transportation Reporting Errors			
	(A)	(B)	((A+B)* \$385)
School Year	No. of Nonpublic School Students Over/(Under) Reported	No. of Charter School Students Over/(Under) Reported	Overpayment/(Underpayment)
2015-16	(43)	1	\$(16,170)
2016-17	16	(9)	\$2,695
2017-18	150	0	\$57,750
2018-19	125	(3)	\$46,970
Total	248	(11)	\$91,245

⁹ See 24 P.S. § 25-2543.

¹⁰ According to the 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. See Section 922.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

¹¹ 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):*

Supplemental Transportation Subsidy for Nonpublic and Public Charter Students

Section 1361(a) of the PSC requires school districts to provide free transportation to their students attending a nonpublic school located within the school district or outside the school district not exceeding ten miles by the nearest public highway. These provisions also allows school districts to receive a supplemental, state transportation subsidy of \$385 per nonpublic student pursuant to Section 2509.3 of the PSC. *See* 24 P.S. § 13-1361(a) and 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.

Nonreimbursable Students

Nonreimbursable students are elementary students who reside within 1.5 miles of their elementary school and secondary students who reside within 2 miles of their secondary school. Nonreimbursable students do not include special education students or students who reside on routes determine by the Pennsylvania Department of Transportation (PennDOT) to be hazardous. *See* 24 P.S. § 25-2541(b)(1).

Hazardous Students

Hazardous students are elementary students who reside within 1.5 miles of their elementary school and secondary students who reside within 2 miles of their secondary school. Hazardous students reside on routes determined by PennDOT to be Hazardous. *See* 24 P.S. § 25-2541(c)(1)(2).

Every school year, the District should obtain a written request to transport each nonpublic and charter school student from the parent/guardian. The District must maintain this documentation as support for the number of students it reports to PDE for the supplemental reimbursement calculation. Without this documentation, the District cannot include these students in its total number of students transported.

The primary reason the District was overpaid supplemental transportation reimbursements was due to over reporting the number of nonpublic school students it transported in the 2017-18 and 2018-19 school years. The District was inaccurately reporting students who were transported to intermediate units and other outplacement education facilities as nonpublic school students.

There was a turnover in the transportation department, and the previous District employee responsible for categorizing and reporting nonpublic school and charter school students separated employment at the end of the 2017-18 school year. Current District employees were unable to provide a list of nonpublic/charter school students reported for each school year. However, the District was able to provide the requests for transportation for the audit period, and we found that the District underreported the number of nonpublic school students transported during the 2015-16 school year.

More than \$1.6 million in Regular Transportation Reimbursements Unauditable

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

The District relied on monthly mileage readings that were used to calculate averages for each vehicle in the 2015-16 and 2016-17 school years. However, when we attempted to review these mileage readings, we found that multiple vehicles for each school year lacked monthly mileage sheets, others lacked beginning or ending odometer readings, and some mileage sheets had the exact same mileage readings for different routes. The documentation issues we found precluded us from auditing the regular transportation data reported to PDE for the 2015-16 and 2016-17 school years.

For the 2017-18 and 2018-19 school years, the District reported mileage data based on computer generated mapping software and did not retain documentation to support the actual mileage traveled. Without this documentation, we were unable to determine if the District received the

correct regular transportation reimbursements in the 2017-18 and 2018-19 school years.

Additionally, the District had generated a single student roster for the entire school year, for each vehicle, and incorrectly reported that number to PDE. The District was supposed to generate a student roster for each vehicle every month that the vehicle was in service and then average all of the monthly readings to get a yearly average, per PDE instructions.

Even though we were unable to audit the reported data, a cursory review of the reported data as detailed in Table No. 2 shows potential irregularities that warranted further review. For example, the District reported that it transported less students in the 2017-18 school year than it did in the 2016-17 school year, but used more vehicles and received more total reimbursements.

Table No. 2

Centennial School District Transportation Data Reported to PDE			
School Year	Reported Number of Students Transported	Reported Number of Vehicles	Total Reimbursement Received
2015-16	6,647	75	\$ 373,146
2016-17	6,625	67	\$ 363,285
2017-18	6,513	72	\$ 425,620
2018-19	6,422	70	\$ 476,497
Totals	26,207	284	\$1,638,548

Inadequate Training Resulted in Errors in Reporting the Number of Students Eligible for Reimbursement

The number of students transported fall into multiple reporting categories including, but not limited to, students transported and eligible for reimbursement due to residing on a Pennsylvania Department of Transportation (PennDOT) determined public hazardous walking route and students transported who are not eligible for reimbursement. Elementary students residing within 1.5 miles of their respective school or secondary students residing within 2 miles of their school are not eligible to be reported as reimbursable unless the student resides on a PennDOT determined hazardous walking route.

During our review of the transportation data that the District reported to PDE, we noted that the District reported zero students in the hazardous route and the nonreimbursable categories for all four years of the audit period. We questioned the District about this unusual reporting and found that the employees responsible for collecting and reporting transportation

data were not properly trained on the PDE reporting requirements or how to use the software for identifying and reporting these students properly. The District had the necessary PennDOT approved hazardous route letters on file. However, this data was never entered into the District's transportation software due to a lack of understanding of PDE requirements. Additionally, we found the since these routes were never added to the District's transportation software, in conjunction with only having a single student roster for the entire year for each vehicle, there was no way to verify how many students the District should have reported in these categories.

Significant Internal Control Deficiencies

Our review revealed that the District did not have adequate controls over the process of collecting, maintaining, reviewing, and reporting regular and supplemental transportation data to PDE. Specifically, we found that the District did not do the following:

- Ensure that the employees responsible for reporting transportation data to PDE were adequately trained on PDE's reporting requirements and the supporting documentation required to be obtained and retained.
- Implement adequate segregation of duties when it assigned responsibility to one employee for reporting both regular and supplemental transportation data to PDE without ensuring that a different employee reviewed the data before it was submitted to PDE.
- Ensure that each nonpublic and charter school student had a "request for transportation" for each school year prior to reporting the data to PDE.
- Perform a reconciliation of individual requests for transportation to total number of nonpublic and charter school students reported to PDE.
- Provide detailed training on the transportation software to ensure that District personnel know how the software calculates and generates data to be reported to PDE.
- Develop detailed written procedures for obtaining and maintaining the documentation needed to accurately report transportation data to PDE, including vehicle data and the total number of nonpublic and charter school students transported.

All of the above internal control deficiencies led to the deficiencies we discussed in this finding and resulted in our inability to fully audit the regular transportation reimbursements.

Future Reimbursement Adjustment: While we were unable to determine the accuracy of the regular transportation reimbursement, we did provide PDE with reports detailing the reporting errors related to the supplemental transportation reimbursement for the 2015-16 through 2018-19 school years. We recommend that PDE adjust the District's

future transportation reimbursements by the \$91,245 that we identified as an overpayment.

Recommendations

The *Centennial School District* should:

1. Develop and implement an internal control system over its regular and supplemental transportation operations. The internal control system should include, but not be limited to, the following:
 - All personnel involved in inputting, categorizing, calculating, and reporting transportation data are trained on PDE's reporting requirements.
 - A review of transportation data is conducted by an employee other than the person who prepared the data before it is submitted to PDE.
 - Clear and concise written procedures are developed to document the transportation data collection, categorization, and reporting process.
 - Provide training on the software used by all employees in the transportation department.
2. Ensure that complete supporting documentation for all vehicle data is obtained, reviewed, and retained in accordance with PSC requirements. Record retention procedures should be documented and staff trained on these procedures.
3. Complete a reconciliation of total nonpublic school and charter school students to individual requests for transportation to help ensure accuracy prior to reporting data to PDE.

The *Pennsylvania Department of Education* should:

4. Adjust the District's future transportation subsidy to resolve the \$91,245 overpayment for supplemental transportation reimbursement.

Management Response

District management provided the following response:

“We agree with the Auditor General's findings and appreciate the time the audit team spent with transportation's administrative team during their review. We do take the findings very seriously and have been proactively taking action to address the findings and improve internal processes in the department.

“The report clearly defines three areas of concern that the auditors found during their review that included segregation of duties, written procedures and training and the District has taken immediate action to address. The transportation team has attended several trainings conducted by PASBO, as well as from our routing software provider, [the vendor]. The staff is documenting these processes and procedures that include tracking, collecting and verifying mileage and student information. The need for clear documentation is well understood and valued by the team as they reconcile the work of their predecessors.

“In addition to the operational recommendations presented in the audit findings, we will complete a reconciliation of the total non-public school and charter school students to ensure that our data is accurate prior to reporting same to PDE. This reconciliation is currently underway for School Years 2019-20 and 2020-21 respectively.

“The administration expects that these new procedures, management oversight, and the reporting of accurate data will address the concerns noted in the findings.”

Auditor Conclusion

We are pleased that the District intends to implement all of our recommendations in the area of transportation data. We emphasize that developing effective internal controls should help ensure accurate reporting of this data to PDE going forward.

Status of Prior Audit Findings and Observations

Our prior audit of the Centennial School District (District) released on February 4, 2016, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We interviewed District personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on February 4, 2016

Prior Finding **The District Paid Over \$136,000 as a Result of Terminating the Former Superintendent**

Prior Finding Summary: On February 24, 2011, the Board of School Directors (Board) entered into an employment agreement (Agreement) with the Former Superintendent (Superintendent). The Agreement was for a three year and four month period of February 24, 2011 through June 30, 2014. However, on May 28, 2013, the District and the Superintendent voluntarily entered into a Contract Rescission and General Release (CRGR), which rescinded the Agreement dated February 24, 2011, and terminated it effective June 30, 2013. The purpose of the CRGR was to conclude the Superintendent's employment with the District. As a result of terminating the Agreement, after only two years and three months of the Agreement, the District incurred costs totaling \$136,625 in accordance with the CRGR.

Prior Recommendations: We recommended that the District should:

1. Review its hiring practices and policies for administrators to determine if changes need to be made to these practices or hiring policies in an attempt to hire the most qualified individuals who align with the District's mission and Board's expectations. This would help to avoid continued turnover and costly separations.
2. Negotiate first time contracts with future superintendents at the minimum term of three years as allowed by the Public School Code.
3. Disclose in advance to the general public the reasons for entering into agreements and the associated costs with soon-to-be retired or former employees, such as superintendents.
4. Include a stipulation in future buy-out agreements, if any, to ensure a prorated portion of the buy-out would be returned if subsequent employment is attained.

Current Status: During our current audit, we found that the District addressed our first and second recommendations. The District did not have an opportunity to implement our third and fourth recommendations since no additional separation agreements were executed after our prior audit recommendations were made.

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,¹² is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Student Membership Data, Transportation Operations, Bus Driver Requirements, Administrator Separations, and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2015 through June 30, 2019. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.¹³ *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.¹⁴ The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

¹² 72 P.S. §§ 402 and 403.

¹³ District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

¹⁴ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

Principle	Description
Control Environment	
1	Demonstrate commitment to integrity and ethical values
2	Exercise oversight responsibility
3	Establish structure, responsibility, and authority
4	Demonstrate commitment to competence
5	Enforce accountability
Risk Assessment	
6	Define objectives and risk tolerances
7	Identify, analyze, and respond to risks
8	Assess fraud risk
9	Identify, analyze, and respond to change

Principle	Description
Control Activities	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
Information and Communication	
13	Use quality information
14	Communicate internally
15	Communicate externally
Monitoring	
16	Perform monitoring activities
17	Evaluate issues and remediate deficiencies

In compliance with generally accepted government auditing standards, we must determine whether internal control is significant to our audit objectives. We base our determination of significance on whether an entity’s internal control impacts our audit conclusion(s). If some, but not all, internal control components are significant to the audit objectives, we must identify those internal control components and underlying principles that are significant to the audit objectives.

In planning our audit, we obtained a general understanding of the District’s control environment. In performing our audit, we obtained an understanding of the District’s internal control sufficient to identify and assess the internal control significant within the context of the audit objectives. Figure 2 represents a summary of the internal control components and underlying principles that we identified as significant to the overall control environment and the specific audit objectives (denoted by an “X”).

Figure 2 – Internal Control Components and Principles Identified as Significant

Principle →	Internal Control Significant ?	Control Environment					Risk Assessment					Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
General/overall	Yes	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	
Nonresident Student Data	Yes				X			X	X		X		X	X	X				
Transportation	Yes				X			X	X		X		X	X	X	X	X		
Bus Drivers	Yes										X		X			X	X		
Administrator Separations	Yes										X			X					
Safe Schools	No																		

With respect to the principles identified, we evaluated the internal control(s) deemed significant within the context of our audit objectives and assessed those controls to the extent necessary to address our audit objectives. The results of our evaluation and assessment of the District's internal control for each objective is discussed in the following section.

Objectives/Scope/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District's annual financial reports, annual General Fund budgets, and the independent audit reports of the District's basic financial statements for the July 1, 2015 through June 30, 2019 fiscal years. We conducted analytical procedures on the District's state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's effectiveness in four areas as described below. As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives.

Nonresident Student Data

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁵
 - ✓ To address this objective, we assessed the District's internal control for obtaining, categorizing, and reporting nonresident student data to PDE. We reviewed all 36 students reported to PDE as wards of the Commonwealth educated by the District during the 2015-16 through 2018-19 school years.¹⁶ We confirmed if documentation was on file to support the classification for wards of the Commonwealth. We reviewed documentation to verify that the custodial parents or guardian of the students were not residents of the District. We also determined whether the foster parent was a resident of the District and received a stipend for caring for the student. In addition, we determined if the District received the correct reimbursement for the education of these students.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to this objective. Our results are detailed in the finding beginning on page 7 of this report.

Transportation Operations

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?¹⁷
 - ✓ To address this objective, we assessed the District's internal controls for obtaining, processing, and reporting transportation data to PDE. We obtained PDE's Summary of Individual Vehicle Data

¹⁵ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹⁶ The District reported that 11 nonresident students were reporting in the 2015-16 school year, 9 in the 2016-17 school year, 14 in the 2017-18 school year, and 2 in the 2018-19 school year.

¹⁷ See 24 P.S. § 25-2541(a).

report and selected all 284 vehicles used to transport District students during the 2015-16 through 2018-19 school years.¹⁸ For each vehicle, we requested odometer readings and student rosters to determine if sample averages for mileage and students were calculated and reported correctly to PDE. We also requested bus calendars to determine if the number of days transported was accurately reported to PDE. The District was unable to provide the documentation we requested; therefore, we were unable to verify the accuracy of the reported data.

- ✓ We also assessed the District’s internal controls for obtaining, inputting, categorizing, and reporting nonpublic school student data to PDE. We reviewed all nonpublic school students reported to PDE as transported during the 2015-16 through 2018-19 school years.¹⁹ For each nonpublic school student reported, we determined if the District had obtained an individual request for transportation to ensure that each student was accurately reported to PDE.
- ✓ Finally, we assessed the District’s internal controls for categorizing and reporting to PDE students that were transported and eligible for reimbursement due to residing on a hazardous walking route. Although the District did not report any students in this category for any year of the audit period, we requested all documentation related to the District’s hazardous walking routes to determine whether the District could have reported students in this category.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to this objective. Our results are detailed in the finding beginning on page 12 of this report.

Bus Driver Requirements

- Did the District ensure that all bus drivers transporting District students are approved by the Board of School Directors (Board) and had the required driver’s license, physical exam, training, background checks, and clearances²⁰ as outlined in applicable laws?²¹ Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
- ✓ To address this objective, we assessed the District’s internal controls for reviewing, maintaining, and monitoring bus driver qualification and clearance documents and its procedures for being aware of who transported students daily. We randomly selected for detailed testing 19 of the 74 drivers transporting District students as of April 16, 2021.²² We determined if all drivers were approved by the District’s Board. We reviewed documentation to ensure the District complied with the

¹⁸ The District reported that 75 vehicles were used to transport students in the 2015-16 school year, 67 vehicles were used to transport students in the 2016-17 school year, 72 vehicles were used to transport students in the 2017-18 school year, and 70 vehicles were used to transport students in the 2018-19 school year.

¹⁹ The District reported the following number of nonpublic students for each of the following school years: 977 in the 2015-16 school year, 968 in the 2016-17 school year, 1053 in the 2017-18 school year, and 996 in the 2018-19 school year.

²⁰ 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.

²¹ PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education’s regulations 22 Pa. Code Chapter 8.

²² 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.

requirements for those bus drivers' qualifications and clearances. We determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals.

Conclusion: The results of our procedures did not identify any reportable issues; however, we did identify control deficiencies that were not significant to our objective but warranted the attention of the District. These deficiencies were communicated to District management and those charged with governance for their consideration.

Administrator Separations

- Did the District provide any individually contracted employees with excessive payments upon separation of employment? Did the District ensure all payroll wages reported to the Public School Employees' Retirement System (PSERS) were appropriate and accurate?
- ✓ To address this objective, we assessed the internal controls over the separation process. We reviewed the employment contracts, payroll, and leave records for three of the eight individually contracted administrators who separated employment from the District during the period July 1, 2015 through June 30, 2019.²³ We verified the final payouts and determined if the administrators were compensated in accordance with their contracts. We verified that only qualified wages were reported to PSERS. We also determined that the Board complied with Section 508 of the Public School Code by voting to approve each administrator's separation from employment with the District.

Conclusion: The results of our procedures did not identify any reportable issues; however, we did identify control deficiencies that were not significant to our objective but warranted the attention of the District. These deficiencies were communicated to District management and those charged with governance for their consideration.

School Safety

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, and memorandums of understanding with local law enforcement?²⁴ Also, did the District follow best practices related to physical building security and providing a safe school environment?
- ✓ To address this objective, we reviewed a variety of documentation including, but not limited to, safety plans, memorandums of understanding with local law enforcement agencies, anti-bullying policies, climate surveys, trainings for staff and students, and risk and vulnerability assessments performed at the District.

Conclusion: Due to the sensitive nature of school safety, the results of our review for this objective are not described in our audit report, but they were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.

²³ The three administrators selected was selected because we considered this separation to have a higher risk of noncompliance due to the gross amounts they were paid at separation and the high level positions with the District that these administrators held while employed by the District. Therefore, the selection is not representative of the population of administrators who separated employment with the District during the audit period, and the results are not, and should not be, projected to that population.

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

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?²⁵ Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?
- ✓ To address this objective, we obtained and reviewed the fire and security drill records at all six District buildings for the 2018-19 and 2019-20 school years. We determined if security drills were held within the first 90 days of each school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation.

Conclusion: The results of our procedures for this objective did not disclose any reportable issues.

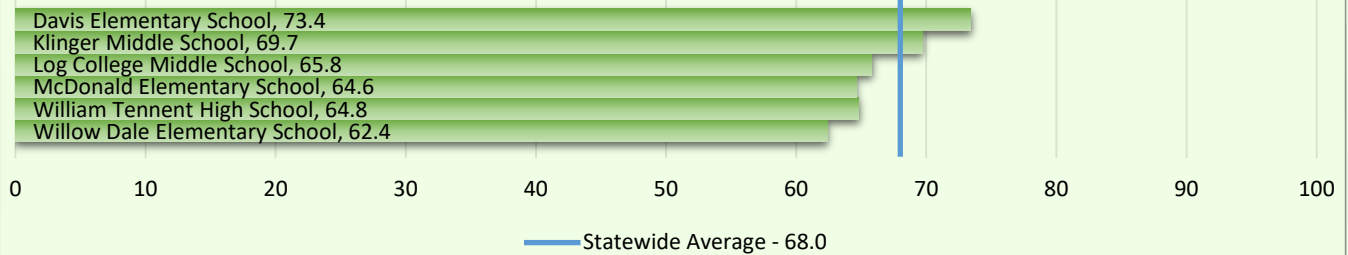
²⁵ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Appendix B: Academic Detail

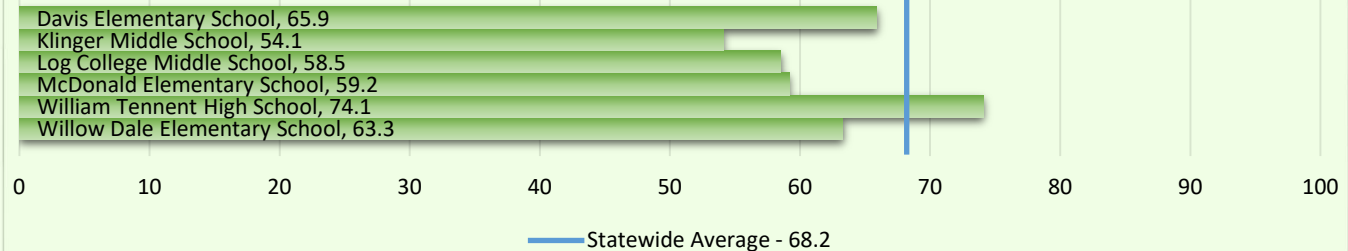
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.²⁶ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.²⁷

SPP School Scores Compared to Statewide Averages

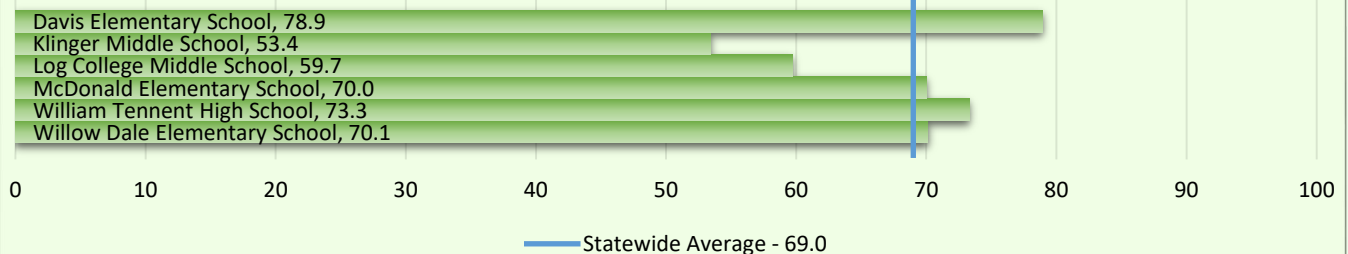
2018-19



2017-18



2016-17

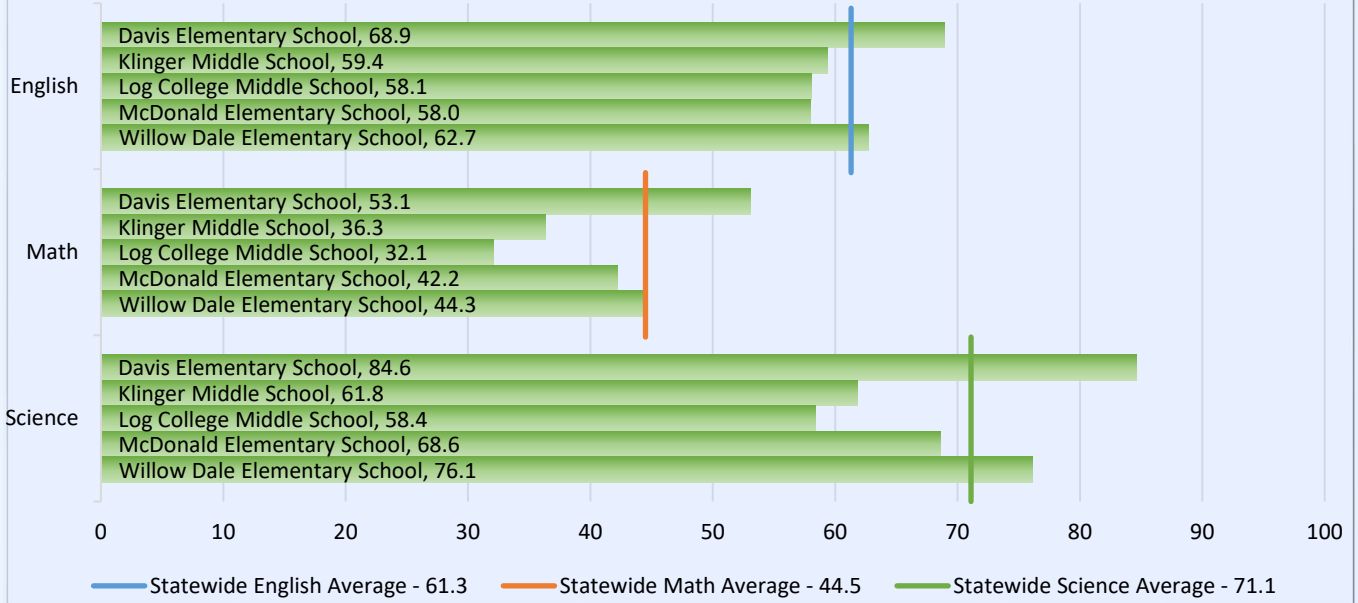


²⁶ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

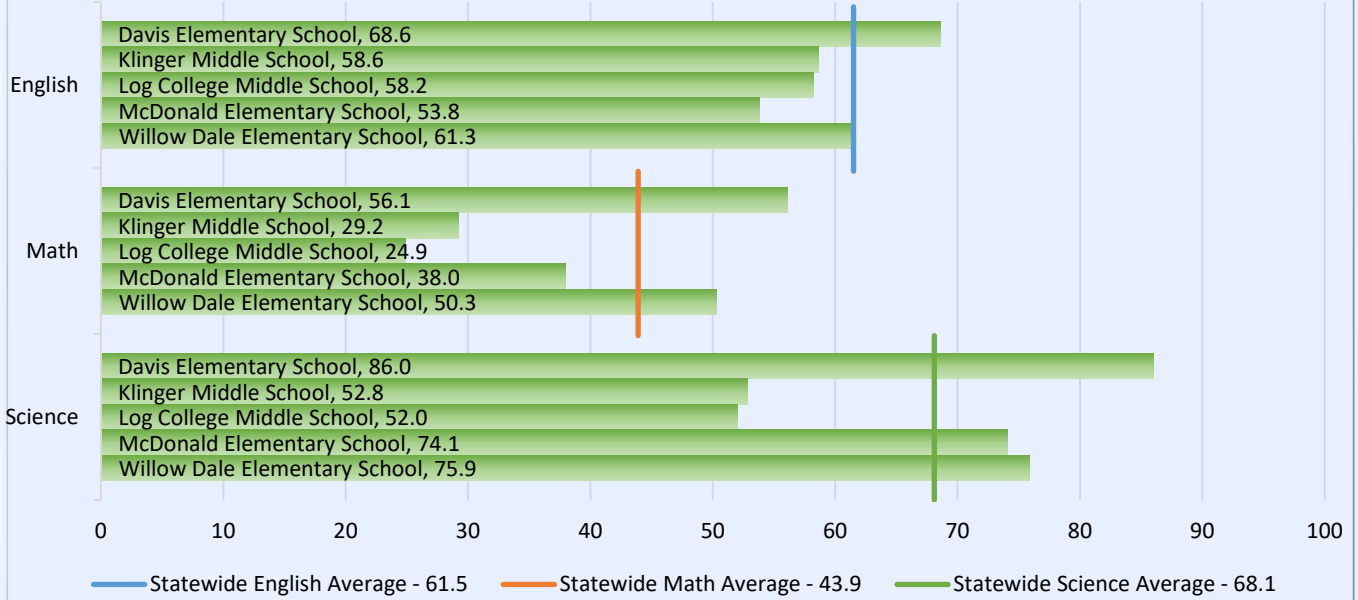
²⁷ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

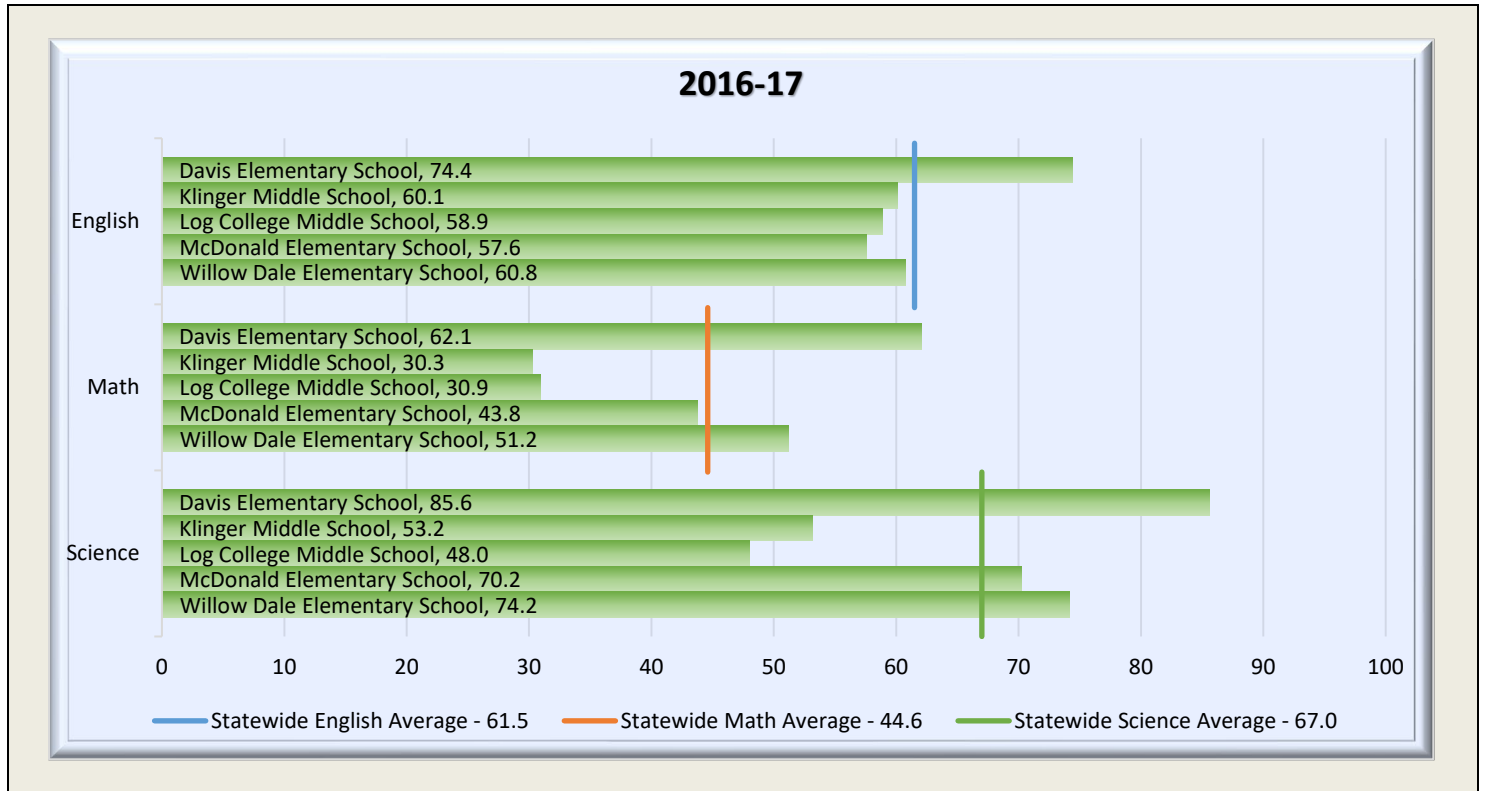
2018-19



2017-18

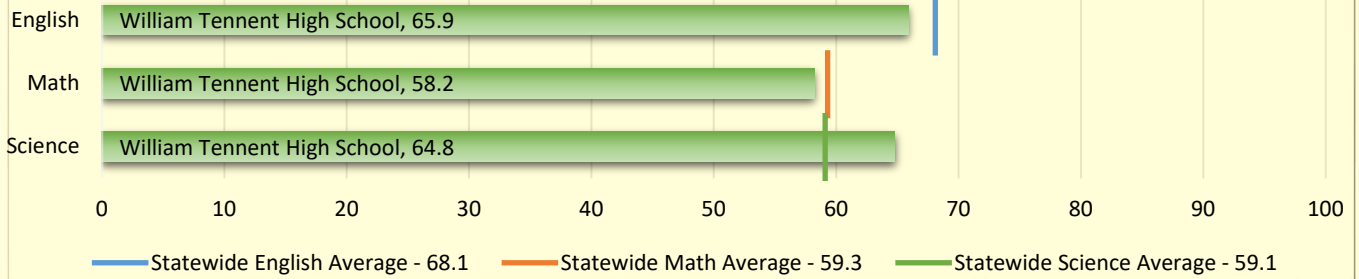


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**

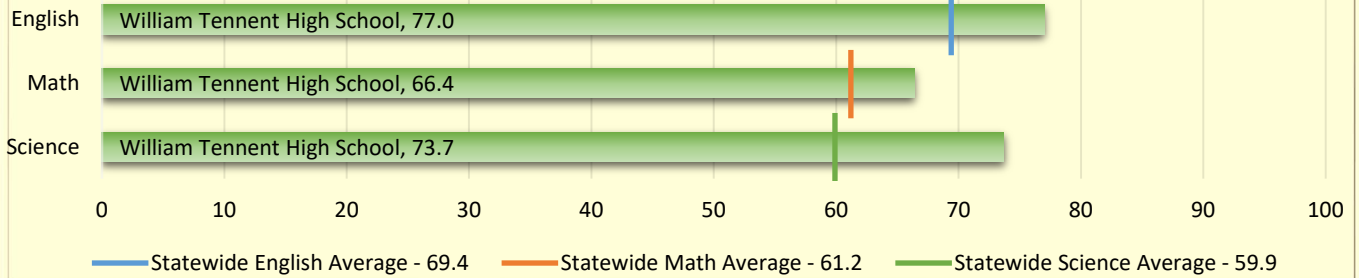


Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

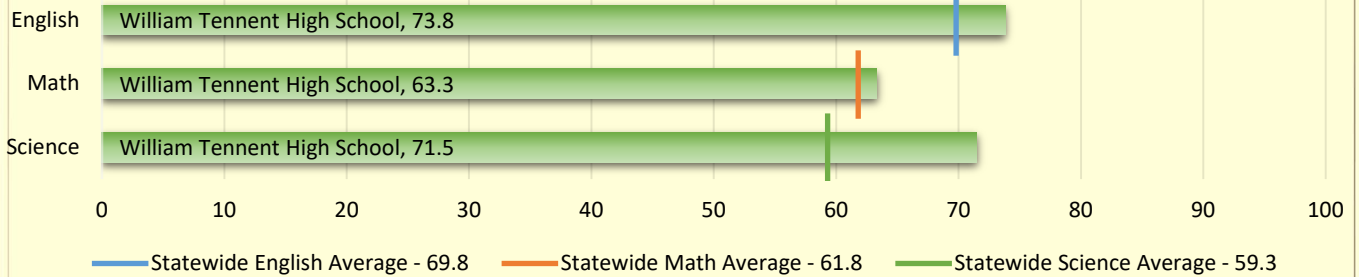
2018-19



2017-18



2016-17



Distribution List

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

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Harrisburg, PA 17120

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