

PERFORMANCE AUDIT

Chichester School District Delaware County, Pennsylvania

May 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Dr. Daniel G. Nerelli, Superintendent
Chichester School District
401 Cherry Tree Road
Aston, Pennsylvania 19014

Ms. Ruth Ann Baiocco, Board President
Chichester School District
401 Cherry Tree Road
Aston, Pennsylvania 19014

Dear Dr. Nerelli and Ms. Baiocco:

We have conducted a performance audit of the Chichester School District (District) for the period July 1, 2016 through June 30, 2020, 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:

- 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 areas of noncompliance and significant internal control deficiencies in the area of transportation operations and those deficiencies are detailed in the finding in this report titled:

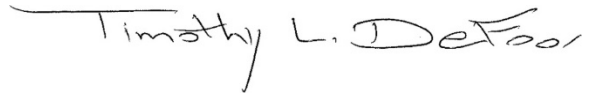
The District's Failure to Implement Adequate Internal Controls Resulted in an Unauditable \$1.98 Million in Transportation Reimbursements

Our audit finding and recommendations have been discussed with the District's management, and their response to this finding is included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and relevant requirements. We found that the District performed adequately in the areas of bus driver requirements and administrator separation and we did not identify any internal control deficiencies in these areas.

Dr. Daniel G. Nerelli
Ms. Ruth Ann Baiocco
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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 long horizontal line extending from the start of the name.

Timothy L. DeFoor
Auditor General

May 20, 2022

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

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Background Information

School Characteristics 2020-21 School Year*	
County	Delaware
Total Square Miles	11
Number of School Buildings	6
Total Teachers	294
Total Full or Part-Time Support Staff	303
Total Administrators	28
Total Enrollment for Most Recent School Year	3,090
Intermediate Unit Number	25
District Career and Technical School	Delaware County Technical High School

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

Mission Statement*

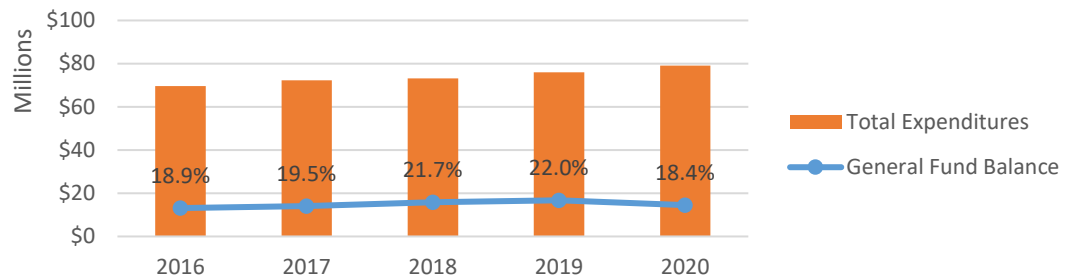
Provide an education in a safe environment for students to achieve individual academic success, develop personal and civic responsibility, and acquire college and career readiness skills for an evolving and diverse world.

Financial Information

The following pages contain financial information about the Chichester 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**.

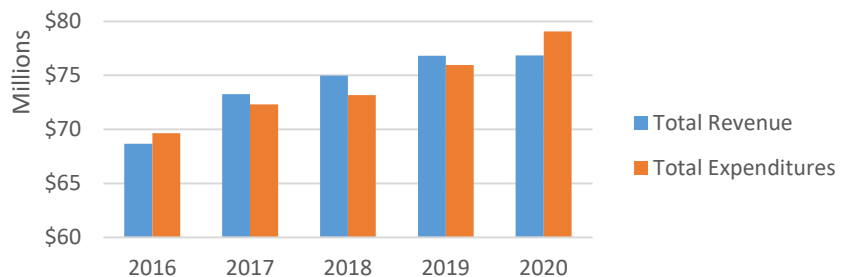
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$13,142,750
2017	\$14,085,518
2018	\$15,881,196
2019	\$16,741,695
2020	\$14,521,881



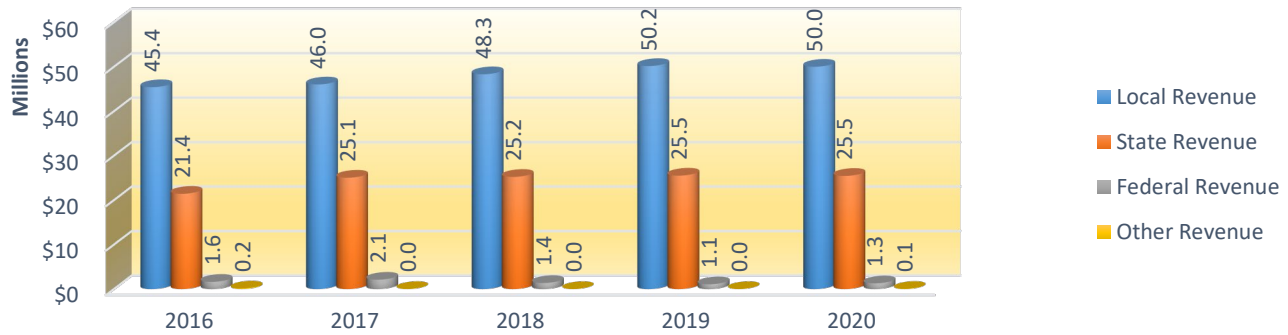
Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$68,675,220	\$69,648,744
2017	\$73,258,780	\$72,316,012
2018	\$74,979,889	\$73,184,210
2019	\$76,825,790	\$75,965,292
2020	\$76,854,649	\$79,074,462

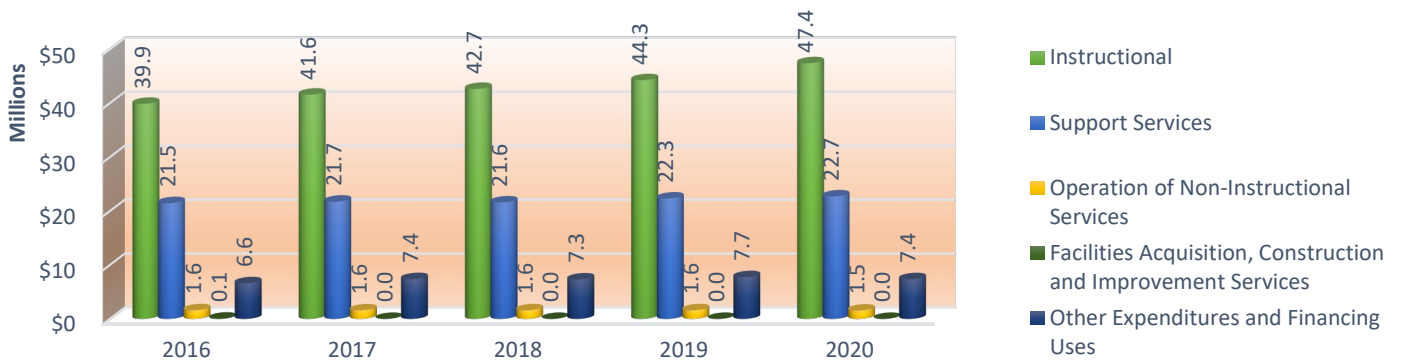


Financial Information Continued

Revenues by Source

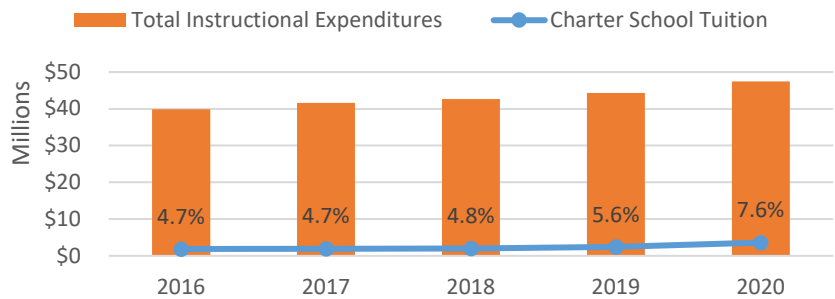


Expenditures by Function

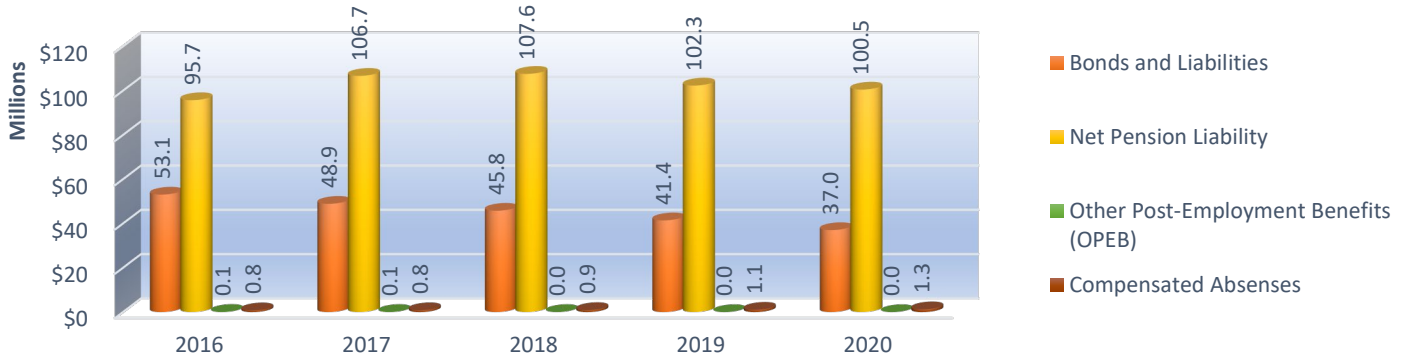


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$1,873,165	\$39,895,530
2017	\$1,961,400	\$41,596,672
2018	\$2,044,133	\$42,661,368
2019	\$2,460,488	\$44,281,641
2020	\$3,613,159	\$47,425,697



Long-Term Debt

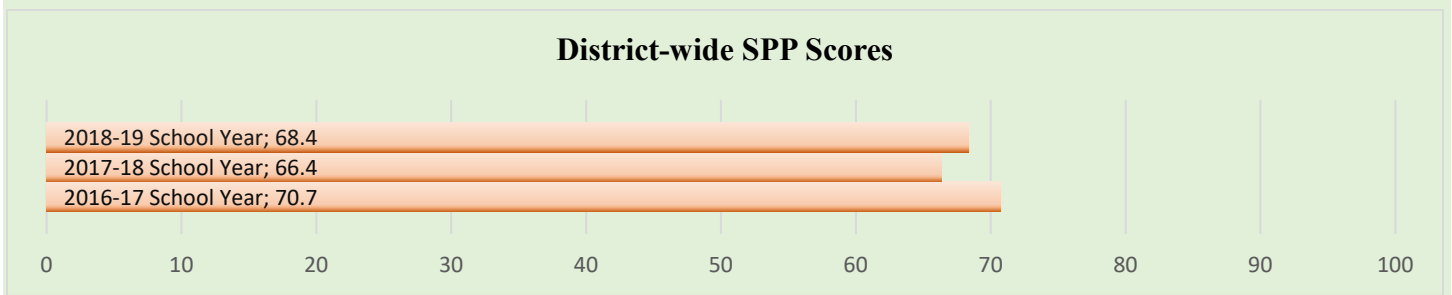


Academic Information¹

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.

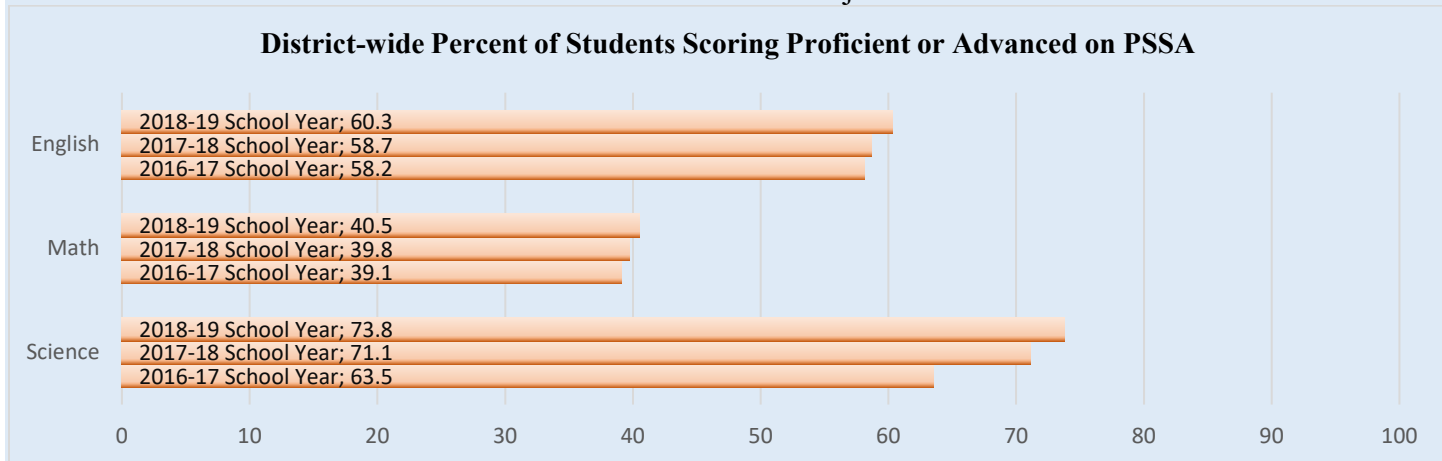
³ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

Academic Information Continued

What is the PSSA?

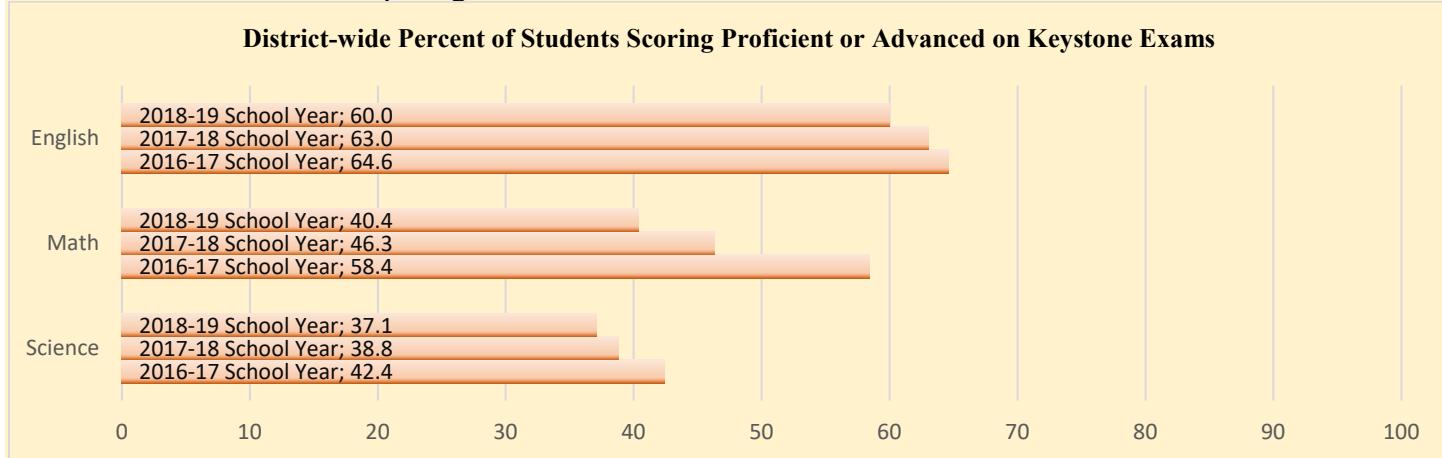
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

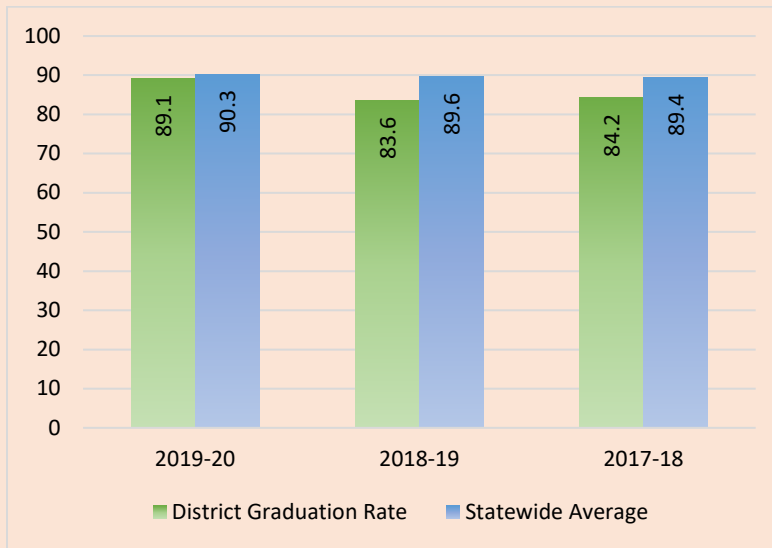


⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) 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>.

Finding

Finding

The District's Failure to Implement Adequate Internal Controls Resulted in an Unauditable \$1.98 Million in Transportation Reimbursements

Criteria relevant to the finding:

Student Transportation Subsidy

The Public School Code (PSC) provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 (relating to Payments on account of pupil transportation) of the PSC specifies the transportation formula and criteria. See 24 P.S. § 25-2541.

Total Students Transported

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, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, 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).

We found that the Chichester School District (District) did not implement an adequate internal control system over its process for reporting regular transportation data. Additionally, the District did not comply with the record retention provisions of the Public School Code (PSC) when it failed to retain adequate source documentation to support the regular transportation data it reported to the Pennsylvania Department of Education (PDE) for the 2016-17 through 2019-20 school years. Therefore, we could not determine the accuracy of the \$1,979,711 the District received in regular transportation reimbursements.

Background: School districts receive two separate transportation reimbursement payments from PDE. The **regular** transportation reimbursement is broadly based upon the number of students transported, the number of days each vehicle is used to transport students, and the number of miles vehicles are in service both with and without students. The **supplemental** transportation reimbursement is solely based upon the number of charter school and nonpublic school students transported by the District at any time during a school year.

It is absolutely essential that records related to the District's transportation reimbursements be retained in accordance with the PSC's record retention provisions (i.e., for a period of not less than six years) and be readily available for audit. Periodic auditing of such documents is extremely important for District accountability and verification of accurate reporting. 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 and current school years with PDE in order to be eligible for transportation reimbursements.⁶ The sworn statement includes the superintendent's signature attesting to the accuracy of the reported data. Because of that

⁶ See 24 P.S. § 25-2543.

Criteria relevant to the finding (continued):

Sworn Statement and Annual Filing Requirements

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

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.” (Emphasis added.)

Record Retention Requirement

Section 518 of the PSC requires that the financial records of a district be retained by the district for a period of not less than six years. *See* 24 P.S. § 5-518.

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.

Unauditable Regular Transportation Reimbursements of More than \$1.98 Million

We found that the District was unable to provide source documentation to support the transportation data (number of days and miles traveled) it reported to PDE for all four years of the audit period. Therefore, we were unable to verify the accuracy of the \$1,979,711 the District received in transportation reimbursements. The District reported transportation data to PDE without retaining supporting documentation, such as vehicle odometer reading and documentation for number of days traveled. The District relied on its transportation software to calculate the data that it reported to PDE without ensuring the supporting documentation was reviewed and retained.

Even though we were unable to audit the reported data, a cursory review of the reported data showed potential irregularities that warranted further review. For example, as shown in the table below, the amount of reimbursement received decreased significantly from the 2016-17 to 2017-18 school years.

Chichester School District Regular Transportation Reimbursements	
School Year	Regular Transportation Reimbursements Received
2016-17	\$ 792,017
2017-18	\$ 299,768
2018-19	\$ 416,128
2019-20	\$ 471,798
Total	\$1,979,711

Additionally, the District reported 5,100 students during the audit period as eligible for reimbursement due to residing on a Pennsylvania Department of Transportation (PennDOT) determined hazardous walking route. However, the District was unable to provide documentation from PennDOT supporting which walking routes were deemed hazardous. The inconsistencies in the amount of reimbursements received, as well as the lack of documentation from PennDOT, would indicate that reporting errors most likely occurred. However, we were unable to determine the scope of the errors and the resulting monetary effect due to the District’s failure to retain adequate documentation to support the data it reported to PDE.

Significant Internal Control Deficiencies

Our review revealed that the District did not have an adequate internal control system over the process of obtaining, inputting, categorizing, calculating, and reporting regular transportation data to PDE. Specifically, District personnel responsible for transportation data were not adequately trained on PDE's reporting requirements and the documentation needed to be obtained and retained to support the reported data. Additionally, the District did not implement adequate segregation of duties when it placed responsibility on one District employee for calculating and reporting regular transportation data to PDE without a review by another employee. Finally, the District did not have comprehensive written procedures detailing the process to record, categorize, calculate, and report transportation data to PDE.

Recommendations

The *Chichester School District* should:

1. Develop and implement an internal control system over its regular and supplemental transportation data operations. The internal control system should include, but not be limited to, the following:
 - a. All personnel involved in inputting, categorizing, and reporting transportation data are trained on PDE's reporting requirements including the supporting documentation necessary to be obtained and retained.
 - b. Clear and concise written procedures are developed to document the regular transportation data collection, categorization, and reporting process.
 - c. A review of the transportation data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.
2. Ensure that complete supporting documentation for all regular transportation data is obtained, reviewed, and retained in accordance with PSC requirements. In addition, record retention procedures should be documented.

Management Response

District management provided the following response for each recommendation:

Response to Recommendation 1a.

“The District will engage The Pennsylvania School Business Officials (PASBO) for their Transportation Operation Consulting Services, which includes State Subsidy Reporting, Audit Documentation and Hazardous

Route Recordkeeping. The Director of Transportation will review the previous consulting report submitted by PASBO.”

Response to Recommendation 1b.

“The Business Administrator or his/her designee will develop written procedures for the reporting process, in coordination with the Pennsylvania Department of Education’s (PDE) instructions for pupil transportation reporting. The Director of Transportation or his/her designee will enter data into the eTran system no later than August 15 of each year; or the following Monday if that day falls on weekend/holiday.”

Response to Recommendation 1c.

“The Business Administrator or his/her designee will review data prior to the September 25th submission date. Comparisons to prior years' data will be conducted to detect data irregularities.”

Response to recommendation 2.

“The Business Administrator or his/her designee will establish procedures to ensure supporting documentation is maintained in accordance with PSC requirements. The Business Administrator or his/her designee will review these procedures with the Director of Transportation. Timelines/check-ins will be established to ensure compliance goals are being met. Records will be maintained in both paper and electronic formats. An electronic directory will be setup for shared access to the required records.”

Auditor Conclusion

We are encouraged that the District intends to take appropriate corrective actions to implement our recommendations and to include effective internal controls in their procedures.

Status of Prior Audit Findings and Observations

Our prior audit of the Chichester School District resulted in no findings or observations.

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,⁷ 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 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, 2016 through June 30, 2020. 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.⁸ *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.⁹ 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.

⁷ 72 P.S. §§ 402 and 403.

⁸ 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.

⁹ 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	
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, 2016 through June 30, 2020 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.

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?¹⁰
 - ✓ 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* report and selected all 202 vehicles used to transport District students during the 2016-17 through 2019-20 school years. For each vehicle, we requested odometer readings and student rosters to determine if sample averages for mileage and students were accurately calculated and reported correctly to PDE. We also requested school calendars to determine if the number of days students were transported was accurately reported to PDE. However, the District was unable to provide all the requested information. Therefore, we were unable to verify accuracy of the regular transportation data (i.e., miles, students, and days) reported to PDE.
 - ✓ Additionally, we assessed the District's internal controls for obtaining, inputting, processing, and reporting supplemental transportation data to PDE. We requested individual requests for transportation for all 373 nonpublic and 82 charter school students reported to PDE as transported by the District during the 2019-20 school year.
 - ✓ Finally, we assessed the District's internal controls for categorizing students who were reported as reimbursable due to residing on a Pennsylvania Department of Transportation (PennDOT) determined hazardous walking route and students transported who were reported to PDE as not eligible for reimbursement. We requested individual student address data and the PennDOT hazardous route documentation for all 5,100 students reported as reimbursable for the 2016-17 through 2019-20 school years. However, the District was unable to provide all the requested

¹⁰ See 24 P.S. § 25-2541(a).

documentation. Therefore, we were unable to verify the accuracy of the number of reimbursable students the District reported to PDE for the four-year period.

Conclusion: The results of our procedures for transportation operations, including significant internal control deficiencies, are detailed in the Finding beginning on page 6 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 clearances¹¹ as outlined in applicable laws?¹² 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 the required bus driver qualification and clearance documents. We determined whether all drivers were approved by the Board. We randomly selected 10 of 44 bus and van drivers transporting District students as of January 20, 2022.¹³ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had monitoring procedures to ensure that all drivers have updated clearances, licenses, and physicals.

Conclusion: The results of our procedures did not identify any reportable issues or any internal control deficiencies.

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 District's internal controls over the calculations of post-employment benefits and the processing of final payments to individually contracted administrators who separated employment with the District. We reviewed employment contracts, leave records, and payroll records for the two individually contracted administrators who separated from the District during the period of July 1, 2016 through June 30, 2020. We reviewed the final payouts to determine if the administrators were compensated in accordance with their contracts. We verified that leave payouts were not reported as regular wages to PSERS. We also verified that the Board complied with Section 508 of the Public School Code by voting to approve each administrator's separation from employment by the District.

¹¹ 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.

¹² 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.

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

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

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?¹⁴ 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, bullying prevention policies, 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.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?¹⁵ 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 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 at 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 provided by the District.

Conclusion: The results of our procedures did not identify any reportable issues.

¹⁴ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

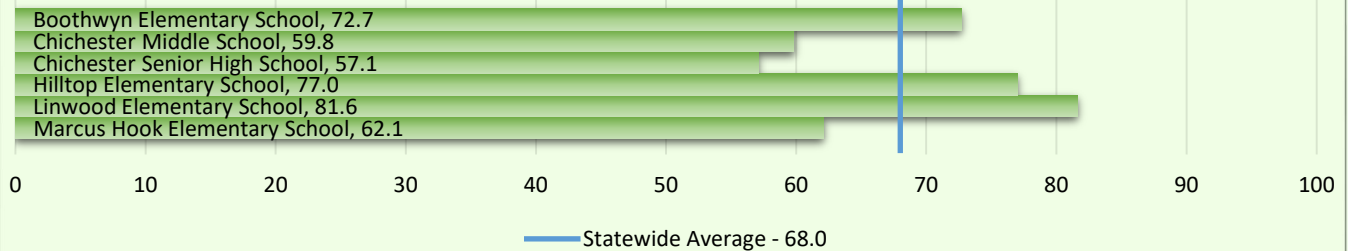
¹⁵ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Appendix B: Academic Detail

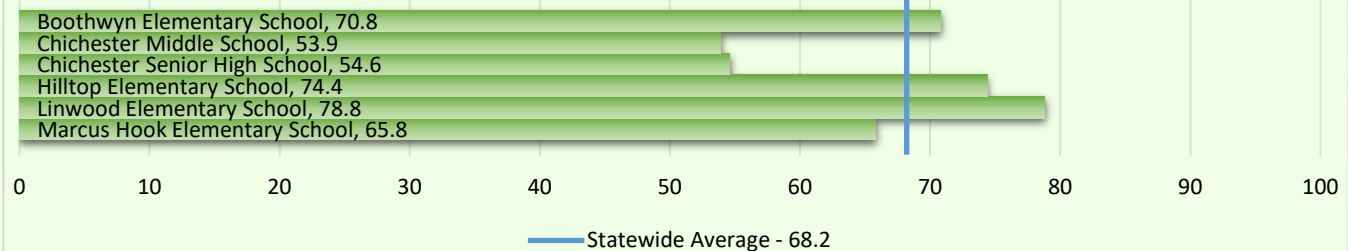
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.¹⁶ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.¹⁷

SPP School Scores Compared to Statewide Averages

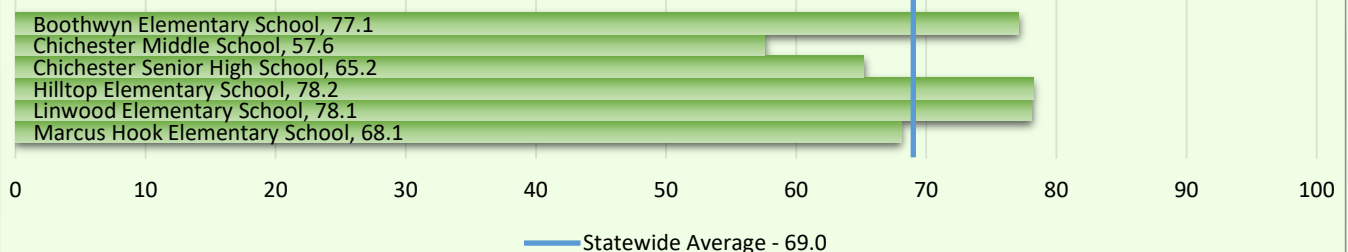
2018-19



2017-18



2016-17

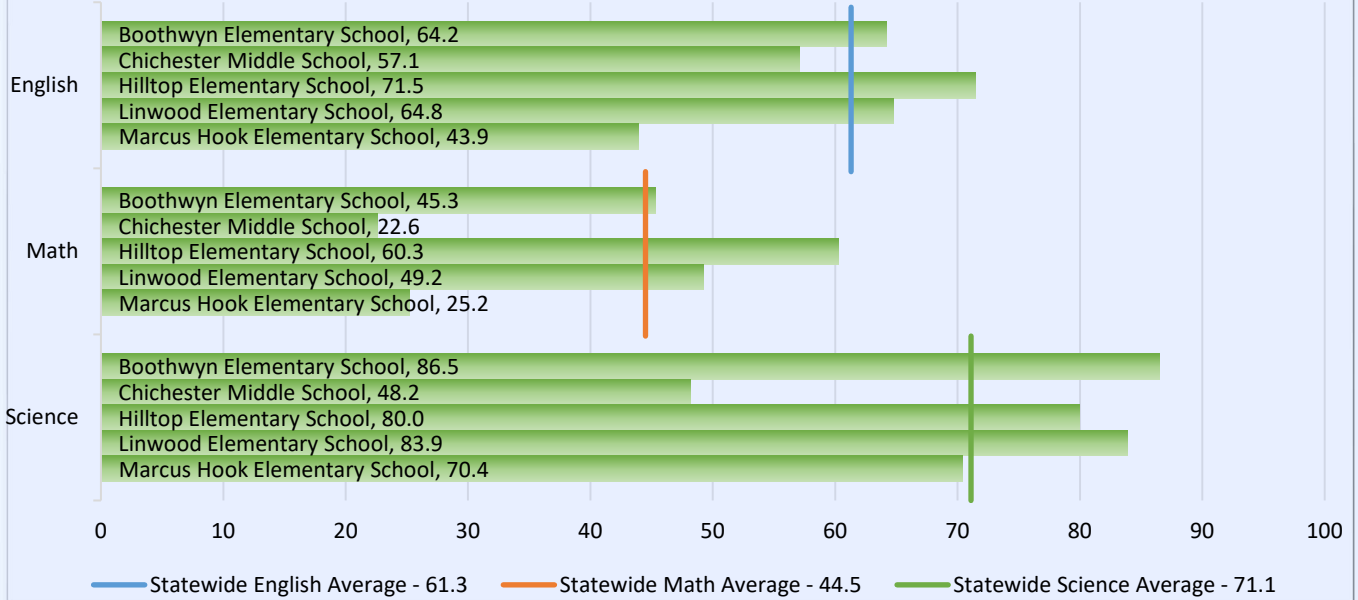


¹⁶ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

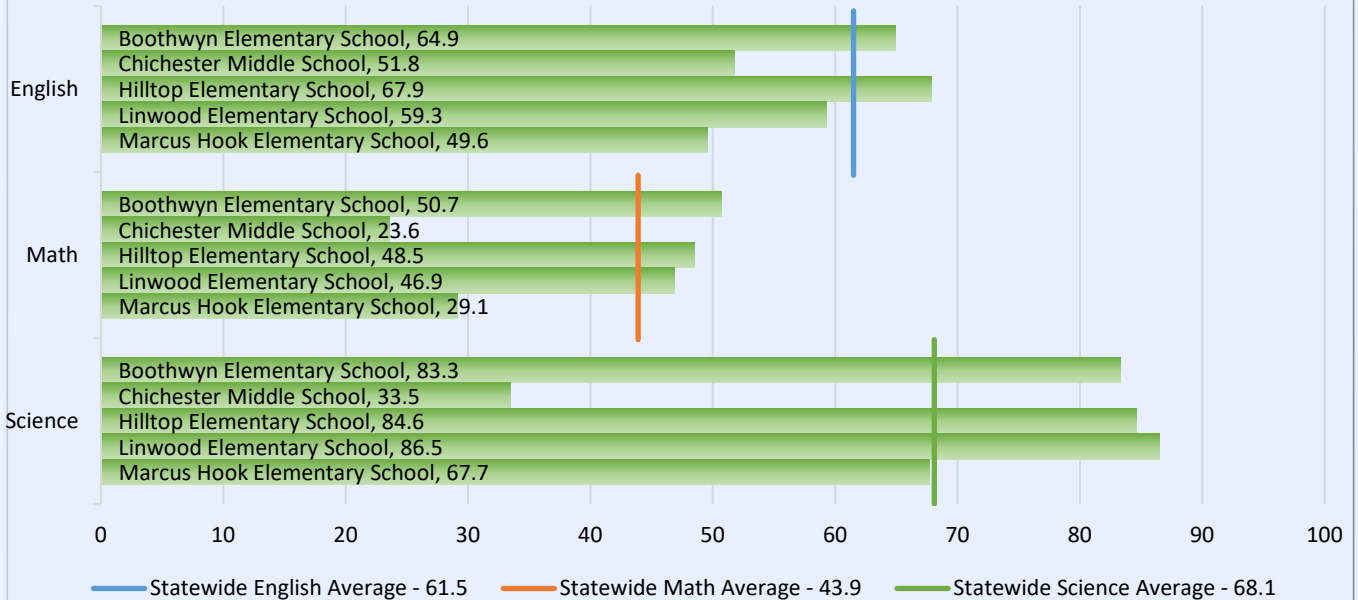
¹⁷ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

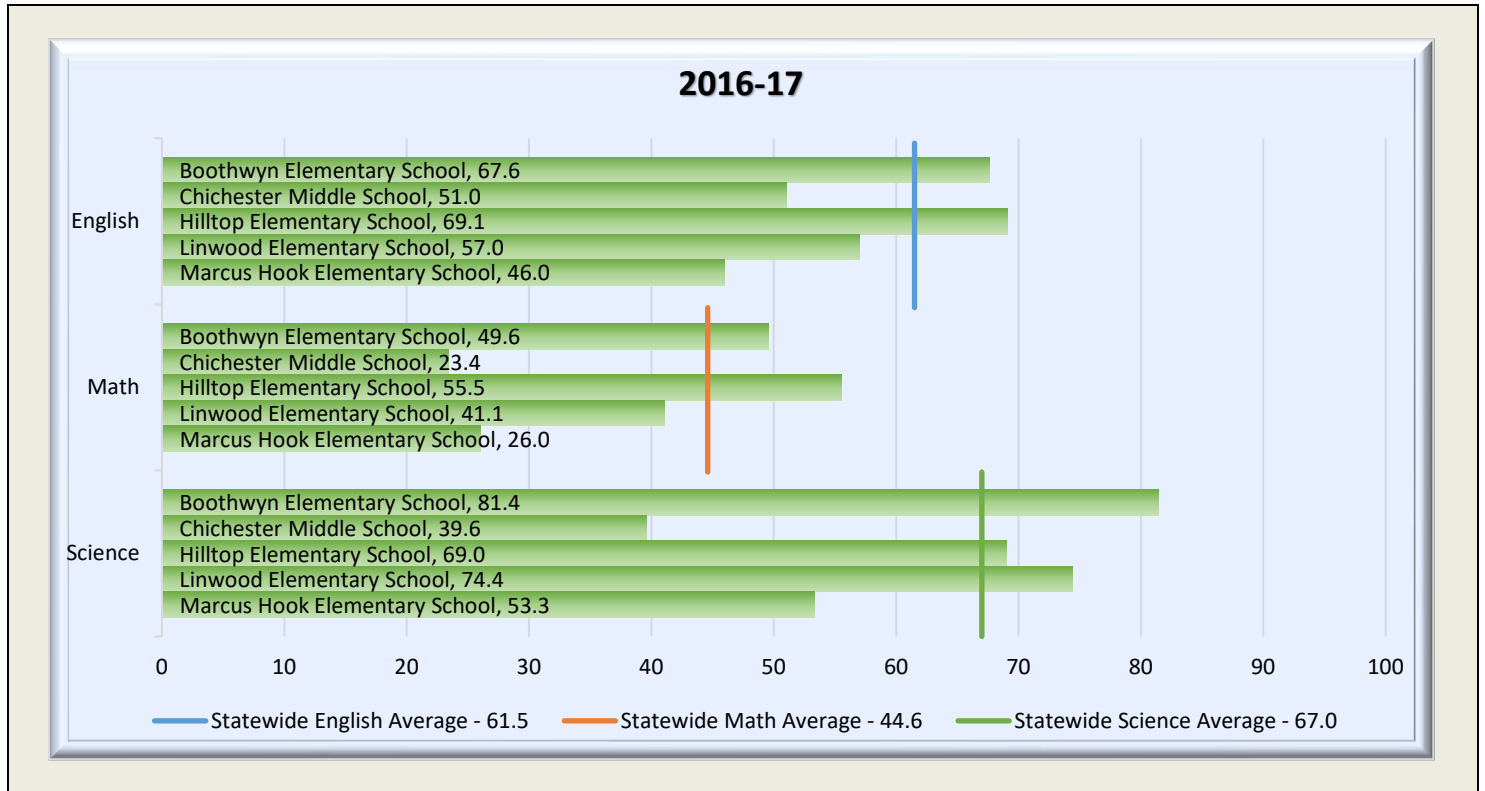
2018-19



2017-18

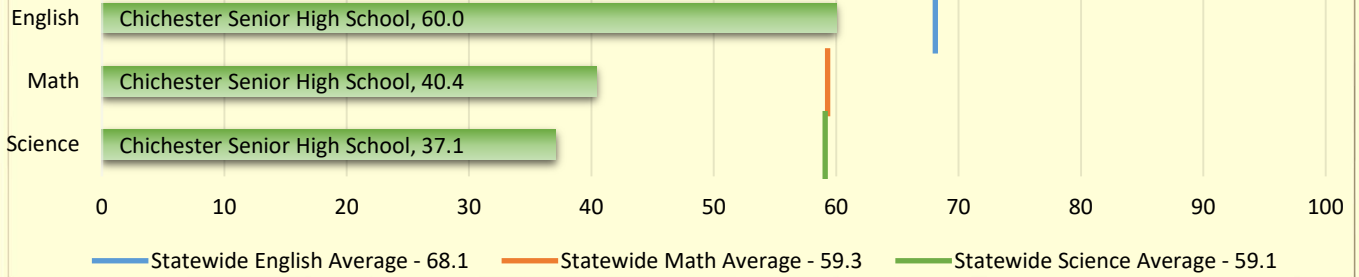


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**

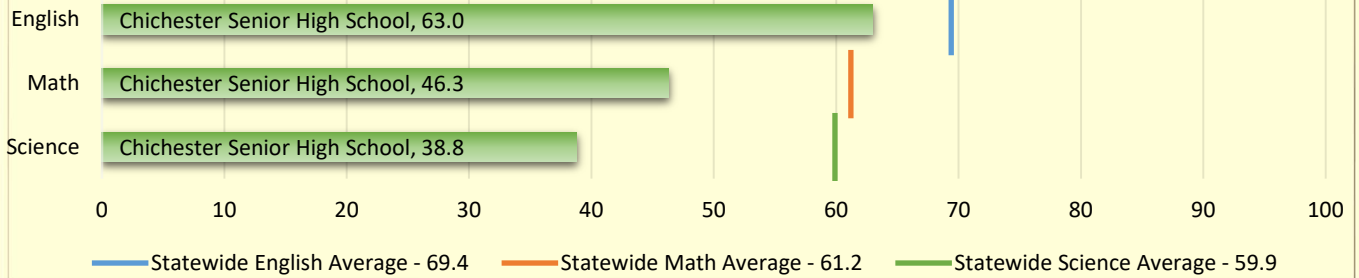


Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

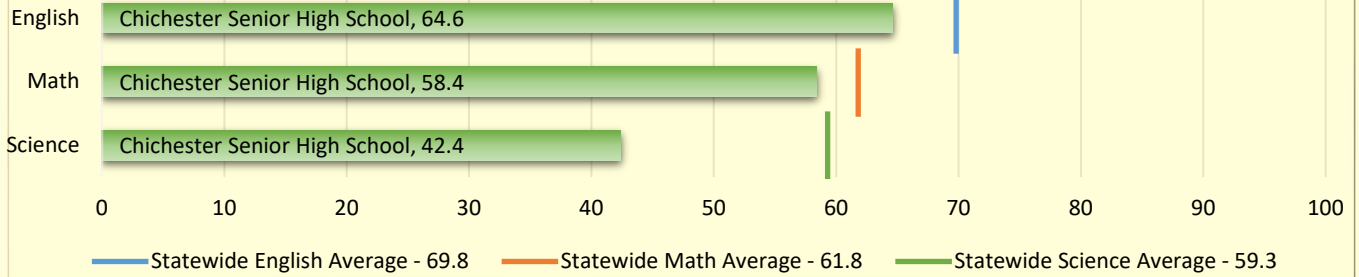
2018-19



2017-18



2016-17



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