

PERFORMANCE AUDIT

Coudersport Area School District Potter County, Pennsylvania

January 2021



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Mr. Andrew Kyle, Superintendent
Coudersport Area School District
698 Dwight Street
Coudersport, Pennsylvania 16915

Mr. Russell Streich, Board President
Coudersport Area School District
698 Dwight Street
Coudersport, Pennsylvania 16915

Dear Mr. Kyle and Mr. Streich:

We have conducted a performance audit of the Coudersport Area 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:

- Transportation Operations
- Bus Driver Requirements
- Administrator Separations

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

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

Our audit identified areas of noncompliance and significant internal control deficiencies in the transportation operations of the District and those deficiencies are detailed in the finding in this report titled:

The District's Failure to Implement Internal Controls Led to Inaccurate Transportation Data Reported to PDE Resulting in a \$9,157 Net Overpayment to the District.

We also found that the District performed adequately in the areas of bus driver requirements and administrator separations and no significant internal control deficiencies were identified.

Mr. Andrew Kyle
Mr. Russell Streich
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

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

Eugene A. DePasquale
Auditor General

January 13, 2021

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

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Background Information

School Characteristics 2019-20 School Year*	
County	Potter
Total Square Miles	212
Number of School Buildings	2
Total Teachers	61
Total Full or Part-Time Support Staff	28
Total Administrators	9
Total Enrollment for Most Recent School Year	767
Intermediate Unit Number	9
District Career and Technical School	Seneca Highlands Career & Technical Center

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

Mission Statement*

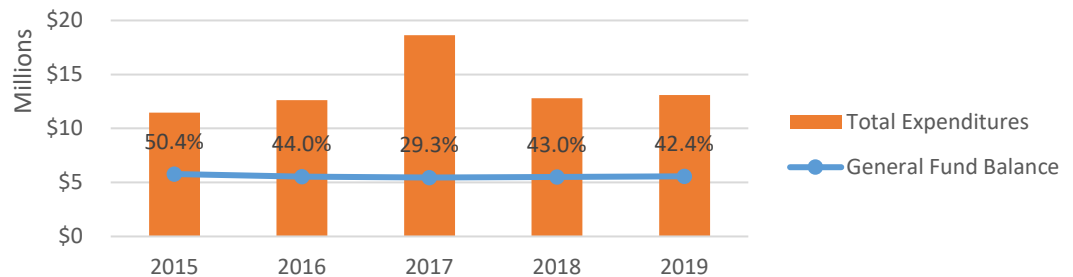
The mission of the Coudersport Area School District, in partnership with students, educators, family and community is to provide a safe and supportive learning environment in which each child has the opportunity to acquire knowledge and skills to become a self-motivated, capable and competent lifelong learner.

Financial Information

The following pages contain financial information about the Coudersport Area 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**.

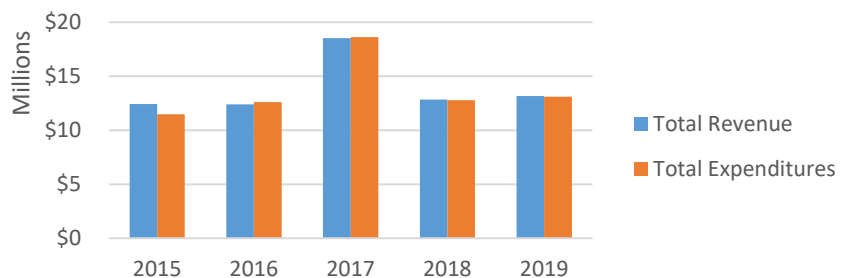
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2015	\$5,779,329
2016	\$5,552,194
2017	\$5,456,333
2018	\$5,506,518
2019	\$5,559,811



Revenues and Expenditures

	Total Revenue	Total Expenditures
2015	\$12,413,566	\$11,468,851
2016	\$12,390,462	\$12,617,597
2017	\$18,527,939	\$18,623,800
2018	\$12,843,362	\$12,793,178
2019	\$13,155,614	\$13,102,321

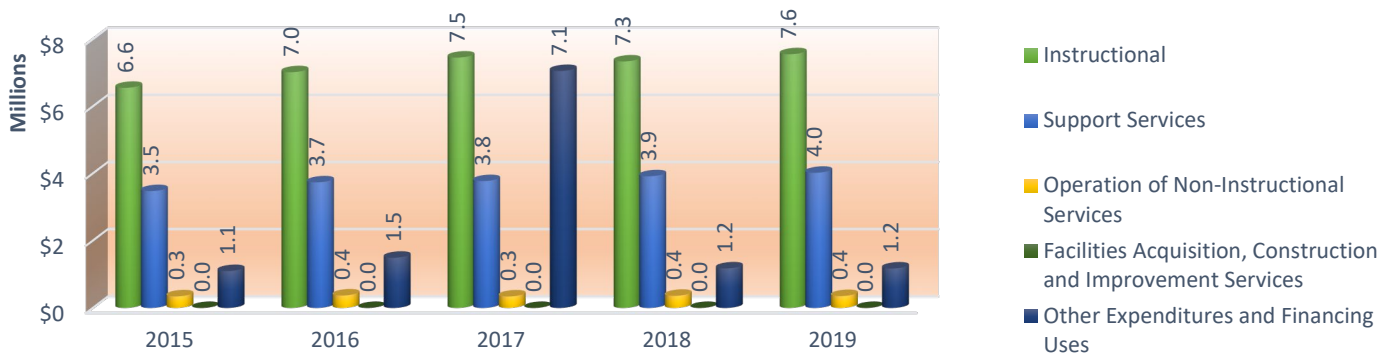


Financial Information Continued

Revenues by Source

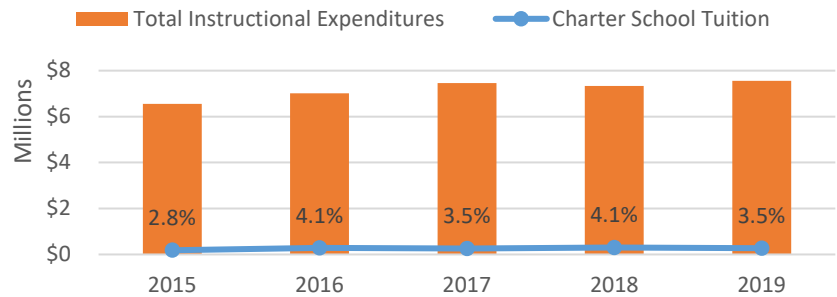


Expenditures by Function

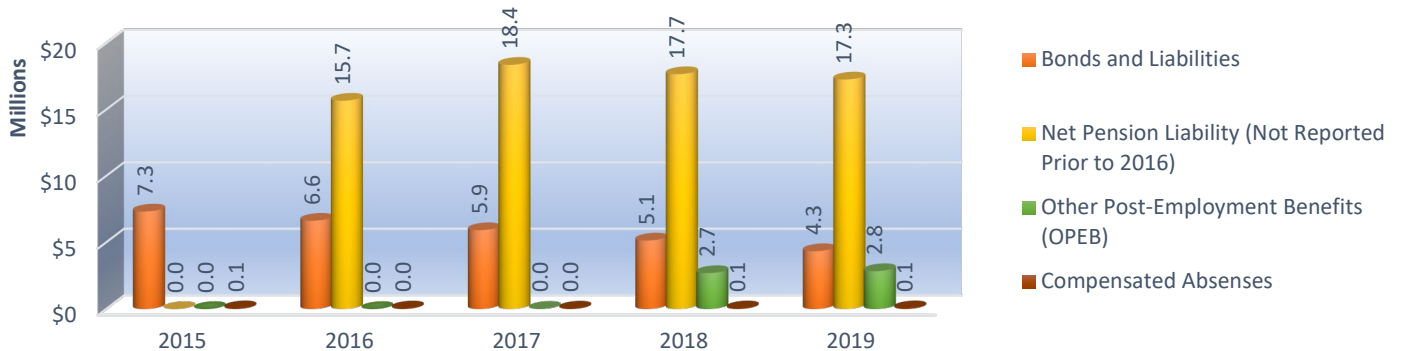


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2015	\$182,392	\$6,553,044
2016	\$284,961	\$7,018,596
2017	\$261,598	\$7,455,008
2018	\$302,242	\$7,339,404
2019	\$267,139	\$7,554,318



Long-Term Debt

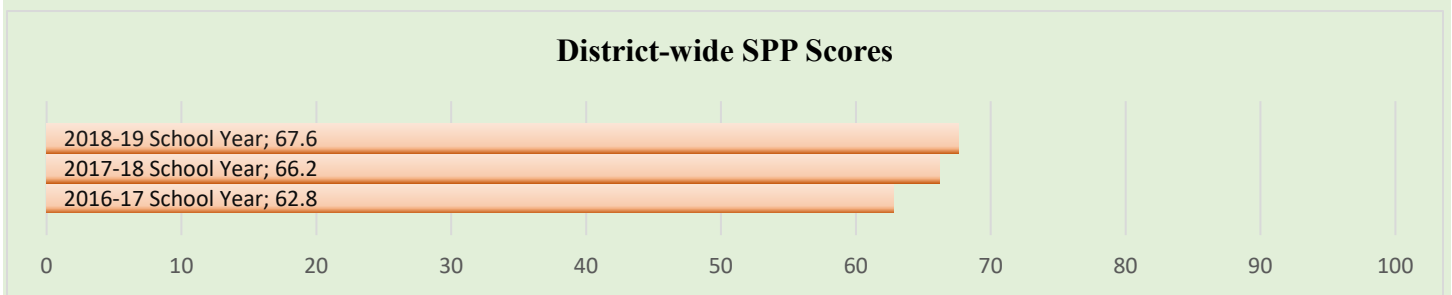


Academic Information

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.¹ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

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.²



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

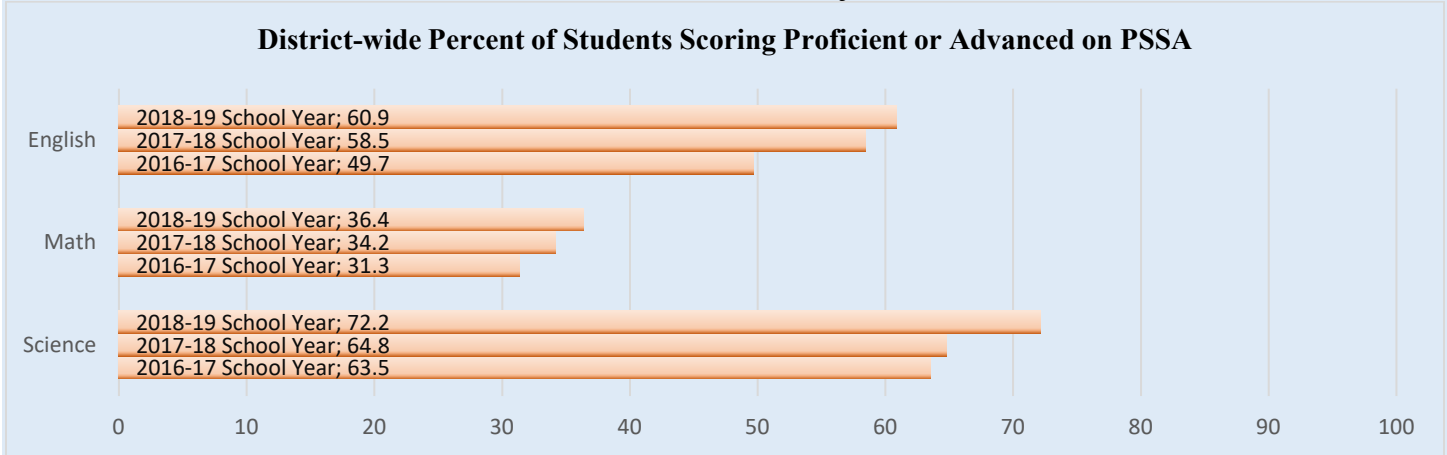
² PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

Academic Information Continued

What is the PSSA?

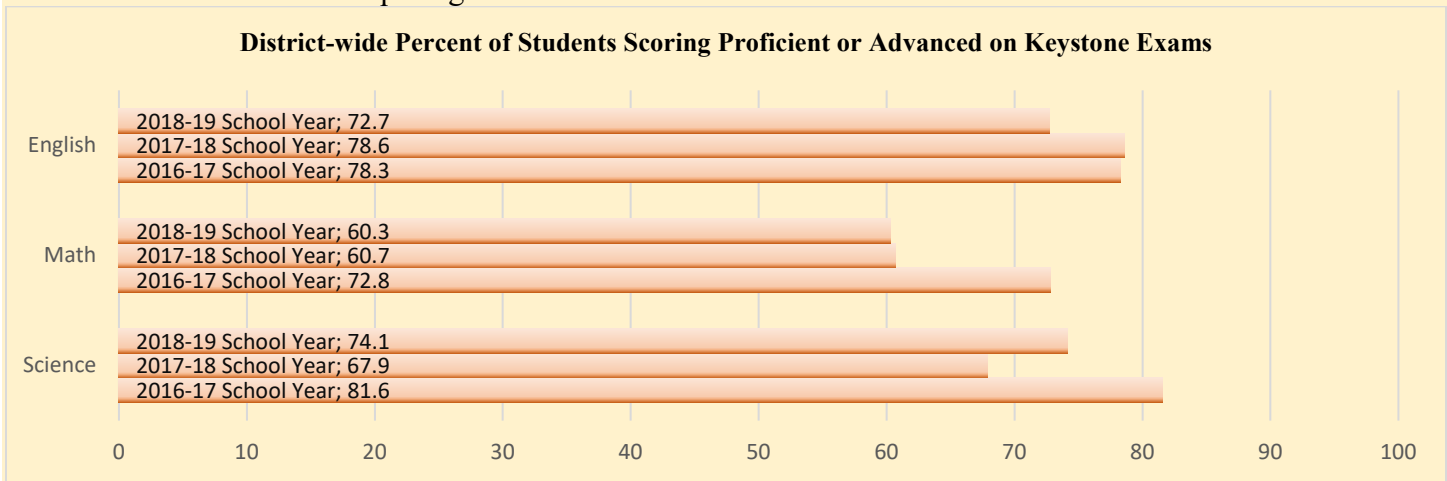
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

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



What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.³ 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.

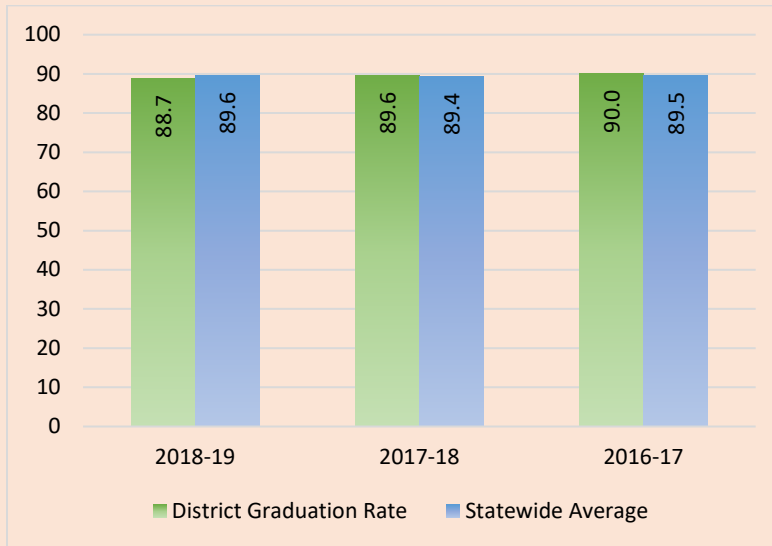


³ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) 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.⁴



⁴ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information:
<http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>

Finding

Finding

The District's Failure to Implement Internal Controls Led to Inaccurate Transportation Data Reported to PDE Resulting in a \$9,157 Net Overpayment to the District

Criteria relevant to the finding:

Student Transportation Subsidy

Section 2541(a) of the Public School Code (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 Pennsylvania Department of Education (PDE)...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 PDE 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 Coudersport Area School District (District) failed to implement internal controls over inputting, calculating, and reporting transportation data resulting in a \$9,157 net overpayment in regular transportation reimbursements from the Pennsylvania Department of Education (PDE). This overpayment was caused by the District inaccurately reporting the number of students transported during the 2015-16 through 2018-19 school years and inaccurately reporting mileage during the 2016-17 school year.

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 to transport 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 charter school and nonpublic school students transported at any time during the school year. The errors identified in this finding pertain to the District's regular transportation reimbursement.

Since the above listed components are integral to the calculation of the District's regular transportation reimbursement, it is essential for the District to properly calculate, record, and report this information to PDE. Therefore, the District should have a strong system of internal control over 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 Public School Code (PSC) requires that all school districts annually file a sworn statement of student transportation data for the prior and current school years with PDE

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 3/27/20.)

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.

in order to be eligible for transportation reimbursements.⁵ 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 to provide the superintendent with the confidence he/she needs to sign the sworn statement.

Student and Mileage Reporting Errors

The PDE guidelines state that if the number of students assigned to a vehicle changes during the school year then an average must be calculated and reported. We found that the District reported the highest number of students assigned for each vehicle as opposed to calculating and reporting the average number of students. Erroneously reporting the highest number of students rather than the average number resulted in the District being overpaid for four consecutive years as detailed in the table below.

Coudersport Area School District Regular Transportation Reimbursement Data			
School Year	Number of Vehicles with Errors	Average Number of Students Over Reported to PDE	Total Overpayment
2015-16	5	20.5	\$ 4,188
2016-17	9	8.3	\$ 1,550
2017-18	4	4.3	\$ 1,250
2018-19	7	18.6	\$ 3,641
Totals	25	51.7	\$10,629

The District also inaccurately reported total mileage traveled to transport students during the 2016-17 school year. This error occurred because the District failed to report the mileage for one vehicle that transported a student during this school year. The failure to report the mileage for this vehicle resulted in a \$1,472 underpayment. The District attributed the failure to report this vehicle to the fact that the vehicle only transported one student for 29 days during the 2016-17 school year and was therefore missed when the total mileage for the year was calculated.

The net effect of the District’s errors—inaccurately reporting students transported and total mileage—was an overpayment to the District of \$9,157.⁶

⁵ See 24 P.S. § 25-2543.

⁶ Calculated as the \$10,629 overpayment minus the \$1,472 underpayment = \$9,157 net overpayment.

Significant Internal Control Deficiencies

The District did not have internal controls over the input, calculation, and reporting of transportation data. Specifically, we found that the District did not implement adequate segregation of duties when it placed sole responsibility for calculating and reporting transportation data on only one employee. More importantly, we found that this one employee did not receive adequate training on PDE reporting requirements. The District also failed to ensure that an employee other than the employee who calculated the data reviewed the data before it was submitted to PDE. A review process by someone trained on PDE's reporting requirements may have identified the errors discussed in this finding. Finally, we found that the District did not have written procedures regarding the inputting, calculating, and reporting of transportation data. Having clear and concise written procedures is essential to ensuring that District employees understand the reporting requirements and can complete tasks effectively and consistently.

Future Reimbursement Adjustment: We provided PDE with reports detailing the transportation reporting errors for the 2015-16 through 2018-19 school years. We recommend that PDE adjust the District's future transportation reimbursement amount by the \$9,157 that we identified as an overpayment to the District.

Recommendations

The *Coudersport Area School District* should:

1. Develop and implement an internal control system governing the process for inputting, processing, and reporting transportation data. The internal control system should include, but not be limited to, the following:
 - All personnel involved with inputting, calculating, reviewing, 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 collections and reporting process.
2. Review the transportation report completed for the 2019-20 school year and, if necessary, submit revisions to PDE.

The *Pennsylvania Department of Education* should:

3. Adjust the District's future transportation reimbursement to resolve the overpayment of \$9,157.

Management Response

District management agreed with the finding and provided no further response.

Auditor Conclusion

We are confident that with implementation of our recommendations, the District's internal control system will be strengthened and the deficiencies noted in this finding can be prevented in the future. We will follow up on the effectiveness of the District's corrective actions during our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Coudersport Area 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, 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.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, 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.

Transportation Operations

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct regular transportation reimbursement from the Commonwealth?¹⁰
 - ✓ To address this objective, we assessed the District's internal controls for obtaining, inputting, processing, and reporting transportation data to PDE. We then randomly selected 5 of 11 vehicles used to transport District students during the 2018-19 school year. We found errors in the data reported to PDE for these vehicles and expanded our test group to the remaining 6 vehicles in the 2018-19 school year and vehicles used to transport students during the 2015-16 through 2017-18 school years.¹¹ For each vehicle tested, we obtained and reviewed odometer readings, bus rosters, and school calendars. We determined if the District accurately calculated and reported sample average data to PDE.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to the input, calculation, and reporting of transportation data reported to PDE. Our results are detailed in the Finding beginning on page 6 of this report.

Bus Driver Requirements

- Did the District ensure that all drivers transporting District students are board approved and had the required driver's license, physical exam, training, background checks, and clearances¹² as outlined in

¹⁰ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹¹ The District reported 11 vehicles used to transport students during the 2015-16 and 2016-17 school years and 10 vehicles during the 2017-18 school year.

¹² 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.

applicable laws?¹³ 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 maintaining and reviewing required driver qualification documents and procedures for being made aware of who transported students daily. We determined if all drivers were approved by the District’s Board of School Directors (Board). We randomly selected 10 of 33 drivers transporting District students as of March 12, 2020, and we reviewed documentation to ensure the District complied with the requirements for those drivers.¹⁴ We also 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 significant internal control deficiencies required to be reported. In addition, our procedures related to this objective did not disclose any reportable issues.

Administrator Separations

- Did the District ensure that all individually contracted employees who separated employment from the District were compensated in accordance with their contract? Also, did the contracts comply with Public School Code and were the final payments in accordance with the Public School Employees’ Retirement System (PSERS) guidelines.
- ✓ To address this objective, we reviewed the contracts, Act 93 Agreements, leave records, board meeting minutes, board policies, and payroll records for the two individually contracted administrators who separated employment from the District during the period of July 1, 2015 through June 30, 2019. We reviewed the final payouts to determine if the administrators were compensated in accordance with their contracts. We verified that the leave payouts were not reported as eligible wages to PSERS. We verified the reason for their separations and they were made public through the board meeting minutes and that a Board vote was conducted according to Section 508 of the Public School Code.¹⁵

Conclusion: The results of our procedures did not identify any significant internal control deficiencies required to be reported. In addition, our procedures related to this objective did not disclose any reportable issues.

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?¹⁶ Also, did the District follow best practices related to physical building security and providing a safe school environment?

¹³ 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.

¹⁴ While representative selection is a required factor of audit sampling methodologies, audit sampling methodology was not applied to achieve this test objective; accordingly, the results of this audit procedure are not, and should not be, projected to the population.

¹⁵ Required for all superintendent and assistant superintendent contract signed or renewed from the date of September 12, 2012, forward.

¹⁶ Safe Schools Act, 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code, 35 Pa.C.S. § 7701.

- ✓ To address this objective, we reviewed a variety of documentation including, safety plans, risk and vulnerability assessments, anti-bullying policies, safety committee meetings, memorandums of understanding with local police departments, and fire and security drill reporting data.

Conclusion: Due to the sensitive nature of school safety, the results of our review for this portion of the 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?¹⁷ 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 school year. We determined if a security drill was held within the first 90 days of the 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 portion of the school safety objective did not disclose any reportable issues.

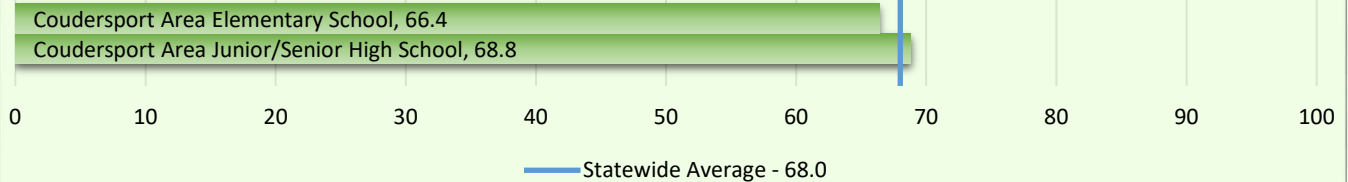
¹⁷ PSC provision relating to Fire and Security Drills, 24 P.S. § 15-1517.

Appendix B: Academic Detail

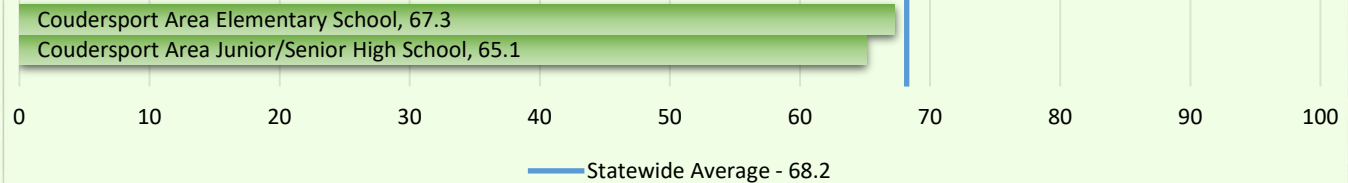
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.¹⁸ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.¹⁹

SPP School Scores Compared to Statewide Averages

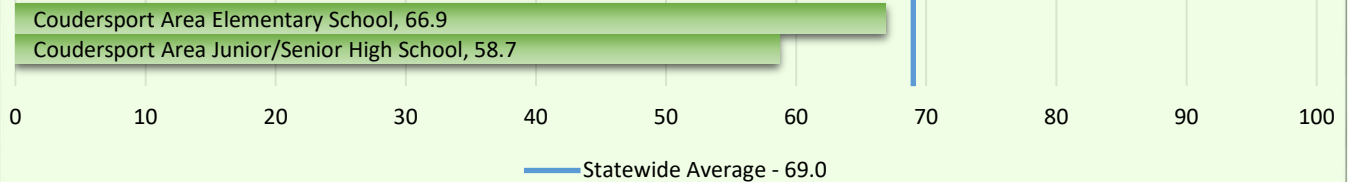
2018-19



2017-18



2016-17

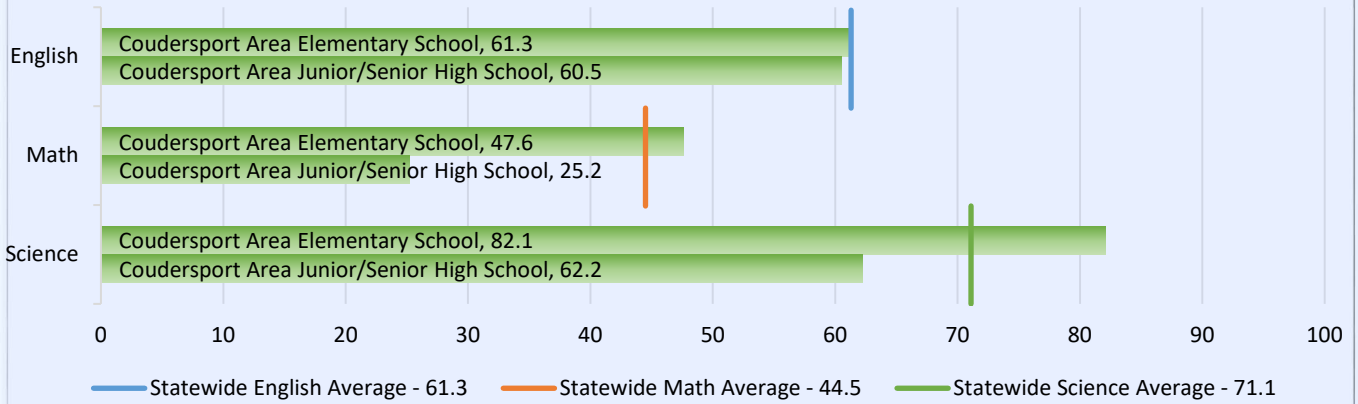


¹⁸ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

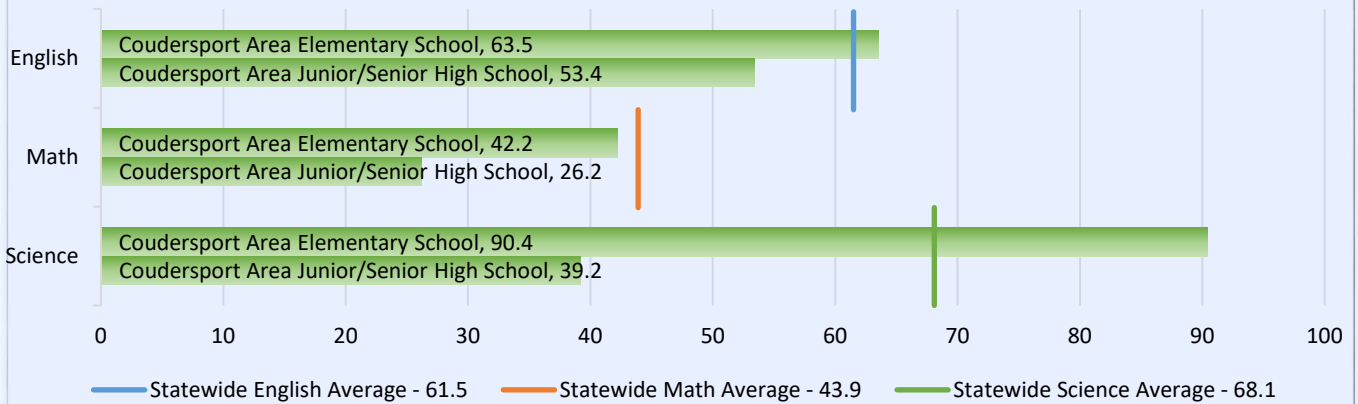
¹⁹ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

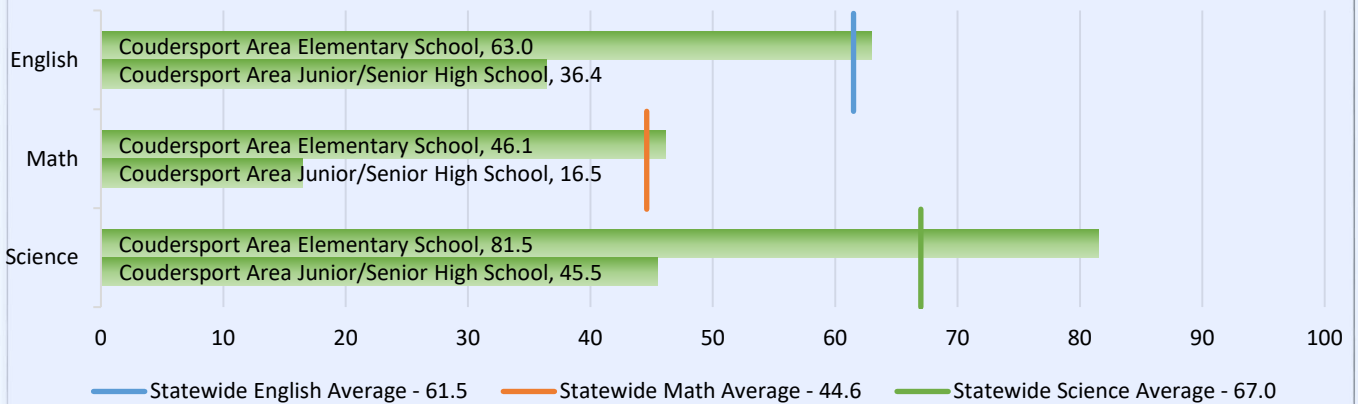
2018-19



2017-18

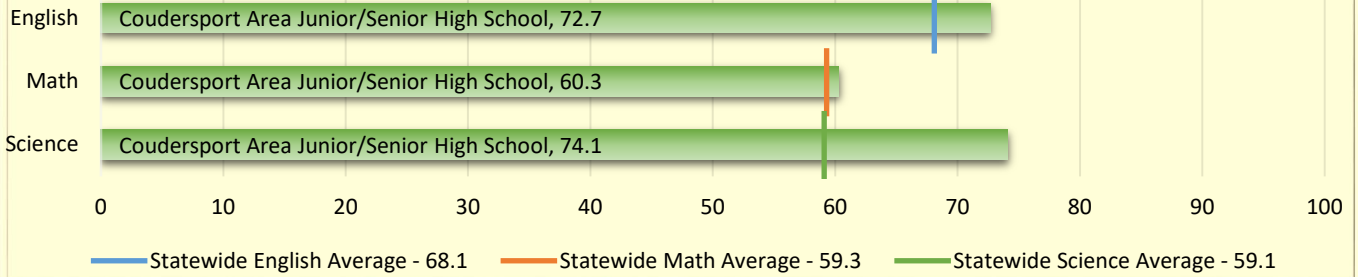


2016-17

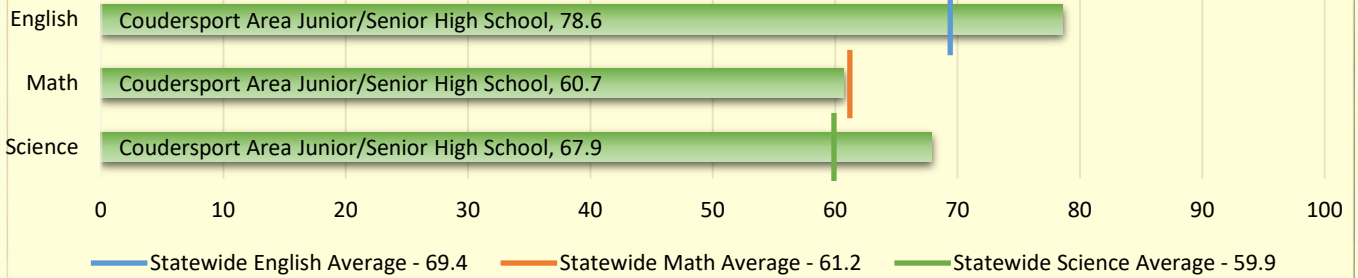


**Keystone Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

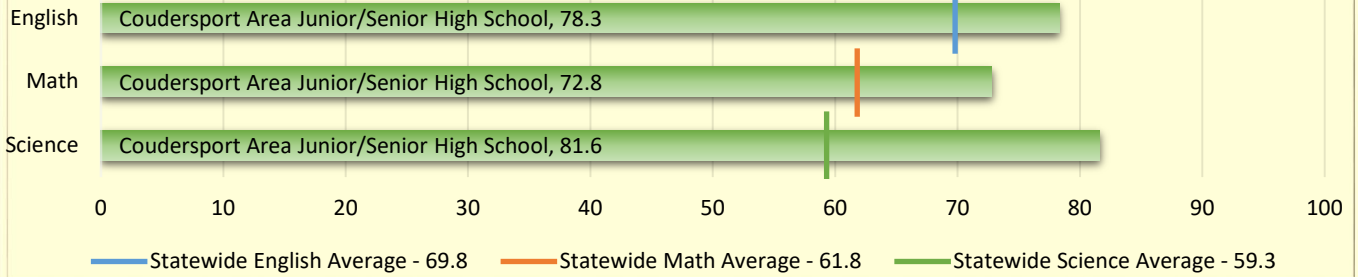
2018-19



2017-18



2016-17



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