

# LIMITED PROCEDURES ENGAGEMENT

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## Curwensville Area School District Clearfield County, Pennsylvania

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August 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Ronald A. Matchock, Superintendent  
Curwensville Area School District  
650 Beech Street  
Curwensville, Pennsylvania 16833

Ms. Mary Ann Rafferty, Board President  
Curwensville Area School District  
650 Beech Street  
Curwensville, Pennsylvania 16833

Dear Mr. Matchock and Ms. Rafferty:

We conducted a Limited Procedures Engagement (LPE) of the Curwensville Area School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2013 through June 30, 2017, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and the Fiscal Code, 72 P.S. §§ 402 and 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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

- Did the District have documented board policies and administrative procedures related to the following?
  - Internal controls
  - Budgeting practices
  - The Right-to-Know Law
  - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Mr. Ronald A. Matchock

Ms. Mary Ann Rafferty

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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 full results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements except as detailed in the finding in this report.

The finding and our related recommendations have been discussed with the District's management, and their responses are included in the finding section of this letter. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal, administrative requirements, and best practices. We appreciate the District's cooperation during the conduct of the engagement.

Sincerely,

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

Eugene A. DePasquale  
Auditor General

July 30, 2019

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

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## Background Information

School Characteristics 2017-18 School Year <sup>A</sup>	
County	Clearfield
<b>Total Square Miles</b>	115
<b>Number of School Buildings<sup>1</sup></b>	1
<b>Total Teachers</b>	84
<b>Total Full or Part-Time Support Staff</b>	71
<b>Total Administrators</b>	5
<b>Total Enrollment for Most Recent School Year</b>	1,020
<b>Intermediate Unit Number</b>	10
<b>District Vo-Tech School</b>	Clearfield County CTC

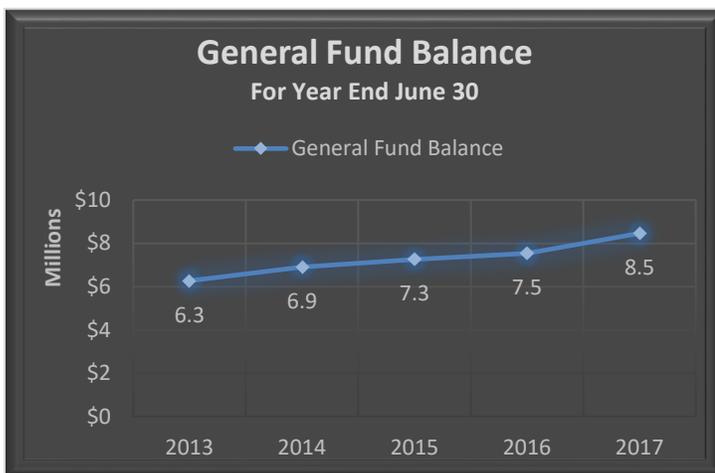
A - Source: Information provided by the District administration and is unaudited.

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

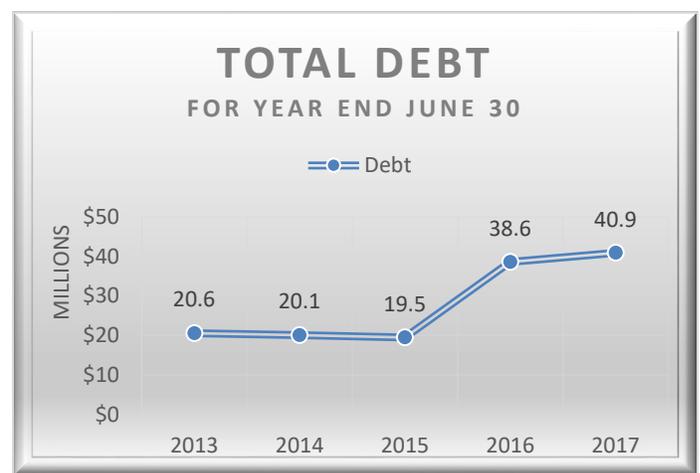
The Curwensville Area School District will provide a quality academic environment and rigorous curriculum which inspires all students to become productive, employable and responsible adults with the potential and enthusiasm for a continuous life of learning. A dedicated staff will support students as they become self-confident, tolerant, secure, caring, and well-rounded in intellectual pursuits, social issues, and fundamental core values. This can be best summarized by: TIDE Together, Inspiring Dedication to Excellence.

## Financial Information

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



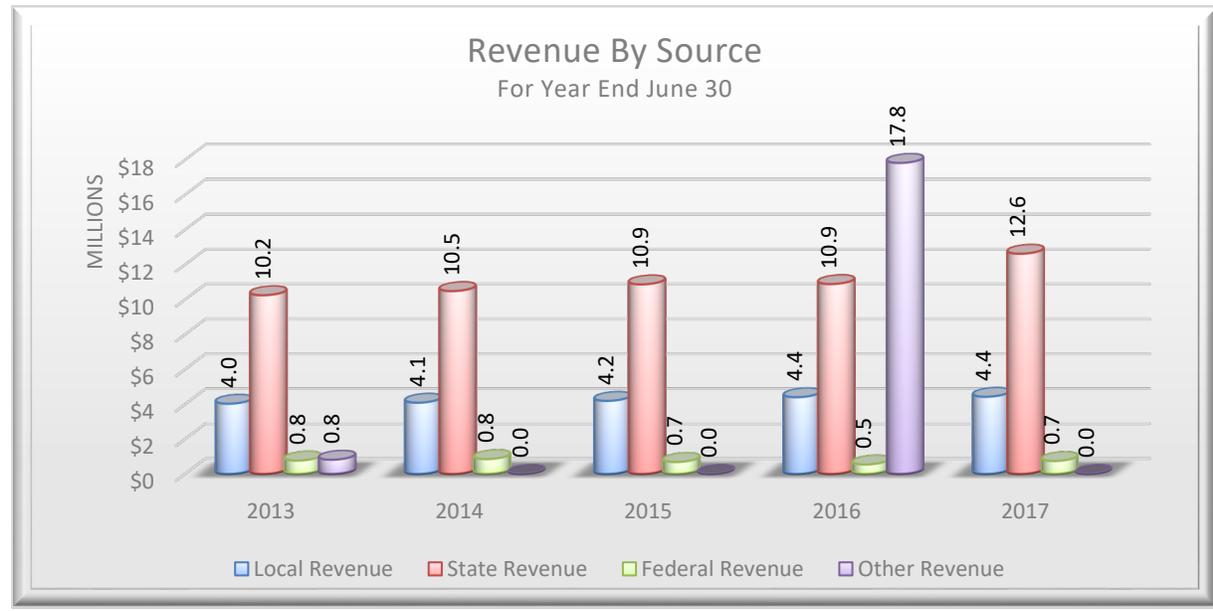
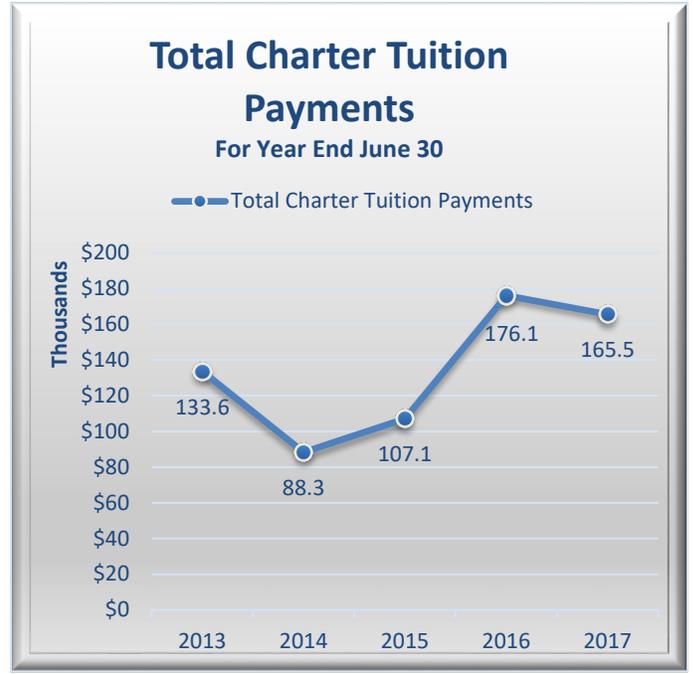
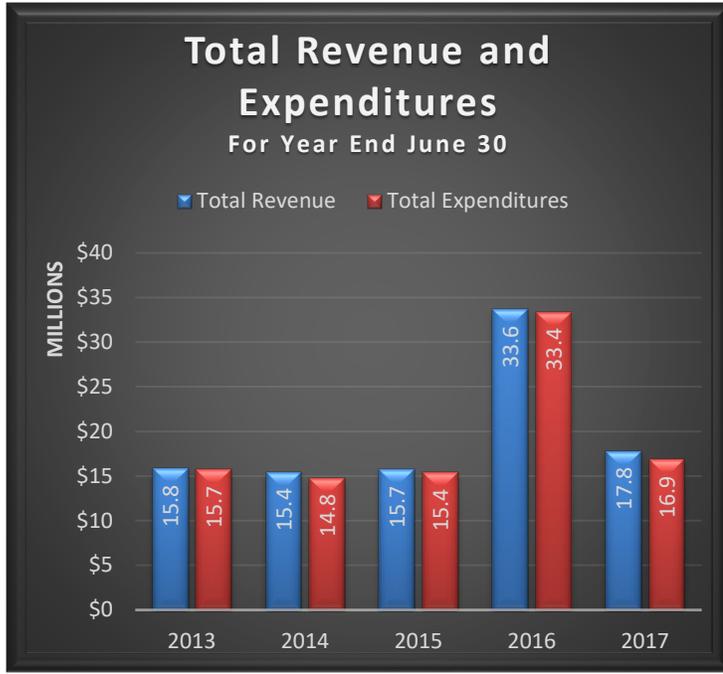
**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

<sup>1</sup> The Penn-Grampian Elementary School closed at the end of the 2016-17 school year. The District is currently housed under one building serving grades K through 12. However, the academic scores for the elementary and secondary schools are presented separately in this report.

## Financial Information Continued



## Academic Information

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from the PDE's data files for the 2014-15, 2015-16 and 2016-17 school years.<sup>2</sup> These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>3</sup> Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>4</sup>

### **What is a SPP score?**

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

The PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, the PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle schools were put on hold due to changes with PSSA testing.<sup>5</sup> The PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

### **What is the Keystone Exam?**

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.<sup>6</sup> 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.

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<sup>2</sup> The PDE is the sole source of academic data presented in this report. All academic data was obtained from the PDE's publically available website.

<sup>3</sup> The PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to the PDE's website for general information regarding the issuance of academic scores.

<sup>4</sup> 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.

<sup>5</sup> According to the PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with PA Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

<sup>6</sup> Act 39 of 2018, effective July 1, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement for an additional year until the 2020-21 school year. *See* 24 P.S. § 1-121(b)(1).

### **What is the PSSA?**

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

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.<sup>7</sup> The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.

### **What is a 4-Year Cohort Graduation Rate?**

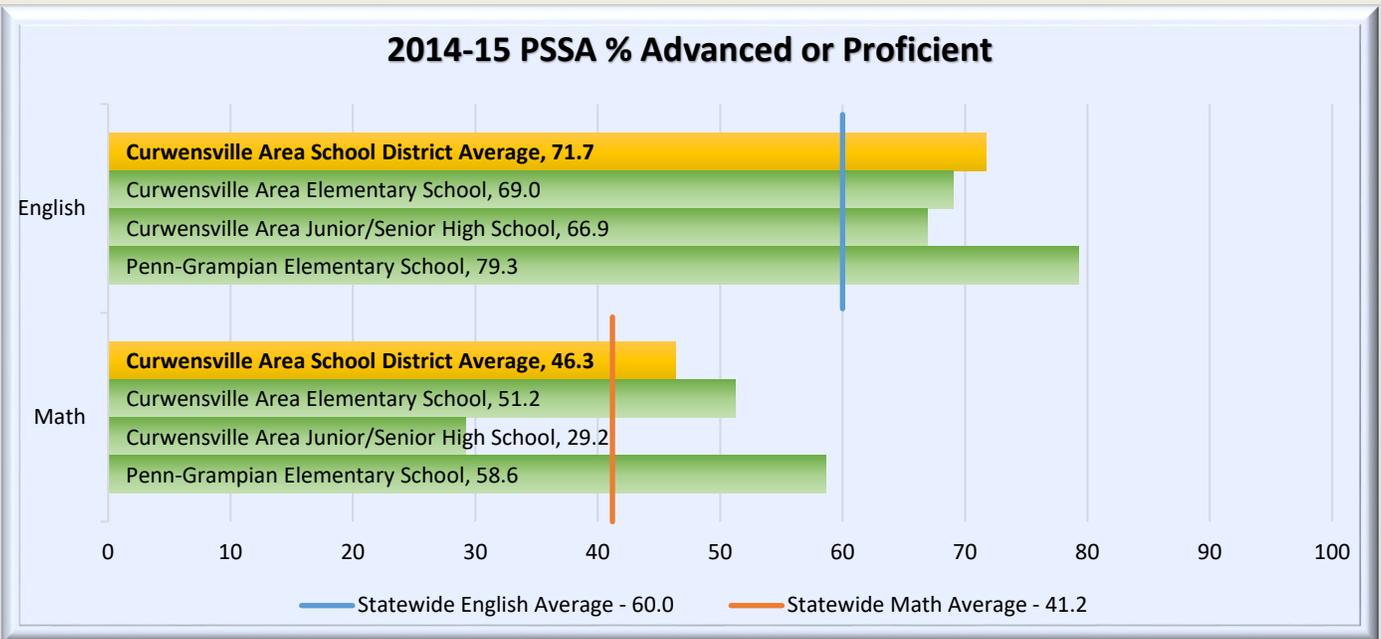
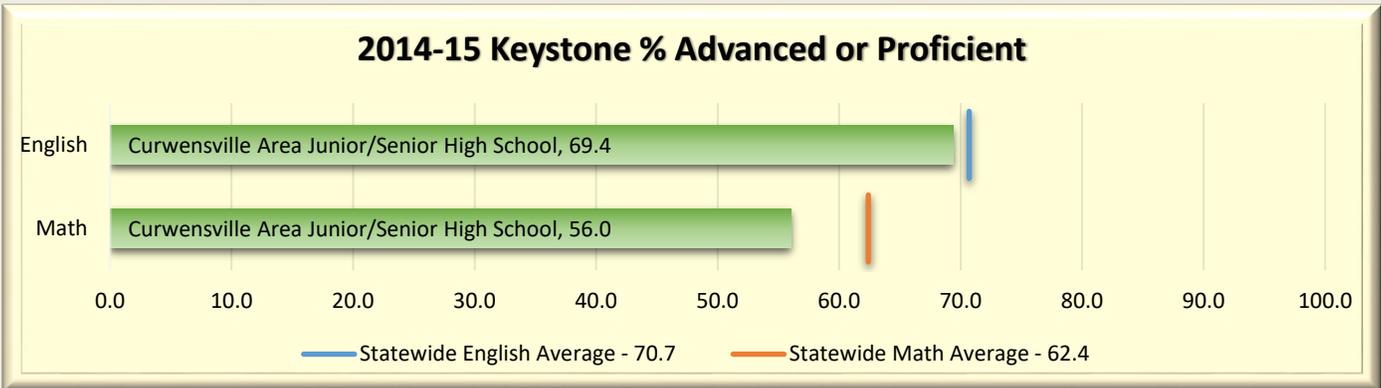
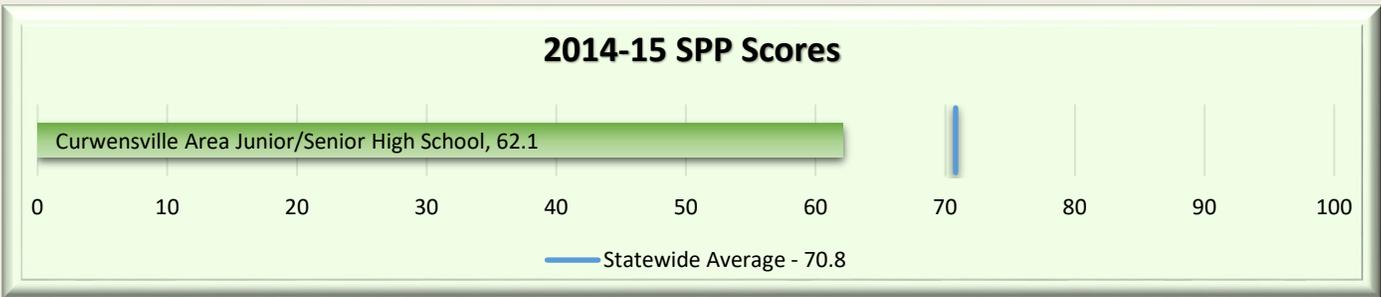
The PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph.<sup>8</sup>

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<sup>7</sup> The PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

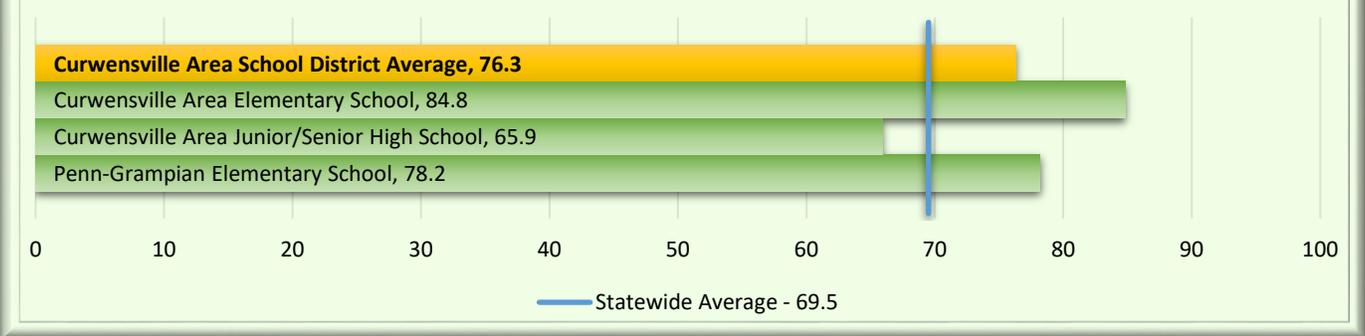
<sup>8</sup> The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

**2014-15 Academic Data**  
**School Scores Compared to Statewide Averages**

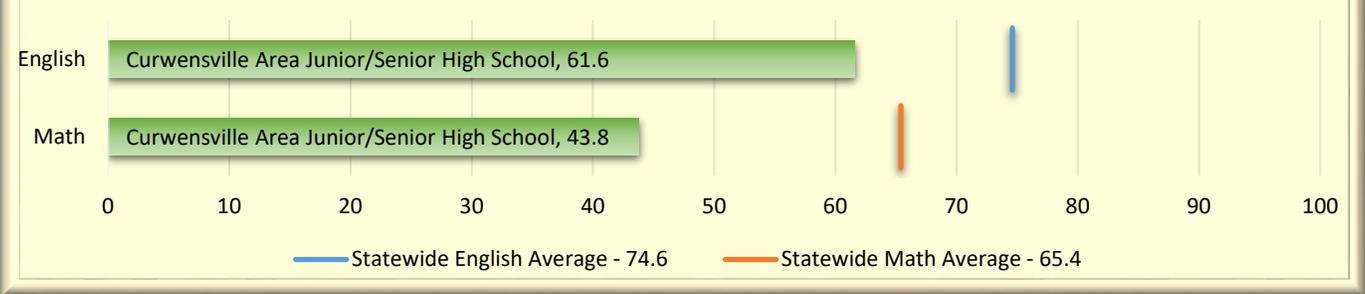


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

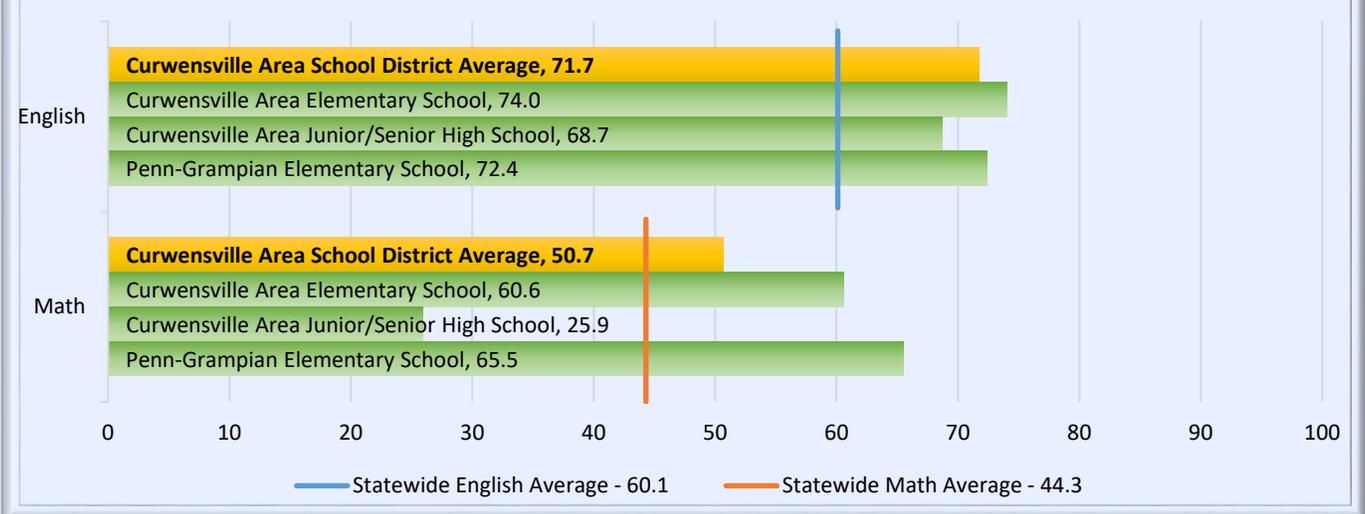
**2015-16 SPP Scores**



**2015-16 Keystone % Advanced or Proficient**

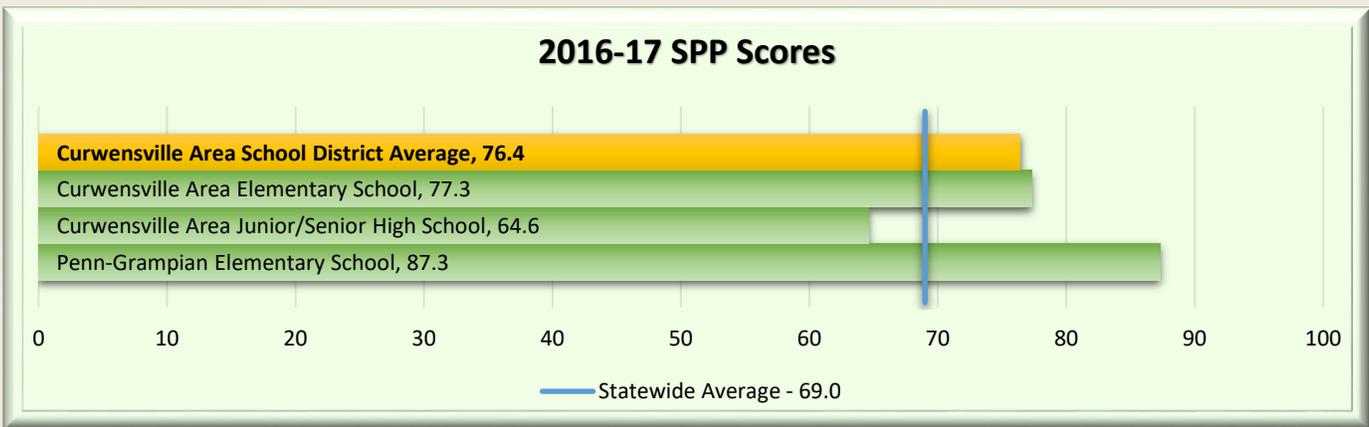


**2015-16 PSSA % Advanced or Proficient**

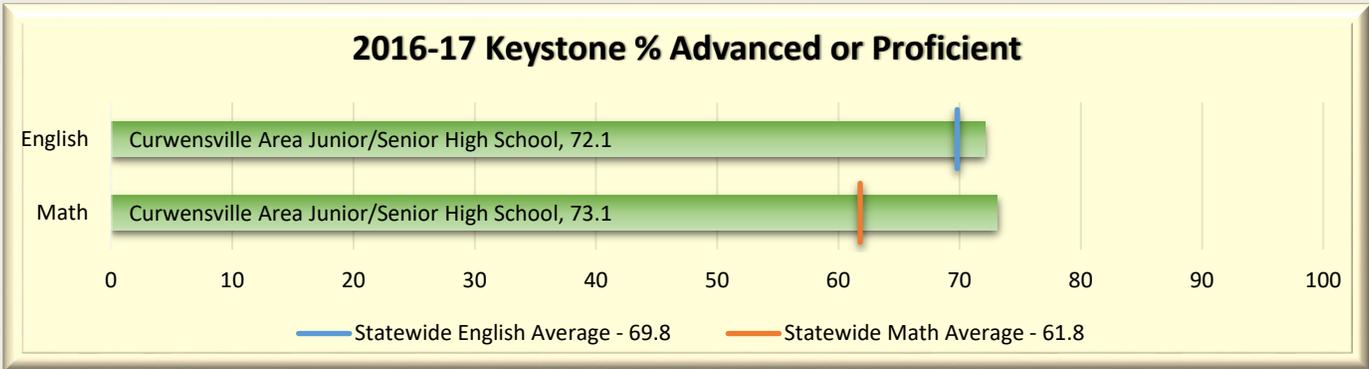


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

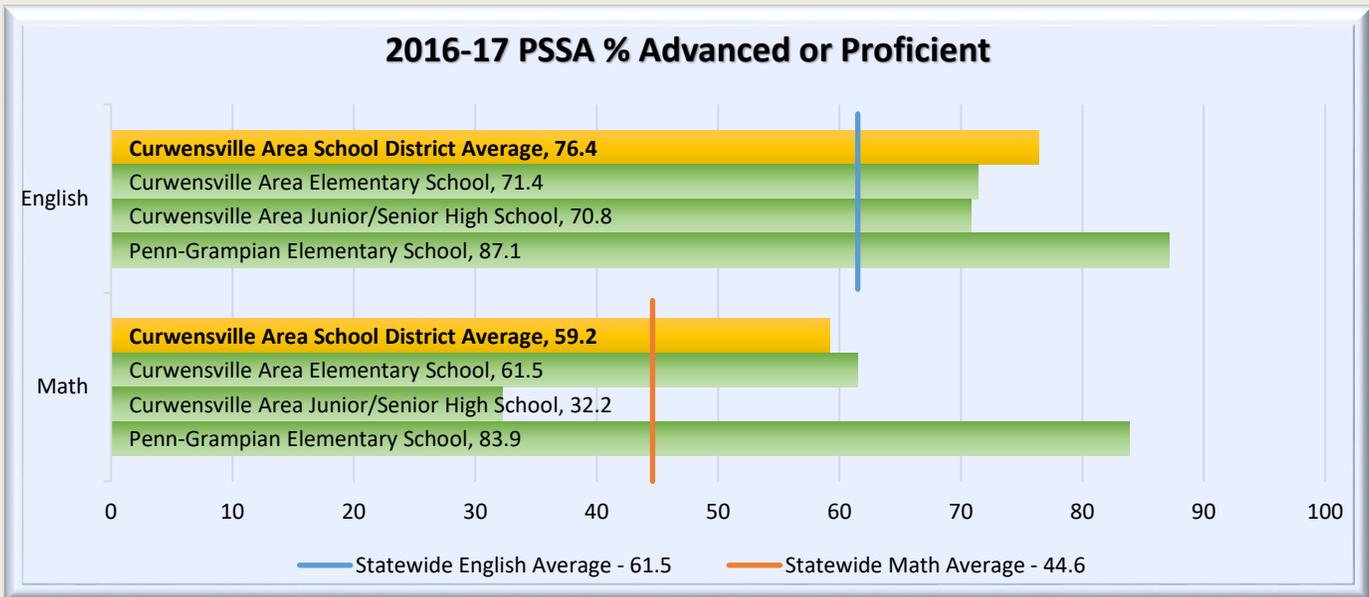
**2016-17 SPP Scores**



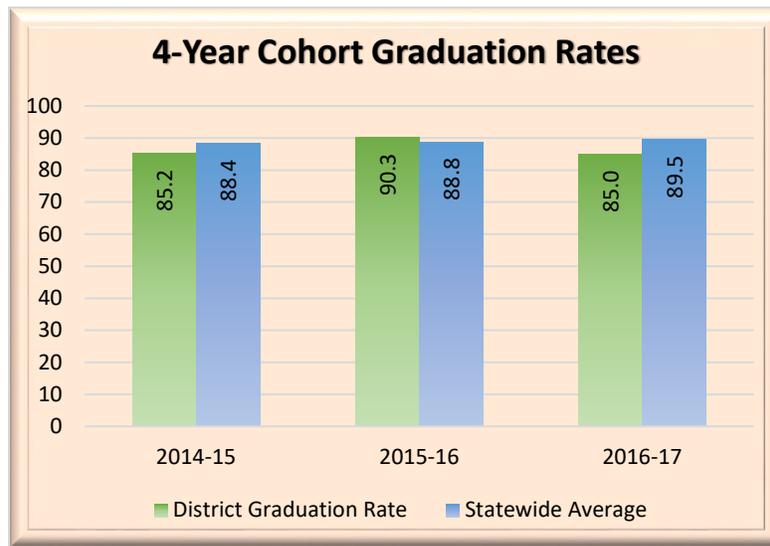
**2016-17 Keystone % Advanced or Proficient**



**2016-17 PSSA % Advanced or Proficient**



**Graduation Data**  
**District Graduation Rates Compared to Statewide Averages**



## Finding

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### Finding

### The District Failed to Conduct All Required Monthly Fire Drills and Inaccurately Reported Fire Drill Data to the PDE

#### *Criteria relevant to the finding:*

The following Public School Code (PSC) provisions, as implemented by the Pennsylvania Department of Education (PDE) in its guidance for the 2017-18 school year, are relevant to the finding:

Section 1517(a) of the PSC requires:

“(a)... in all school buildings of school entities where fire-escapes, appliances for the extinguishment of fires, or proper and sufficient exits in case of fire or panic, either or all, are required by law to be maintained, fire drills shall be periodically conducted, **not less than one a month**, by the teacher or teachers in charge, under rules and regulations to be promulgated by the chief school administrator under whose supervision such school entities are. In such fire drills the pupils and teachers shall be instructed in, and made thoroughly familiar with, the use of the fire-escapes, appliances and exits. **The drill shall include the actual use thereof, and the complete removal of the pupils and teachers**, in an expeditious and orderly manner, by means of fire-escapes and exits, from the building to a place of safety on the ground outside.”

[Emphases added.] See 24 P.S. § 15-1517(a) (as amended by Act 55 of 2017, effective November 6, 2017).

Our review of the Curwensville Area School District (District) fire drill report for the 2017-18 school year disclosed that the District failed to conduct fire drills each month at its only school building as required by Section 1517(a) of the Public School Code (PSC).<sup>9</sup> In addition, we found that the District inaccurately reported fire drill data to the Pennsylvania Department of Education (PDE). Consequently, the District’s Superintendent inappropriately attested to the accuracy of the fire drill data in the PDE required report and certification statement.

During our review period, the PSC specifically mandated that monthly fire drills be conducted *each and every* month while school was in session with students and staff present. Further, fire drill data must be annually reported to the PDE. As such, we obtained and reviewed the District’s 2017-18 Fire Drill Accuracy Certification Statement (ACS) report filed with the PDE and the supporting fire drill log for the single District school building.<sup>10</sup> We found that the District conducted only four of the nine (45 percent) required monthly fire drills during our review period of September 2017 through May 2018.

Additionally, we found that the District reported to the PDE that fire drills were conducted every month, even though five of the nine were not actually conducted. Specifically, fire drills were reported on the ACS report for the months of October, November, January, March, and April, but documentation provided by the District revealed that fire drills with students and staff present did not actually occur for those five months. While we were provided a list of nine dates for which the fire alarm went off, further review disclosed that only four of those dates were fire drills that included the evacuation of students and staff that could be counted towards the PSC’s requirement to conduct monthly

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<sup>9</sup> 24 P.S. § 15-1517(a).

<sup>10</sup> The District’s elementary school and junior/senior high school are both located in one school building.

*Criteria relevant to the finding  
(continued):*

Further, Sections 1517(b) and (e) of the PSC requires:

“(b) Chief school administrators are hereby required to see that the provisions of this section are faithfully carried out in the school entities over which they have charge.  
\*\*\*

(e) On or before the tenth day of April of each year, each chief school administrator shall certify to the Department of Education that the emergency evacuation drills and school security drills herein required have been conducted in accordance with this section.” See 24 P.S. § 15-1517(d) and (e). Note that the prior language of Subsection (b) only referred to “district superintendents”. (Act 55 of 2017, effective November 6, 2017.)

According to the PDE guidance emailed to all public school on October 7, 2016, and its Basic Education Circular entitled, *Fire Drill and School Bus Evacuations*, annual certification of the completion of fire drills must be provided to the PDE. Beginning with the 2016-17 school year, annual reporting was required through the Pennsylvania Information Management System (PIMS) and fire drill certifications require each school entity to report the date on which each monthly fire drill was held. Fire Drill Accuracy Certification Statements must be electronically submitted to the PDE by July 31 following the end of a school year. Within two weeks of the electronic PIMS submission, a printed, signed original must be sent to the PDE’s Office for Safe Schools.

fire drills. The District’s documentation did not have anything recorded for four of the months, and it inaccurately reported that a drill was conducted in one month when the alarm went off after school hours. The PSC explicitly requires that fire drills include the evacuation of students and staff.

Furthermore, under Section 1517(b) of the PSC, chief school administrators are required to ensure that all requirements of Section 1517 are “faithfully carried out in the schools over which they have charge.”<sup>11</sup> A chief school administrator, including a Superintendent, also has a duty to affirm that all of the information in the ACS report filed with the PDE for the District’s one school building was valid and accurate and that the data was correct and true to the best of his knowledge. Given that fire drills were reported for all months from September 2017 through May 2018 at the District’s single building when, based on the District’s own documentation, five drills did not occur, the Superintendent inappropriately attested to the accuracy of the fire drill data.

It is vitally important that the District’s students and staff regularly participate in fire drills throughout the school year as directed by the PSC and that fire drill data is timely and accurately reported to the PDE. As further explained in the criteria section of this finding, recent amendments to the PSC reinforce the importance of conducting monthly fire drills and school security drills. The safety of students, school staff, and others (i.e., visitors and contractors) must be paramount at all times. Additionally, it is essential that the District maintain accurate documentation to support the fire drill data reported to the PDE so that the Superintendent can properly attest to the accuracy of the information reported to the PDE.

### **Recommendations**

The *Curwensville Area School District* should:

1. Conduct monthly fire/security drills at its school building with staff and students while school is in session, as required by the PSC.

<sup>11</sup> 24 P.S. § 15-1517(b).

*Criteria relevant to the finding  
(continued):*

The *Fire Drill Accuracy Certification Statement* that the chief school administrator was required to sign for the 2017-18 school year states, in part:

“I acknowledge that 24 PS 15-1517 ...[requires that] fire drills shall be periodically conducted, not less than one a month...under rules and regulations to be promulgated by the district superintendent under whose supervision such schools are... District superintendents are hereby required to see that the provisions of this section are faithfully carried out in the schools over which they have charge. I certify that drills were conducted in accordance with 24 PS 15-1517 and that information provided on the files and summarized on the above School Safety Report is correct and true to the best of my knowledge ....”

**Important Note:** The following summary is provided as a courtesy for informational purposes only to highlight recent amendments to the PSC, but does **not** apply to the audit period (i.e., 2017-18 school year) for this finding.

In **2018**, the General Assembly amended Section 1517 of the PSC through Act 39 which **mandates** that each school entity conduct one school security drill per school year in each school building in place of a required fire drill within 90 days of the commencement of the school year after the subsection’s effective date (July 1, 2018) and in each school year thereafter. The school security drill **must** be conducted while the school entity is in session and students are present. Further, Act 39 provides that each school entity may conduct two school security drills per school year in each school building in place of two fire drills after 90 days from the commencement of each school year. [Emphases added.] See 24 P.S. § 15-1517 as amended by Act 39 of 2018 (these revisions are applicable to the 2018-19 school year and thereafter).

2. Implement a process requiring someone other than the person who prepares the annual drill reports to review the reports, including comparing the data in the report to supporting documentation, to ensure the District is reporting factually correct data as certified by its Superintendent to the PDE.
3. Consult with its solicitor to ensure it is fully aware of all amendments (discussed in the criteria section of finding) to the PSC regarding fire and school security drill requirements for the 2018-19 school year.

### **Management Response**

District management provided the following response:

“The district did conduct nine fire drills during the 2017-18 school year. The district was not aware that more than one drill could not be conducted in one month and thus there were four drills reported during the month of September. This has been corrected and moving forward only one fire drill will be conducted per month and one will be conducted each month. The administrative team will schedule a monthly fire drill under the direction of our School Resource Officer and the planning and logging of the drills will be documented on a newly developing log sheet to ensure compliance.

“Unplanned fire drills were reported by the district as part of our nine drills. On each of these drills, regardless of the time of the drill, there were students and staff in the building and the building was fully evacuated. Some of these drills were during after school hours and the district was not aware that the drill had to be planned not by an accidental pull and that it had to be during instructional time when all students were in the building. This has been corrected and moving forward only planned drills will be reported and all planned drills will be during the school day when the full student body is present.

“The Superintendent signed off on the Accuracy Statement based on the information above. The exact date of each drill was reported. Dates were not made up in any way and the district reported the exact date of each drill and the Superintendent signed off as such.”

## **Auditor Conclusion**

Our General Assembly's amendments to the PSC in November 2017 (and subsequent to our audit period that ended June 30, 2018) underline the critical importance of conducting monthly fire drills and school security drills.

Therefore, it is important for District officials to understand the requirements of the PSC about, among others: 1) how often fire drills are required to be conducted and 2) the importance of having all of the drills while school is in session. Since District officials were unclear about the requirements during the audit period, we reiterate our recommendation that the District consult with its solicitor to ensure it is well versed in the current requirements.

We are encouraged the District is making changes to conduct fire drills monthly and during school hours. We will determine the effectiveness of the District's corrective actions during our next audit of the District.

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

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

## **Distribution List**

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

**The Honorable Tom W. Wolf**

Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**

Secretary of Education  
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333 Market Street  
Harrisburg, PA 17126

**The Honorable Joe Torsella**

State Treasurer  
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Harrisburg, PA 17120

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**Mr. Nathan Mains**

Executive Director  
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Mechanicsburg, PA 17050

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