

# PERFORMANCE AUDIT

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## Central Bucks School District Bucks County, Pennsylvania

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June 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov**

**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Dr. John J. Kopicki, Superintendent  
Central Bucks School District  
20 Welden Drive  
Doylestown, Pennsylvania 18901

Ms. Beth Darcy, Board President  
Central Bucks School District  
20 Welden Drive  
Doylestown, Pennsylvania 18901

Dear Dr. Kopicki and Ms. Darcy:

We have conducted a performance audit of the Central Bucks School District (District) for the period July 1, 2014 through June 30, 2018, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Transportation Operations
- Administrator Separations
- Bus Driver Requirements

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and 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 objectives.

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 audit found that the District performed adequately in the bulleted areas listed above, except as noted in the following finding:

- The District Failed to Adequately Develop and File Its Required Safety Plan

Dr. John J. Kopicki  
Ms. Beth Darcy  
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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

June 16, 2020

cc: **CENTRAL BUCKS SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2018-19 School Year <sup>A</sup>	
County	Bucks
Total Square Miles	122
Number of School Buildings	23
Total Teachers	1,227
Total Full or Part-Time Support Staff	1,488
Total Administrators	102
Total Enrollment for Most Recent School Year	18,153
Intermediate Unit Number	22
District Career and Technical School	Middle Bucks Institute of Technology

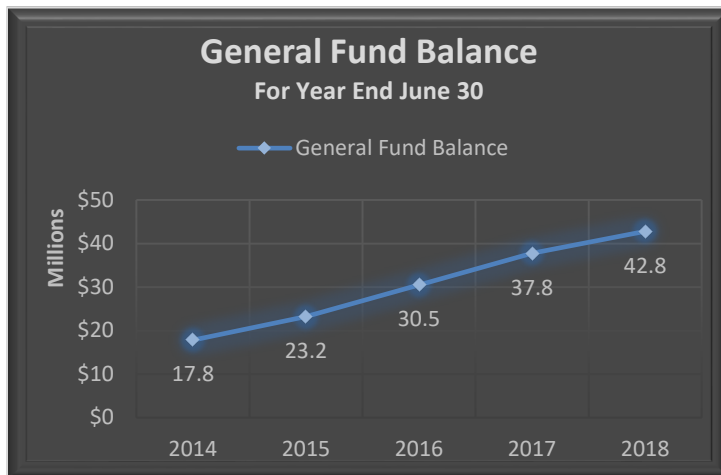
A - Source: Information provided by the District administration and is unaudited.

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

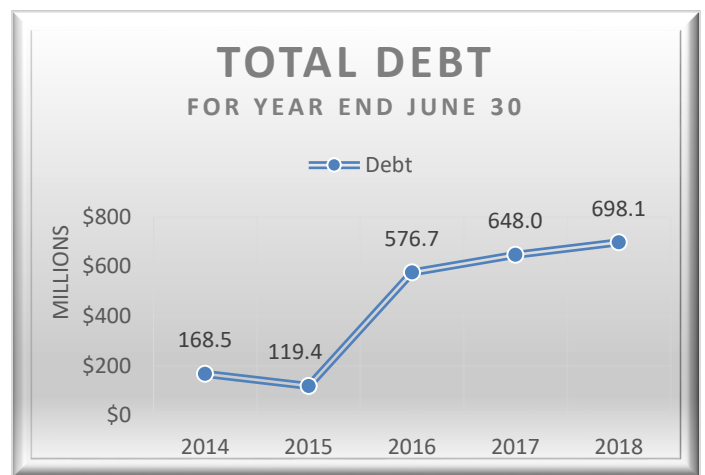
The Central Bucks Schools will provide all students with the academic and problem-solving skills essential for personal development, responsible citizenship, and life-long learning.

## Financial Information

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

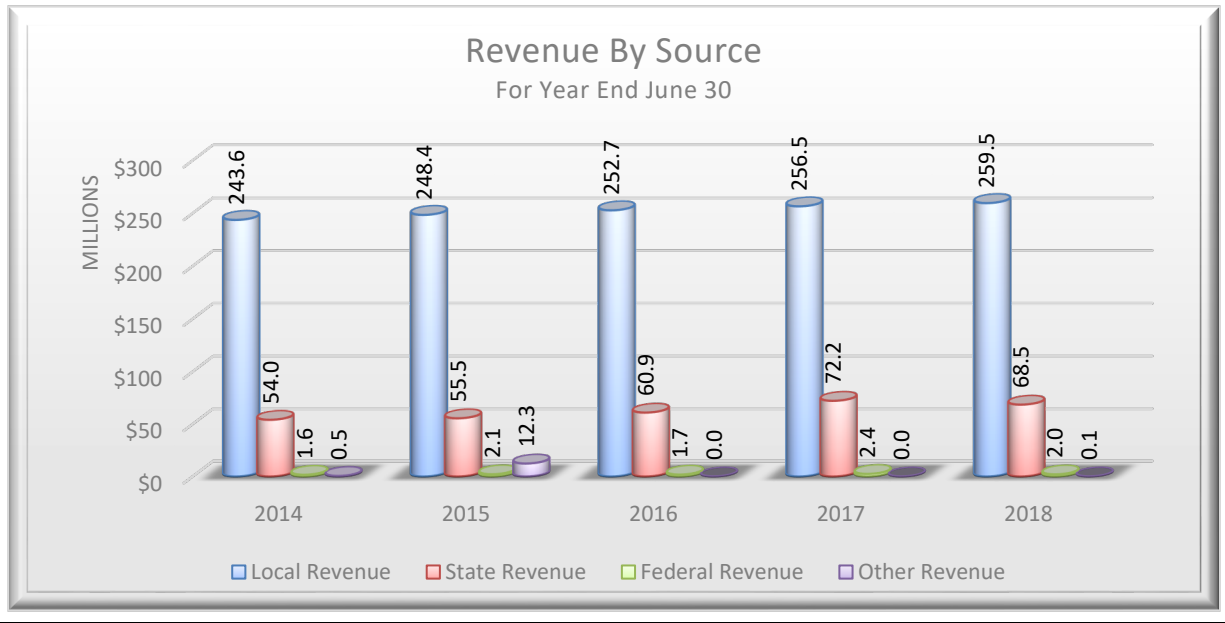
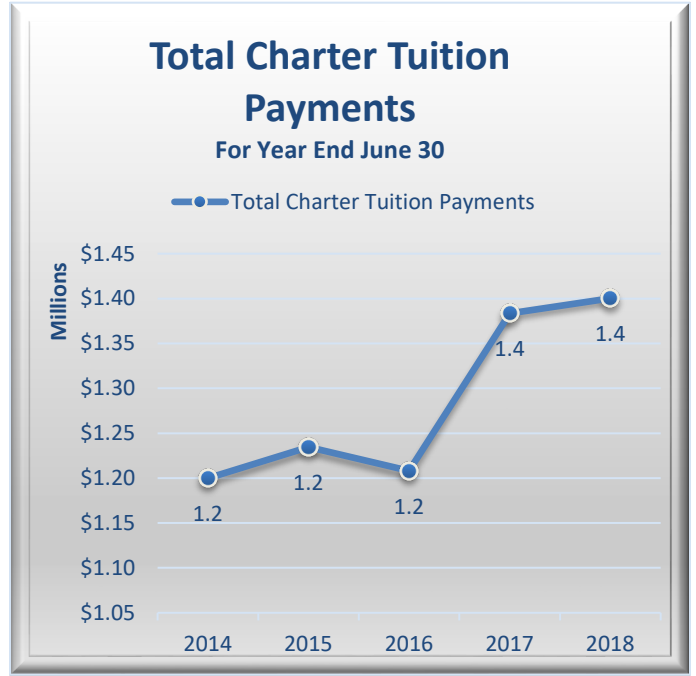
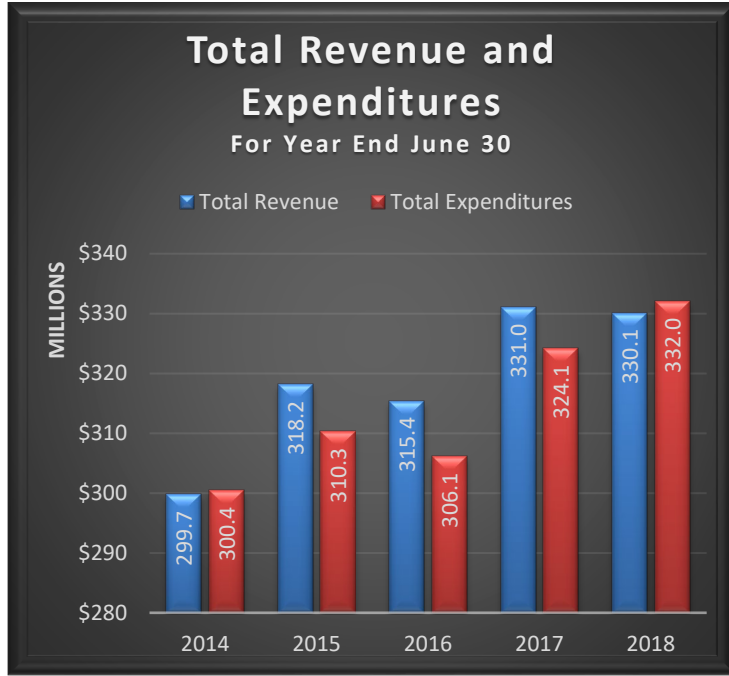


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

## Financial Information Continued

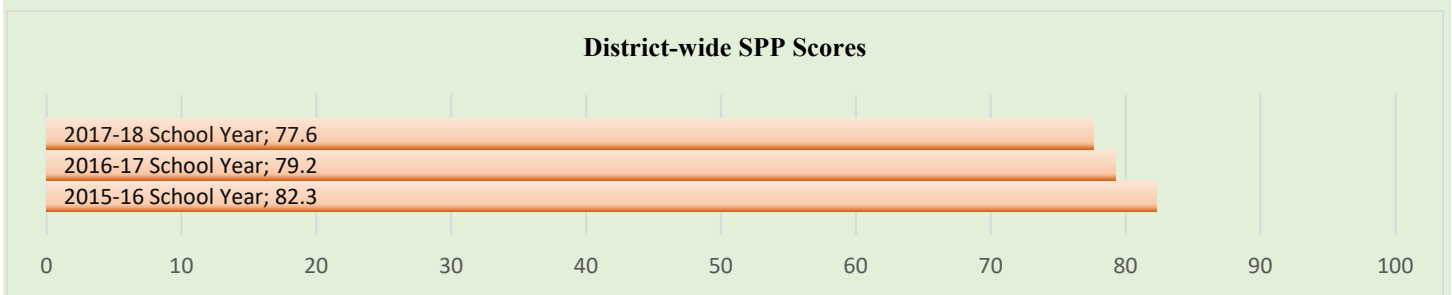


## Academic Information

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 2015-16, 2016-17, and 2017-18 school years.<sup>1</sup> 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.<sup>2</sup>



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

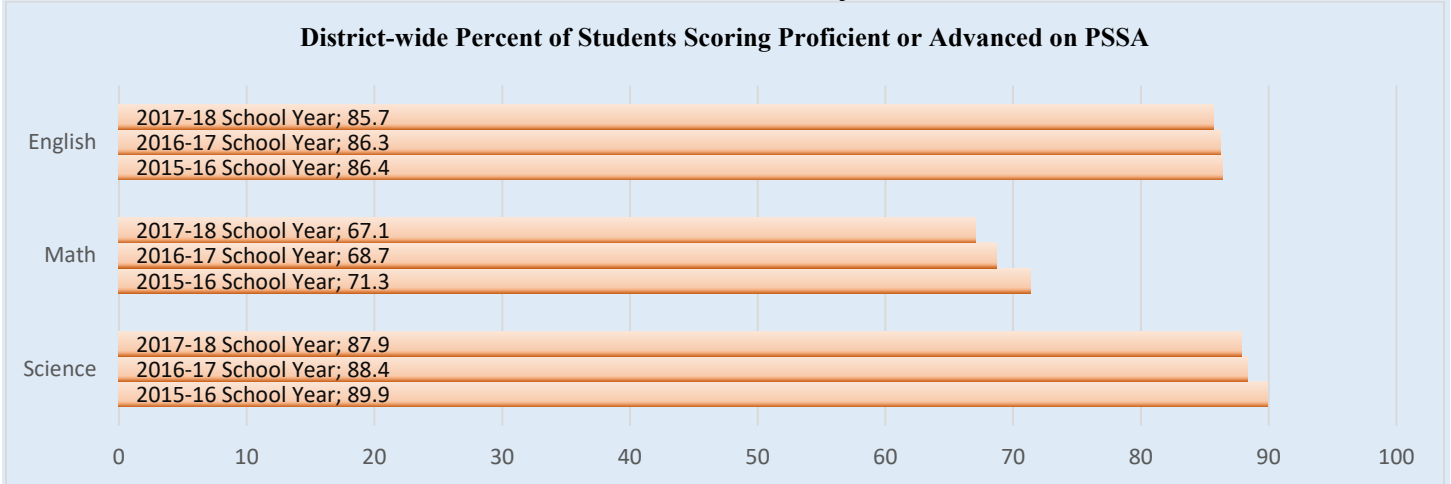
<sup>2</sup> PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA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

## Academic Information Continued

### What is the PSSA?

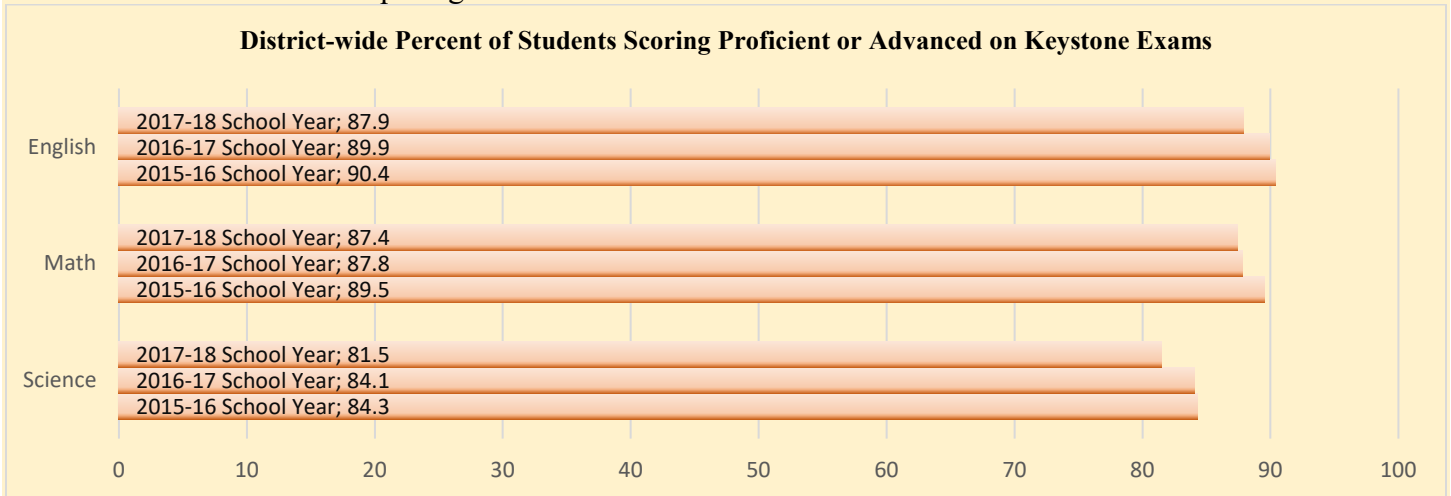
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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



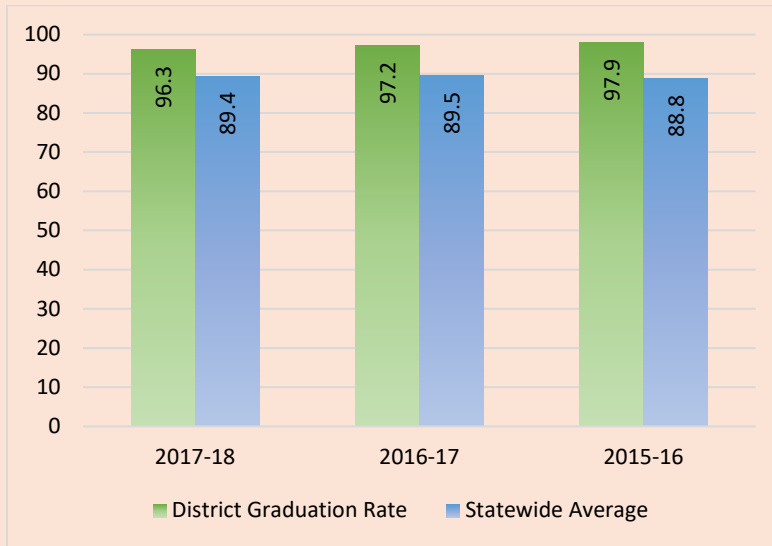
<sup>3</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1).



## 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.<sup>4</sup>



<sup>4</sup> 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 Failed to Adequately Develop and File Its Required Safety Plan

*Criteria relevant to the finding:*

#### Emergency Management Services Code (EMS Code)

Subsection (g) of Section 7701 (relating to Duties concerning disaster prevention) of the EMS Code provides:

“Plans.--Every school district [and other school entities] and custodial child care facility, in cooperation with the local Emergency Management Agency and the Pennsylvania Emergency Management Agency, shall develop and implement a comprehensive disaster response and emergency preparedness plan consistent with the guidelines developed by the Pennsylvania Emergency Management Agency and other pertinent State requirements. The plan shall be reviewed **annually** and modified as necessary. A copy of the plan shall be provided to the county emergency management agency.” (Emphasis added.) See 35 Pa.C.S. § 7701(g).

#### The State Board of Education’s Safe Schools regulations,

Subsections (a) and (b) of Section 10.24 (relating to Emergency and nonemergency response and preparedness). See 22 Pa. Code § 10.24(a) and (b).

The Central Bucks School District (District) failed to adequately maintain its safety plan as required by the state Emergency Management Services Code (EMS Code) and its associated regulations and to file its plan with the county emergency management agency (EMA).<sup>5</sup> The District did not provide sufficient and ongoing planning information for an emergency preparedness and disaster response plan pursuant to the EMS Code. These issues could jeopardize the safety and security of the District’s students, staff, contractors, and visitors in the event of a disaster or an emergency situation.

#### Background on Disaster Response and Emergency Preparedness Plans

Pursuant to the EMS Code, all Pennsylvania school entities are required to develop and implement a comprehensive disaster response and emergency preparedness plan (Plan) consistent with the guidelines developed by the Pennsylvania Emergency Management Agency (PEMA) and other pertinent State requirements. The Plan is required to be developed in cooperation with local emergency management agencies, as well as with PEMA.<sup>6</sup> School entities are also required to *annually* review and modify the Plan, as necessary. Further, a copy of the Plan must be provided to the respective county emergency management agency.<sup>7</sup>

When properly written and executed, a Plan serves as the primary directive in the event of a disaster, or emergency situation. According to the Pennsylvania *All Hazards School Safety Planning Toolkit*, a guide for assisting districts with the development of such plans, “Schools should use this plan to form a reference document that can be used in training, exercising and collaboration with responders, and as a reference during an incident.”<sup>8</sup> Further, the Plan should be customized to meet local needs and

<sup>5</sup> 35 Pa.C.S. § 7101 *et seq.* and the State Board of Education’s Safe Schools regulations, 22 Pa. Code Chapter 10, see in particular, 22 Pa. Code § 10.24.

<sup>6</sup> See 35 Pa.C.S. §§ 7313(4) and 7701(g). Subsection (4) of Section 7313 (relating to Powers and duties) of the EMS Code, PEMA is “[t]o provide technical advice and assistance to Commonwealth agencies, **political subdivisions, schools** and custodial child care facilities in the preparation of disaster emergency management plans or components thereof and to **periodically review** such **plans and suggest or require** revisions.” (Emphases added.) Ibid.

<sup>7</sup> 35 Pa.C.S. § 7701(g).

<sup>8</sup> The Pennsylvania Department of Education’s Office of Safe Schools webpage provides a link to the Pennsylvania *All Hazards School Safety Planning Toolkit*, which provides guidance to districts, charter schools, and other LEAs in developing safety plans. <http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>. Chapter I, Introduction, 0010 Purpose and Guidance Section A(2). Accessed June 20, 2019.

Criteria relevant to the finding  
(continued):

The Pennsylvania *All Hazards School Safety Planning Toolkit* offers best practices specific to comprehensive disaster response and emergency preparedness planning that applies to all school entities. See <http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>.

#### Act 44 of 2018

Please note that the Pennsylvania General Assembly adopted enhanced school safety and security provisions through Act 44 of 2018 with varying effective dates. A PowerPoint presentation linked below provides a good overview of this new legislation: [https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20\(Overview%20of%20Act%2044\).pdf](https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20(Overview%20of%20Act%2044).pdf)

capabilities.<sup>9</sup> According to both the Pennsylvania *All Hazards School Safety Planning Toolkit* and the U.S. Department of Education's (DOE) *Guide for Developing School Emergency Operations Plans*, the Plan should address the four phases of an emergency: 1) prevention/mitigation; 2) preparedness; 3) response; and 4) recovery. A well-detailed comprehensive plan should include, but not be limited to the following:<sup>10</sup>

- Organization and assignment of responsibilities
- Direction, control, and coordination
- Information collection, analysis, and dissemination
- Training and exercises
- Plan development and maintenance

In addition, the Plan should address the following functions, at a minimum:

- Communications
- Evacuation
- Shelter-in-place
- Lockdown
- Accounting for all persons
- Reunification
- Continuity of Operations
- Security
- Recovery
- Health and Medical

#### Weakness Identified in the District's Planning Efforts

We found several areas of concern during our review of the District's planning efforts regarding disaster response and emergency preparedness. While the District had some emergency procedures in place, the only Plan documentation it could provide was *dated December 2007* and it was *missing key components*. Overall, we found the District's planning efforts to be inadequate. Due to the sensitive nature of these issues, we did not include the specifics of these issues in this public report. Rather, we confidentially shared the results of our review of the District's safety planning efforts with designated school officials and distributed them via an encrypted, confidential email to appropriate law enforcement agencies having jurisdiction over the District. Generally speaking, the following areas of concern were noted:

- a. The District lacked a current comprehensive, District-wide Plan that includes all four phases of Emergency Management: Prevention-Mitigation, Preparedness, Response, and Recovery.
- b. The District's outdated plan was not developed in conjunction with community partners, like first responders or a safe schools committee.

<sup>9</sup> Ibid, Section B. Accessed June 28, 2019.

<sup>10</sup> Issued by the DOE, the Federal Emergency Management Agency, and several other agencies, "*Guide for Developing School Emergency Operations Plans*" 2013. pgs. 25-27. [https://rems.ed.gov/docs/REMS\\_K-12\\_Guide\\_508.pdf](https://rems.ed.gov/docs/REMS_K-12_Guide_508.pdf). Accessed June 20, 2019. Link also accessible from the Readiness and Emergency Management for Schools, U.S. DOE's Technical Assistance Center. <https://rems.ed.gov/>. Accessed June 20, 2019.

- c. The District did not have current, uniform building level plans for its 23 schools.

Additionally, we found the District failed to file a current Plan with its county EMA as required by the EMS Code. The District should have shared its Plan with the Bucks County EMA, which does not have a record of receiving a Plan from the District since 2007. Finally, we learned that the Board of School Directors approved a contract with an outside agency in April 2018 to complete Risk and Vulnerability Assessments (RVA) at the District's 23 school buildings for a total cost of \$66,700. The assessments were completed in August 2018, but our review revealed that the District had not yet addressed the weaknesses or implemented the recommendations.

According to the District's Director of Facilities and Energy Management, the weaknesses noted in the District's planning efforts were the result of turnover in the District's Administration and a lack of follow-up. We were also informed that the District failed to take action regarding the completed RVA because the District did not have a knowledgeable individual to oversee and implement the recommendations. Act 44 of 2018 required every district to appoint a school safety and security coordinator by no later than August 31, 2018.<sup>11</sup> The District did assign school safety and security responsibilities to its Director of Facilities within this time period; however, the Director had no knowledge of or experience with school safety and security issues. Therefore, safety-related weaknesses were not addressed.

### **Current Efforts**

After our review, the District met with the Bucks County Intermediate Unit 22 (IU) to request assistance with the development of a comprehensive, District-wide emergency preparedness and disaster response Plan. In March 2020, the District and the IU began working on the development of a new Plan, including the creation of standardized school building Plans. In addition, the District is updating its overall planning efforts, including updating safety related policies and procedures. Finally, the District is considering hiring a highly qualified individual as the Safety and Security Officer.

### **Conclusion**

In conclusion, the District's failure to provide sufficient, ongoing planning for its emergency preparedness and disaster response, ensure proper distribution of a current Plan to its county EMA, and consider implementation of recommendations identified in the completed risk and vulnerability assessments is troubling. Periodically reviewing and updating the District's Plan is extremely important to ensure that

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<sup>11</sup> See 24 P.S. § 13-1309-B (a).

administrators and staff know their roles and responsibilities during an emergency situation, and that emergency response protocols are uniform among the District's many school buildings. The weaknesses in the District's planning efforts increase the possibility of the District not adequately preparing for, responding to, or recovering from a potential emergency, thereby jeopardizing the safety and security of its students, staff, contractors, and visitors.

### **Recommendations**

The *Central Bucks School District* should:

1. Develop a comprehensive disaster response and emergency preparedness plan, in collaboration with community partners, which addresses all four phases of emergency management and includes individual building plans.
2. File a copy of the District's Plan with the local EMA and file any revisions to the Plan as needed thereafter. This should include any building floor plans.
3. Immediately consider the results and recommendations of the Risk and Vulnerability Assessments completed in 2018 by the District approved contractor and determine appropriate action.

### **Management Response**

District management provided the following response:

#### **Recommendation #1:**

In response to the Auditor General's finding, the District does have an Emergency Operations Plan (EOP) for every school and these are reviewed and updated annually. The 2019/2020 EOP's for each school are now on file in the Bucks County Emergency Operations Center (EOC).

Those plans were developed by each Principal along with input from their building Critical Event Response Teams (CERT) as well as local law enforcement agencies and first responders. The development, ongoing planning, and updating for each school EOP has been done at the building level which needs to be addressed so they are developed using a standard template, so they align with the District EOP. All of this will be completed under District level direction as well as oversight moving forward. The District is working with the Bucks County Intermediate Unit (IU) to develop a comprehensive District-wide plan that includes all four phases of Emergency Management: Prevention-Mitigation, Preparedness, Response, and Recovery. The recent situations with the school fires, security threats, and COVID-19 only underlines the need for these emergency plans even further. The Bucks IU has been given the

responsibility of facilitating this process under the Statewide Systems of Support process by the Pennsylvania Department of Education. The Bucks IU recently hired a Safety and Security Consultant who has a great deal of experience, including most recently working at Navigate-Prepared/ALICE. This is a great addition to their team, as he is very aware of the various formats of EOPs, management systems, and the processes of updating/establishing new EOPs. The Director of Operations – Bucks IU, has assigned Safety and Security Consultant as the main point of contact for all district EOP updates and ensuring that we have updated copies of these plans on-site at the County Emergency Operations Center (EOC). One of the Safety and Security Consultant’s primary responsibilities is to assist the District with the development of their EOPs to ensure full compliance with all statutory responsibilities and to improve the awareness and response by county officials, in the event of an emergency event. The individual school EOP’s will be developed and be consistent with the guidelines developed by the Pennsylvania Emergency Management Agency, and will align with the District-wide EOP. All of this will be completed for the 2020/2021 school year, and the District will file all plans at the EOC as required by the State Emergency Management Services (EMS) Code.

**Recommendation #2:**

In response to the Auditor General’s finding, the District has filed the 2019/2020 EOP’s for each school with the Bucks County Emergency Operations Center (EOC). Those plans have been developed by each Principal along with input from their building Critical Event Response Teams (CERT) as well as local law enforcement agencies and first responders.

Completed every two years, and most recently in April 2019, the District has a Memorandum of Understanding (MOU) in place with all eight law enforcement agencies that support our nine municipalities. The MOU’s are included in the school EOP’s and are on file at the EOC.

**Recommendation #3:**

In response to the Auditor General’s finding, the Risk and Vulnerability Assessments (RVA) completed in 2018 by the outside agency provided “observations” and “considerations” for the District to review and decide if appropriate action was required. Over the past two years, the District has addressed 14 of the assessment’s observations.

## **Auditor Conclusion**

We are pleased that the District has begun implementing our audit recommendations and that the District addressed 14 of its approved RVA contractor “observations” and “considerations.” We will evaluate the effectiveness of the corrective actions taken during our next audit of the District.

## Status of Prior Audit Findings and Observations

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Our prior audit of the Central Bucks School District (District) released on July 15, 2015, resulted in one observation, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in each status section below.

### Auditor General Performance Audit Report Released on July 15, 2015

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**Prior Observation: The District Will Pay an Estimated \$390,728 as a Result of the Superintendent's Early Termination**

Prior Observation

Summary:

On July 24, 2012, the District's Board of School Directors (Board) entered into an employment contract (Contract) with an individual to serve as the District's Superintendent. On July 3, 2013, after the former Superintendent had served only ten months of the Contract, the Board approved a Separation Agreement and General Release (Agreement) with the former Superintendent, which terminated his employment with the District effective on July 31, 2013. As a result of prematurely ending the Contract, the Agreement required the District to make payments to the former Superintendent totaling \$390,728.

Prior Recommendations: We recommended that the District should:

1. Ensure that future employment contracts with prospective administrators contain adequate termination provisions sufficient to protect the interests of the District and its taxpayers in the event that the employment ends prematurely for any reason.
2. Re-evaluate the effectiveness of hiring an outside firm during the superintendent search process before spending money on such services in the future.
3. Provide as much information as possible to the taxpayers of the District explaining the reasons for entering into separation agreements and justifying the District's expenditure of public funds for this purpose.
4. Require the Board to include in its Superintendent employment contracts provisions that address the need to comply with Section 1073 of the Public School Code (PSC) when entering into separation agreements.

Current Status:

The District implemented our prior audit recommendations. On July 1, 2014, the District updated its employment contract with termination provisions that would protect the interests of the District and taxpayers in the case that employment is terminated prematurely for individually contracted employees. The District did not use an outside firm to assist in conducting a search for its Superintendent. Instead, the



District contracted with the Bucks County Intermediate Unit 22 to assist in the search process. The District has procedures in place to provide the taxpayers sufficient information pertaining to separation agreements between the District and administrators. The District included provisions that complied with Section 1073 of the PSC when it enters into a separation agreement.

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

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>12</sup> is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

### Scope

Overall, our audit covered the period July 1, 2014 through June 30, 2018. In addition, the scope of each individual audit objective is detailed on the next page.

The Central Bucks School District's (District) management is responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements).<sup>13</sup> In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, if applicable, that we considered to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

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<sup>12</sup> 72 P.S. §§ 402 and 403.

<sup>13</sup> Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

## Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2014 through June 30, 2018. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's efficiency and effectiveness in the following areas:

- ❖ School Safety
- ❖ Transportation Operations
- ❖ Administrator Separations
- ❖ Bus Driver Requirements

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

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, memorandums of understanding with local law enforcement, and fire drills?<sup>14</sup> 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, safety plans, training schedules, fire drills, anti-bullying policies, and after action reports. In addition, based on the completion of Risk and Vulnerability Assessments, we interviewed administrators and reviewed document. We assessed if the District had implemented basic safety practices.<sup>15</sup> Due to the sensitive nature of school safety, the full results of our review of this objective area are not described in our audit report. The full results were shared with District officials, PDE, and other appropriate agencies deemed necessary.<sup>16</sup> A partial result of our review for this objective can found in the Finding beginning on page 6 of this report.
- Did the District ensure compliance with applicable laws and regulations governing supplemental transportation operations, and did the District receive the correct supplemental transportation reimbursement from the Commonwealth?<sup>17</sup>
  - ✓ To address this objective, we assessed the District's internal controls for obtaining, processing, and reporting supplemental transportation data to PDE. We randomly selected of 60 of the 1620 non-public students that the District transported for the 2017-18 school year.<sup>18</sup> We reviewed the

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<sup>14</sup> 24 P.S. § 13-1301-A *et seq.*, 35 Pa.C.S. § 7701, and 24 P.S. § 15-1517.

<sup>15</sup> Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

<sup>16</sup> Other law enforcement agencies include the Pennsylvania State Police, the Attorney General's Office, and local law enforcement with jurisdiction over the District's school buildings.

<sup>17</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

<sup>18</sup> 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.

individual student's request for transportation to determine if all nonpublic school students were accurately reported to PDE. Our review of this objective did not disclose any reportable issues.

- 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 District comply with the Public School Code<sup>19</sup> and the Public School Employees' Retirement System (PSERS) guidelines when calculating and disbursing final salaries and leave payouts for these contracted employees?
  - ✓ To address this objective, we reviewed the contracts, leave records, board meeting minutes, board policies, and payroll records for all four individually contracted administrators who separated employment from the District during the period of July 1, 2014 through August 31, 2018. We reviewed the final payouts to determine that they were calculated correctly. We verified that leave payouts were not reported as eligible wages to PSERS. We verified the reason for the separation was made public through the board meeting minutes and that a board vote was conducted according to Section 508 of the Public School Code. Our review of this objective did not disclose any reportable issues.
  
- Did the District ensure that all bus drivers transporting District students are Board approved and had the required driver's license, physical exam, training, background checks, and clearances<sup>20</sup> as outlined in applicable laws?<sup>21</sup> 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 bus driver qualification documents and procedures for being made aware of who transported students daily. We determined if all drivers were Board approved by the District. We randomly selected 60 of the 336 District and contracted bus and van drivers transporting District students as of February 13, 2020 and reviewed documentation to determine if the District complied with the requirements for bus drivers' qualifications and clearances.<sup>22</sup> We also determined if the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physicals. Our review of this objective did not disclose any reportable issues.

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<sup>19</sup> 24 P.S. § 10-1073(e) (2) (v).

<sup>20</sup> 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.

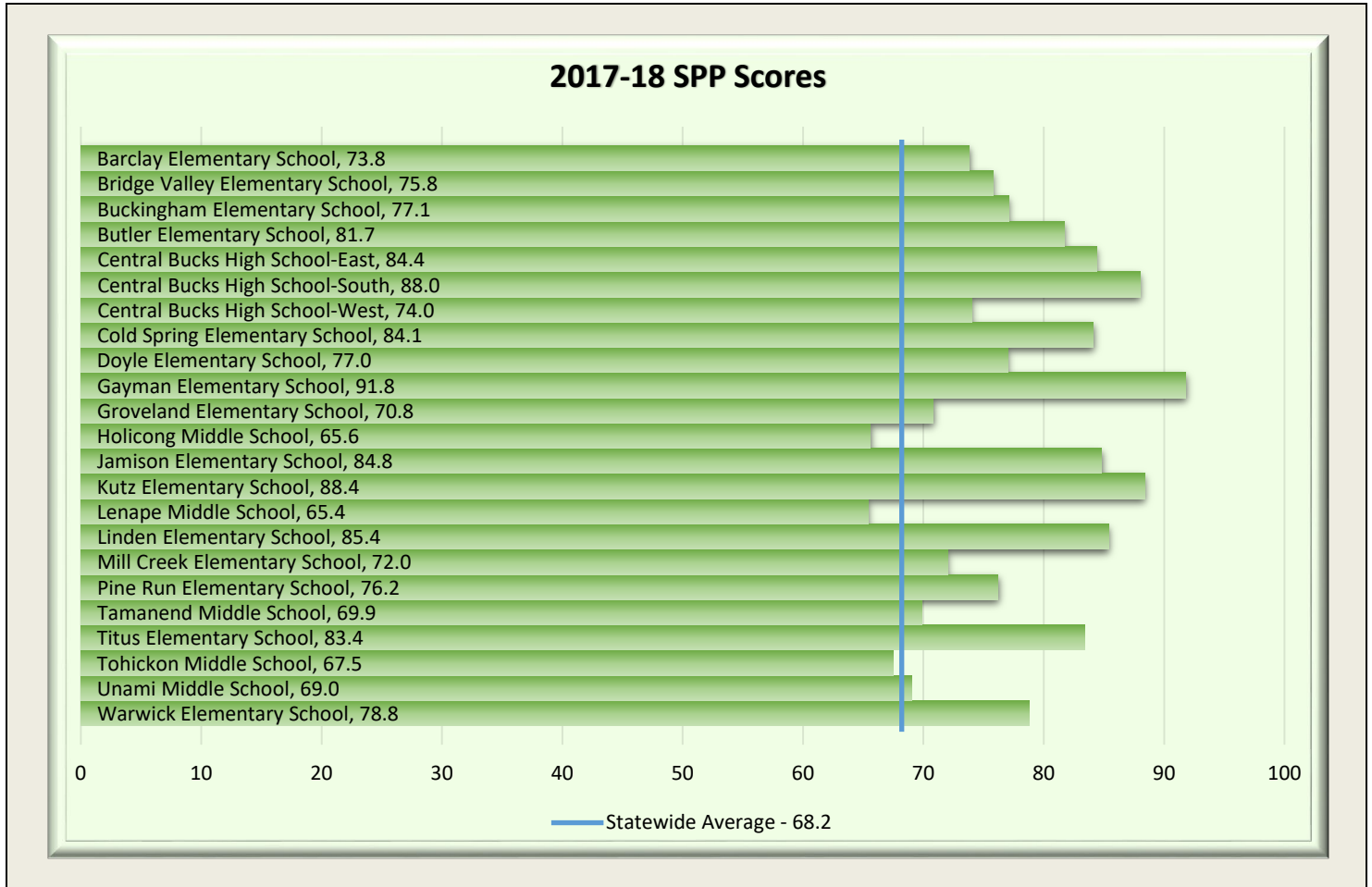
<sup>21</sup> 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 Pa. Code Chapter 8.

<sup>22</sup> 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.

## Appendix B: Academic Detail by School Building

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>23</sup> 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>24</sup>

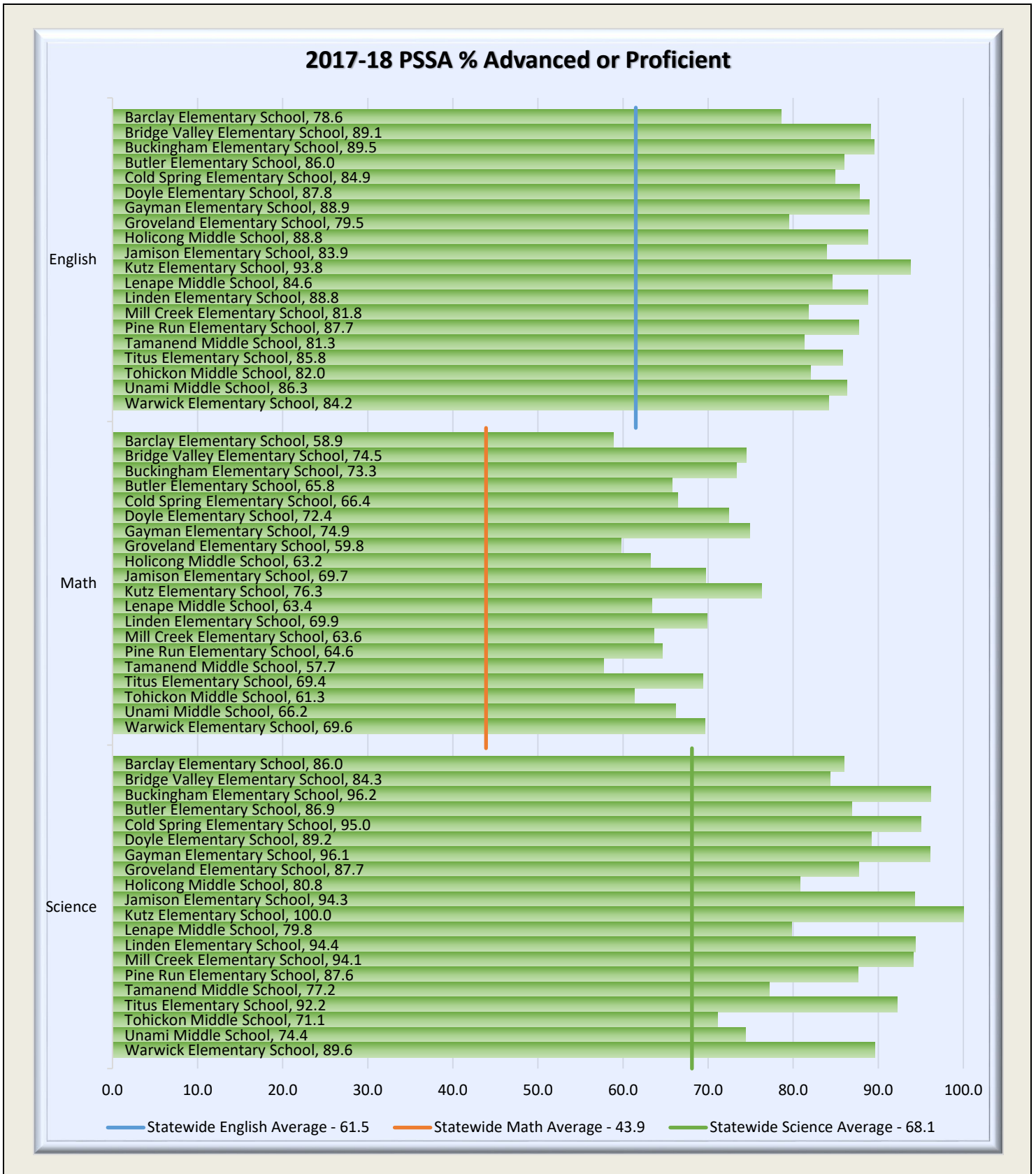
### 2017-18 Academic Data School Scores Compared to Statewide Averages



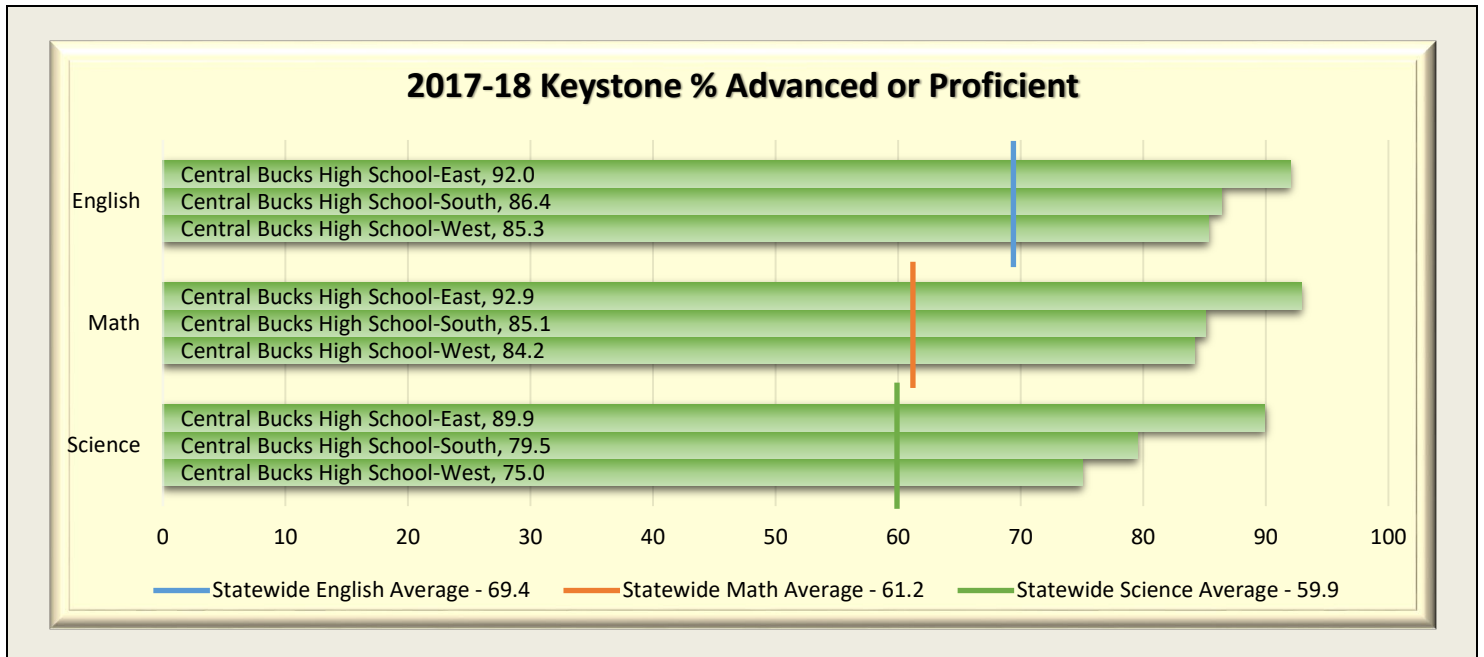
<sup>23</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

<sup>24</sup> 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.

**2017-18 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**

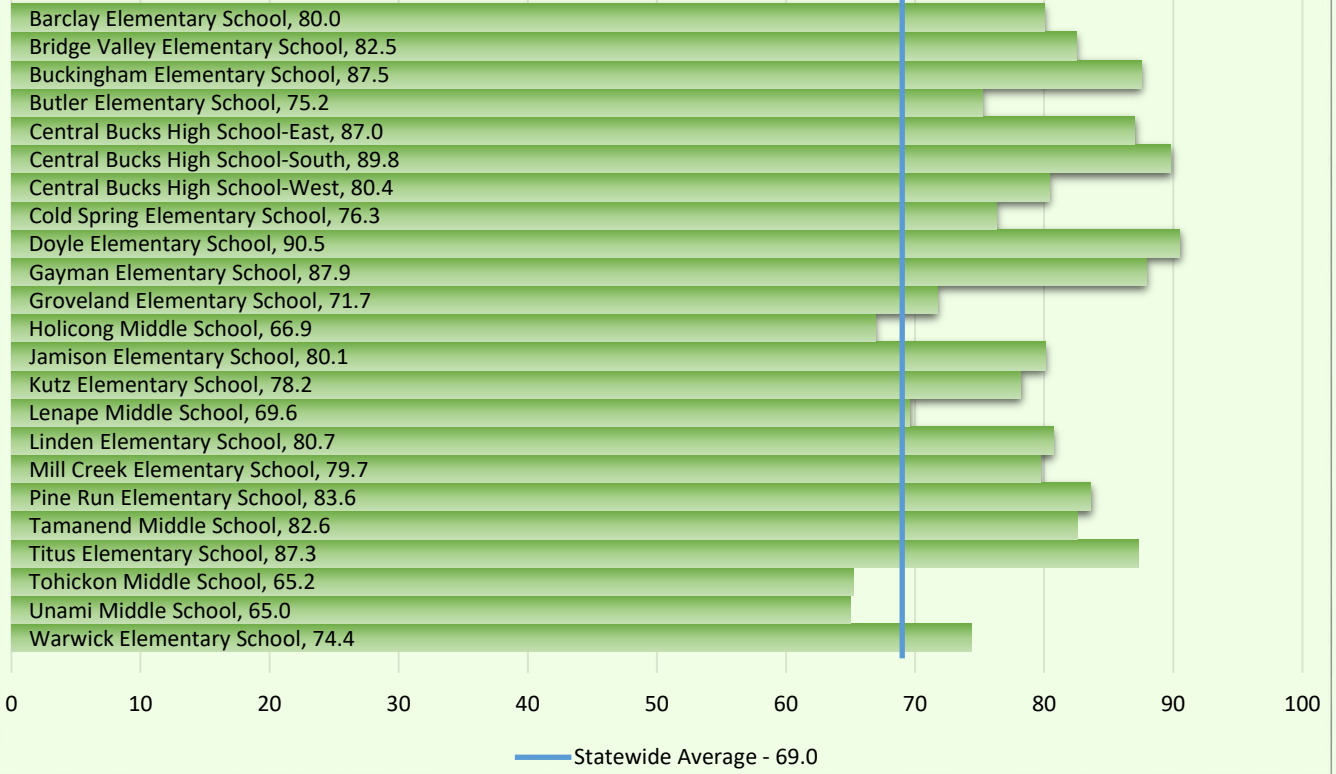


**2017-18 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**



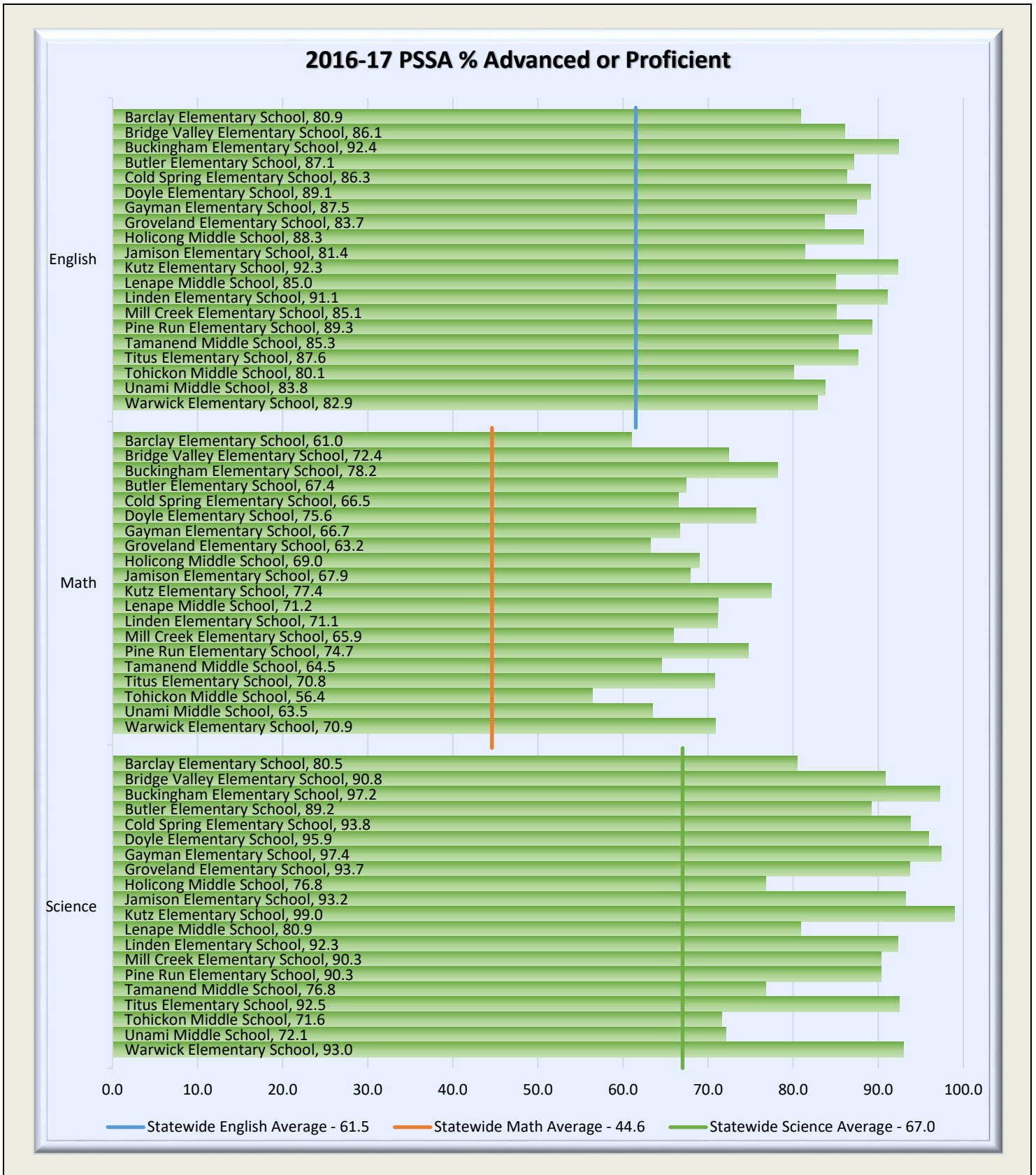
**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages**

**2016-17 SPP Scores**

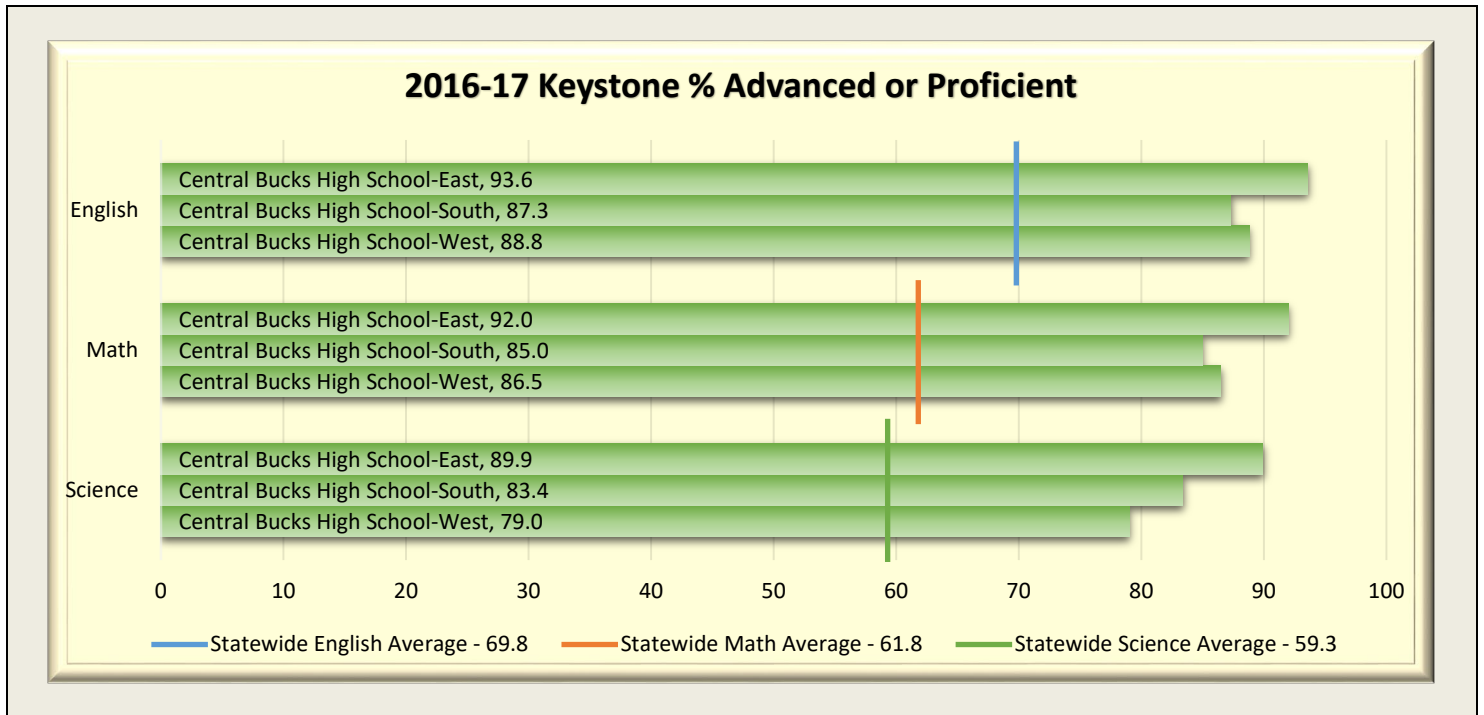




**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**

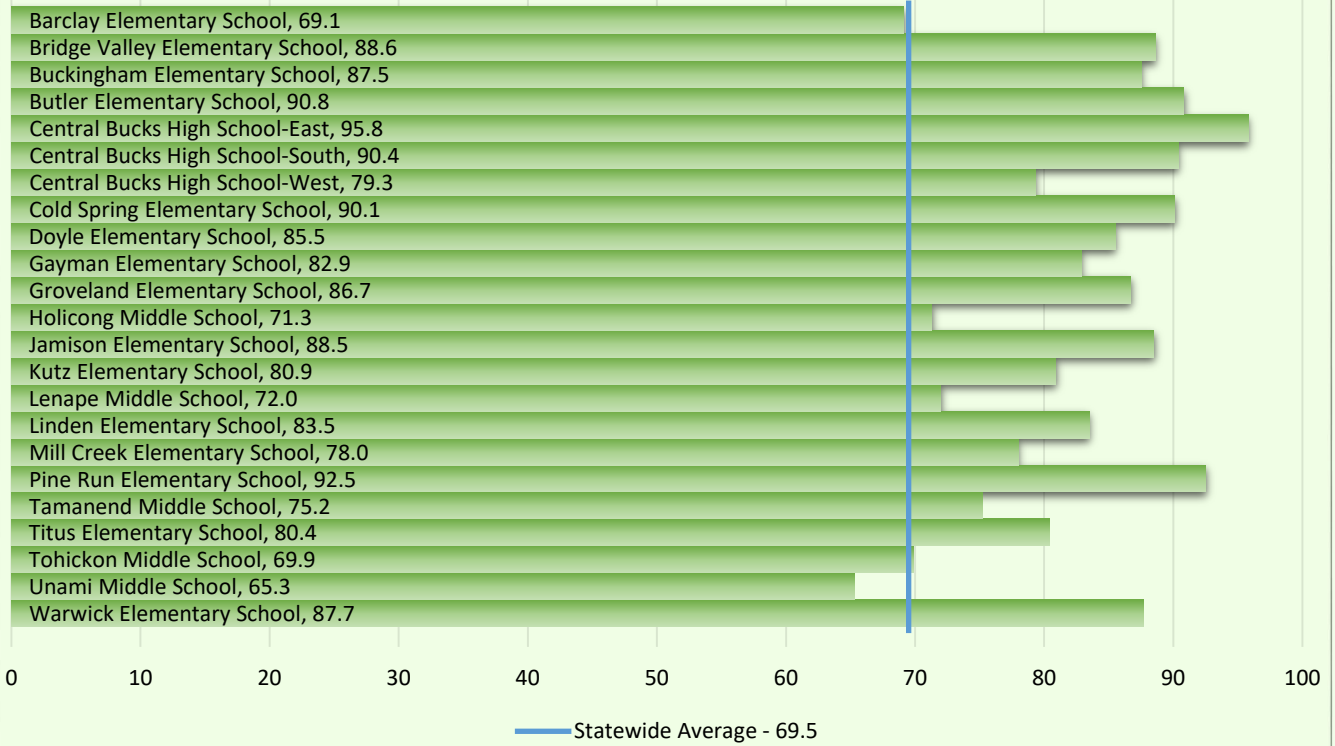


**2016-17 Academic Data**  
**School Scores Compared to Statewide Averages (continued)**

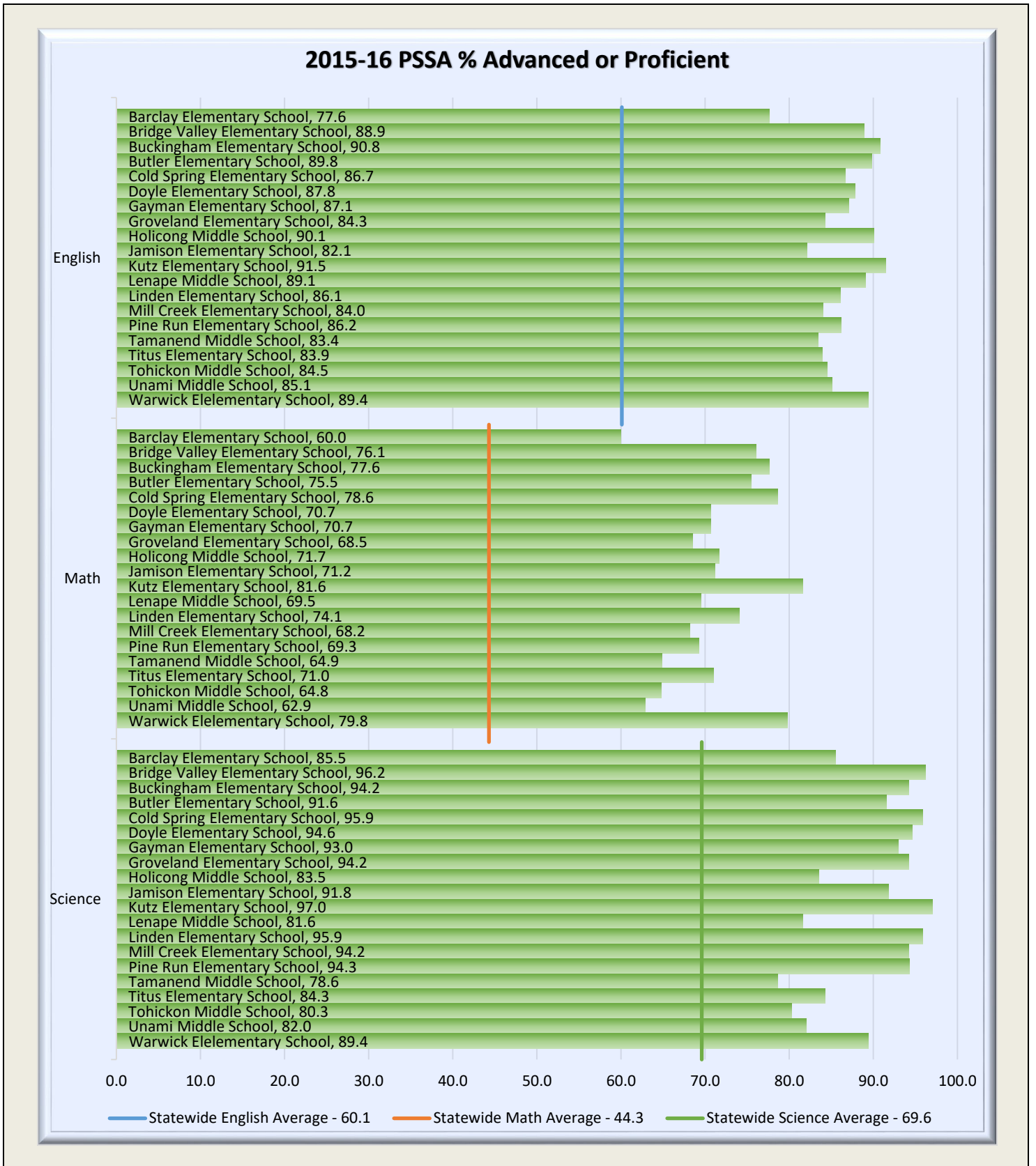


**2015-16 Academic Data**  
**School Scores Compared to Statewide Averages**

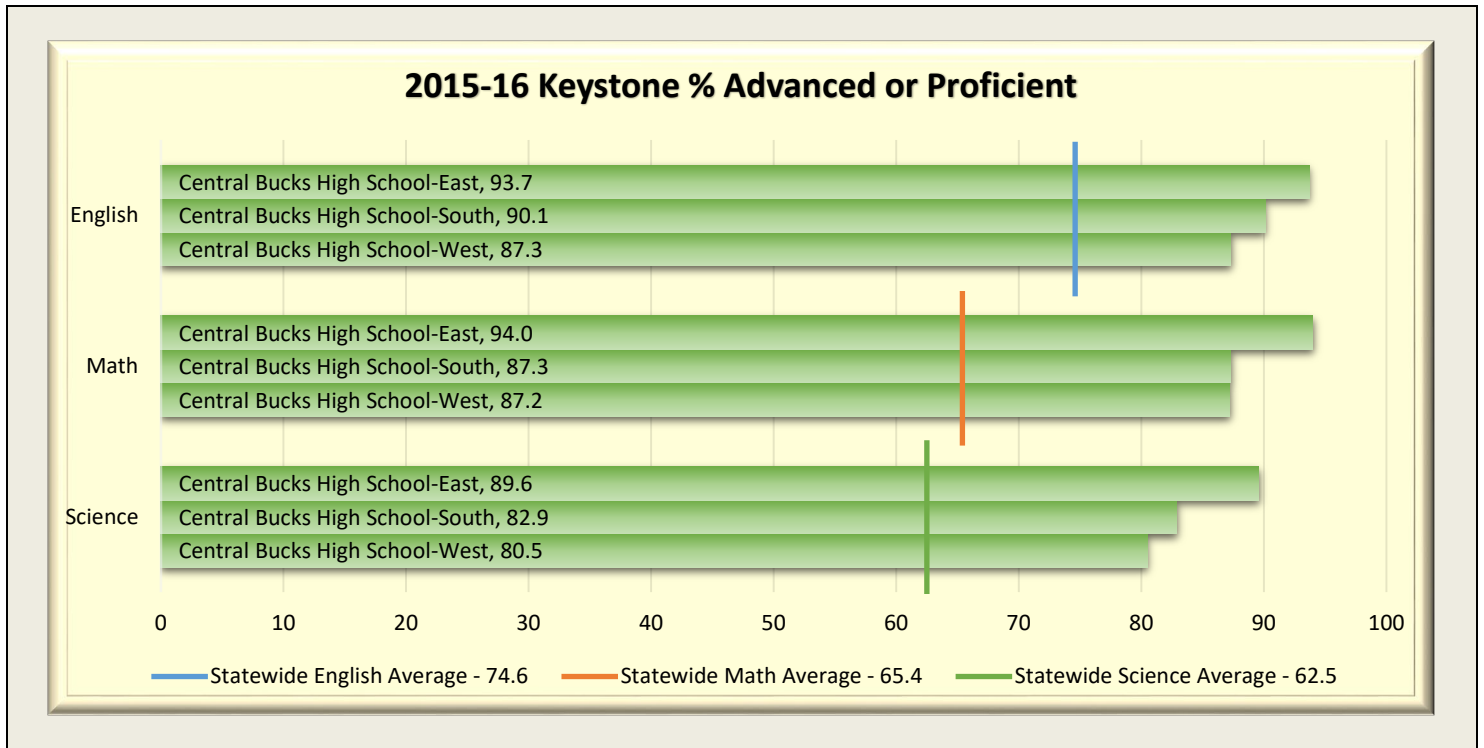
**2015-16 SPP Scores**



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



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



## **Distribution List**

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Pennsylvania Department of Education  
4th Floor, 333 Market Street  
Harrisburg, PA 17126

**Dr. David Wazeter**

Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

**Mr. Nathan Mains**

Executive Director  
Pennsylvania School Boards Association  
400 Bent Creek Boulevard  
Mechanicsburg, PA 17050

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