

PERFORMANCE AUDIT

Bermudian Springs School District Adams County, Pennsylvania

November 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Shane Hotchkiss, Superintendent
Bermudian Springs School District
7335 Carlisle Pike
York Springs, Pennsylvania 17372

Mr. Jordan L. Lehr, Board President
Bermudian Springs School District
7335 Carlisle Pike
York Springs, Pennsylvania 17372

Dear Dr. Hotchkiss and Mr. Lehr:

We have conducted a performance audit of the Bermudian Springs School District (District) for the period July 1, 2013 through June 30, 2017, 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
- Nonresident Student Membership
- Administrator Contract Buyout
- Bus Driver Requirements

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

- The District Incorrectly Reported the Number of Nonpublic School and Charter School Students Transported Resulting in an Overpayment of \$20,405

Dr. Shane Hotchkiss
Mr. Jordan L. Lehr
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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

November 20, 2018

cc: **BERMUDIAN SPRINGS SCHOOL DISTRICT** Board of School Directors

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Background Information

School Characteristics 2016-17 School Year ^A	
County	Adams
Total Square Miles	75
Number of School Buildings	3
Total Teachers	132
Total Full or Part-Time Support Staff	115
Total Administrators	16
Total Enrollment for Most Recent School Year	2,005
Intermediate Unit Number	12
District Vo-Tech School	Gettysburg Tech Prep

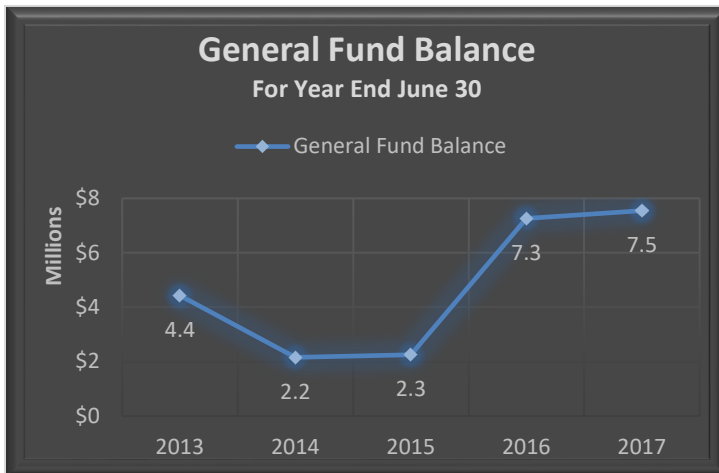
A - Source: Information provided by the District administration and is unaudited.

Mission Statement^A

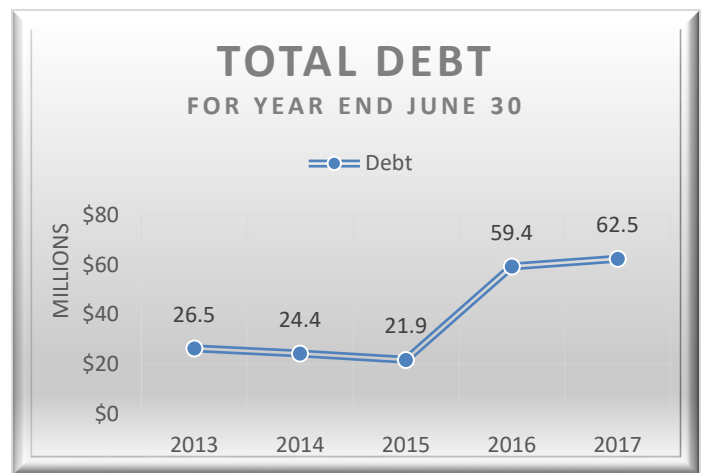
Inspiring to lead, learn, compete and serve.

Financial Information

The following pages contain financial information about the Bermudian Springs 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**.

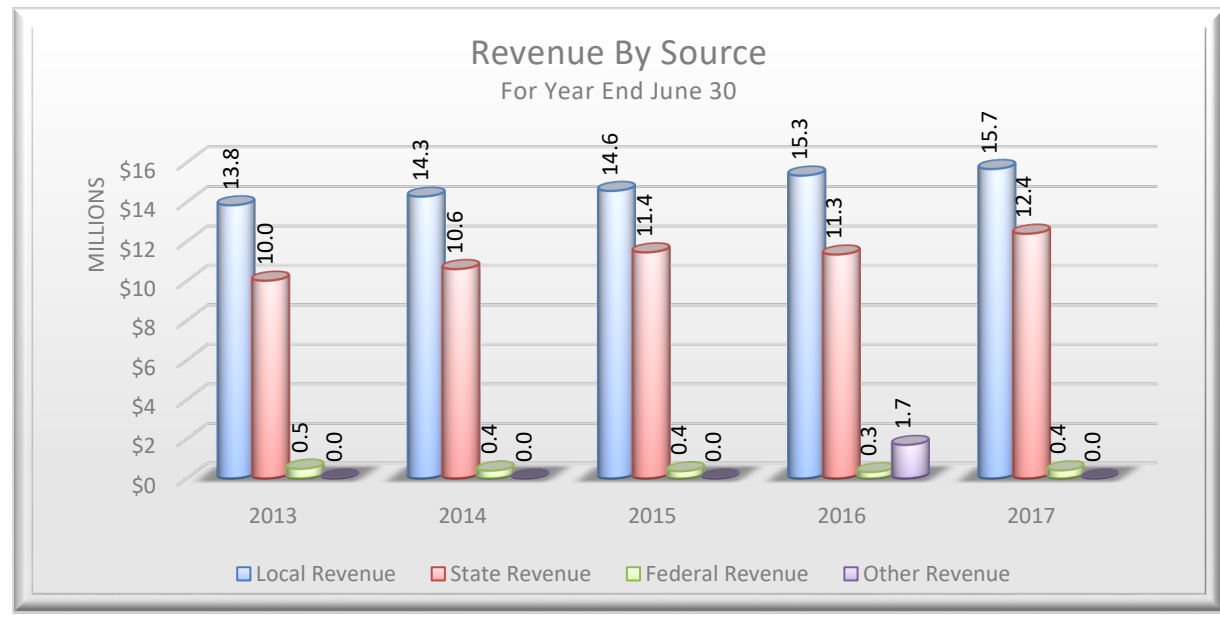
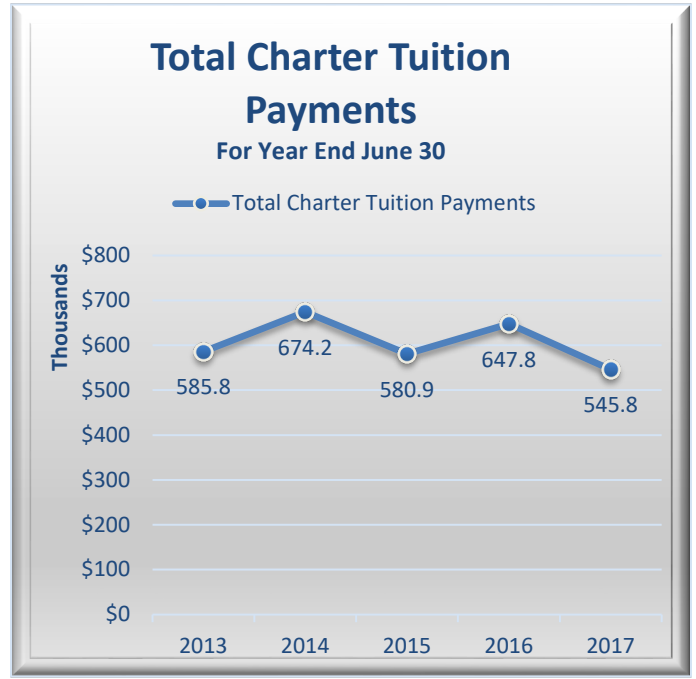
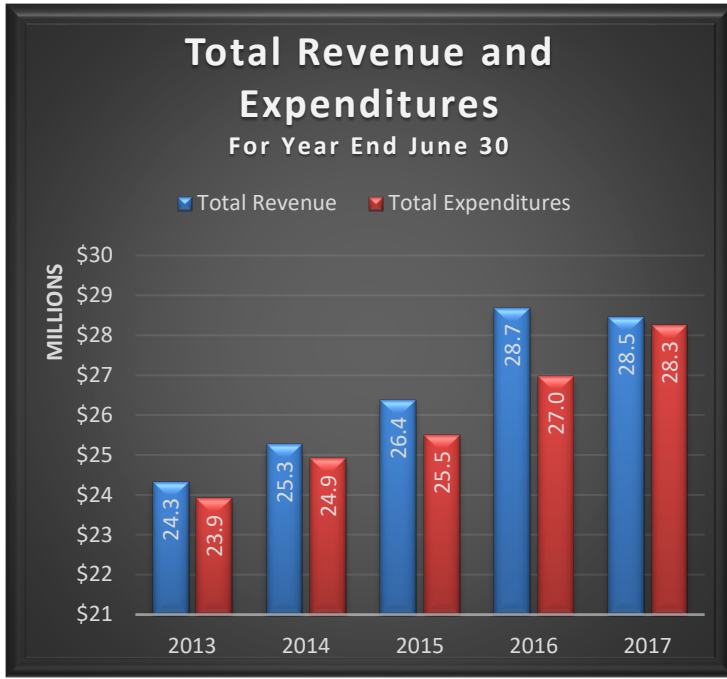


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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.

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.¹ 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.² 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.³

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.⁴ 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.⁵ 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.

¹ 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.

² 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.

³ 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.

⁴ 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.

⁵ 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.⁶ 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.

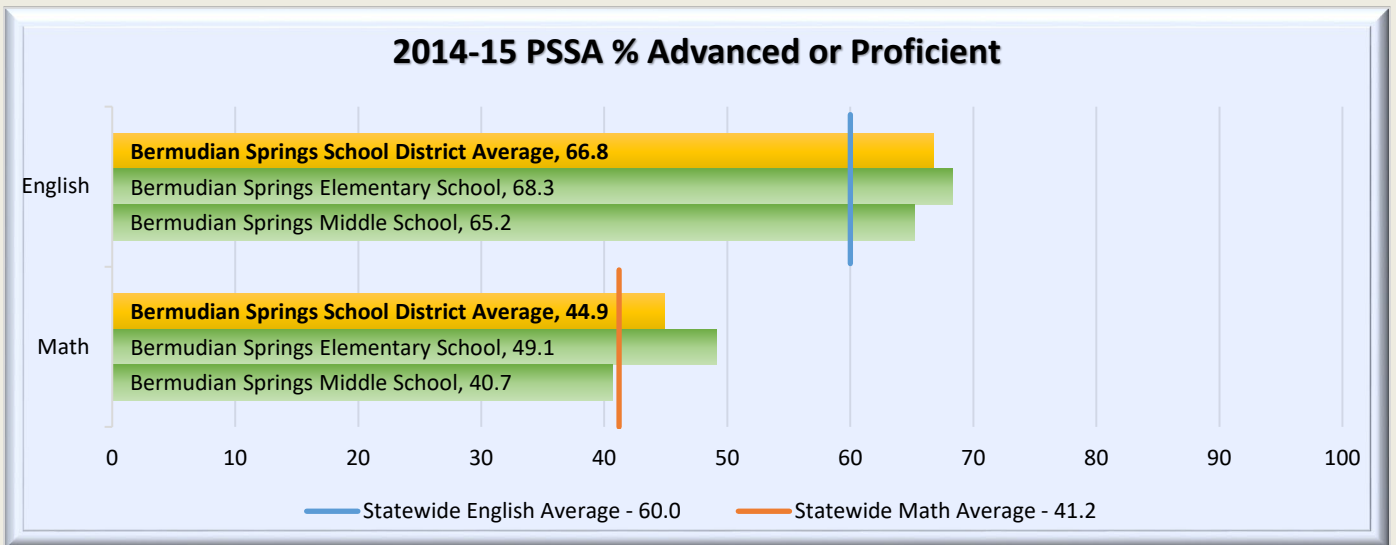
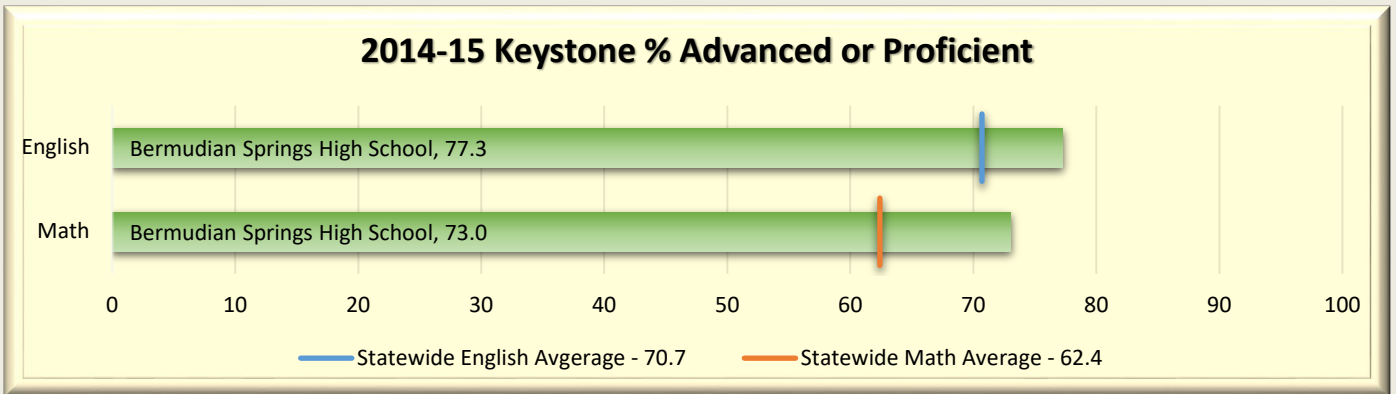
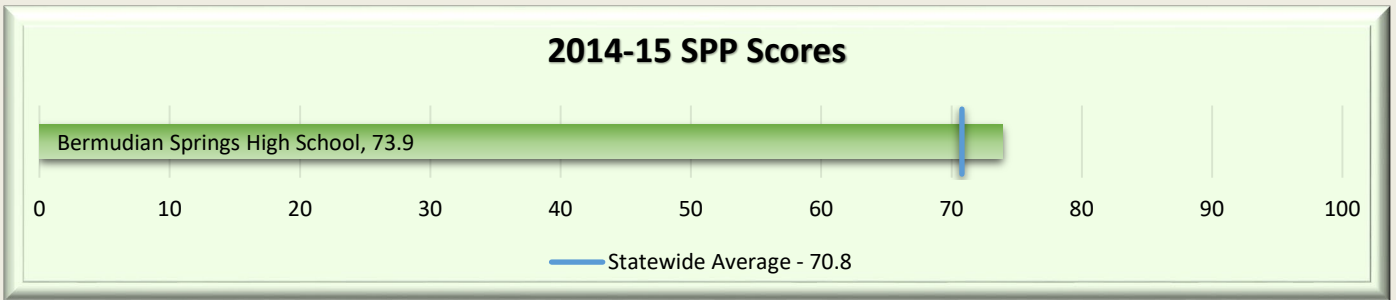
What is a 4-Year Cohort Graduation Rate?

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.⁷

⁶ 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.

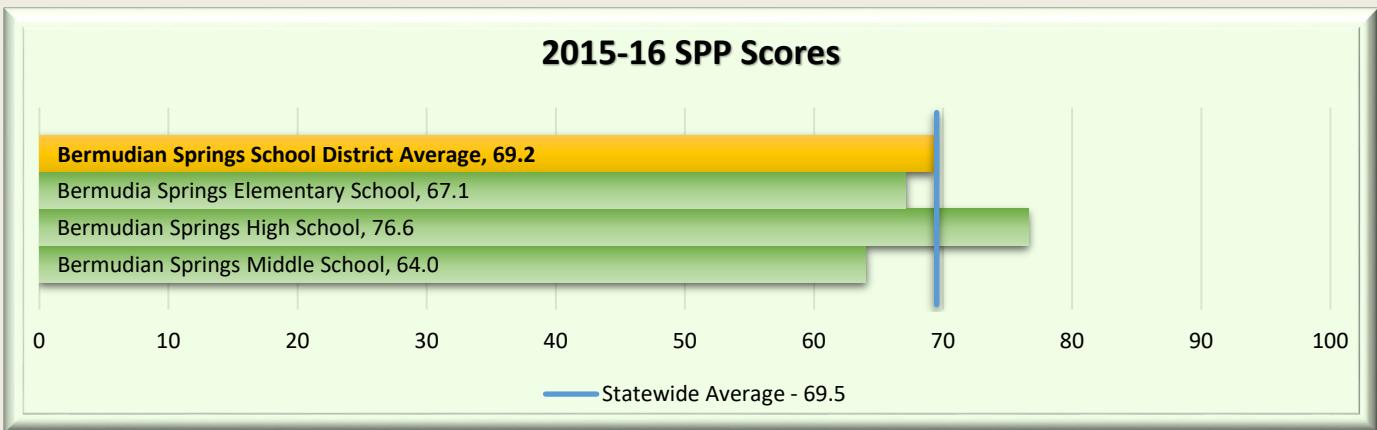
⁷ The PDE also calculates 5-year and 6-year cohort graduation rates. Please visit the PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

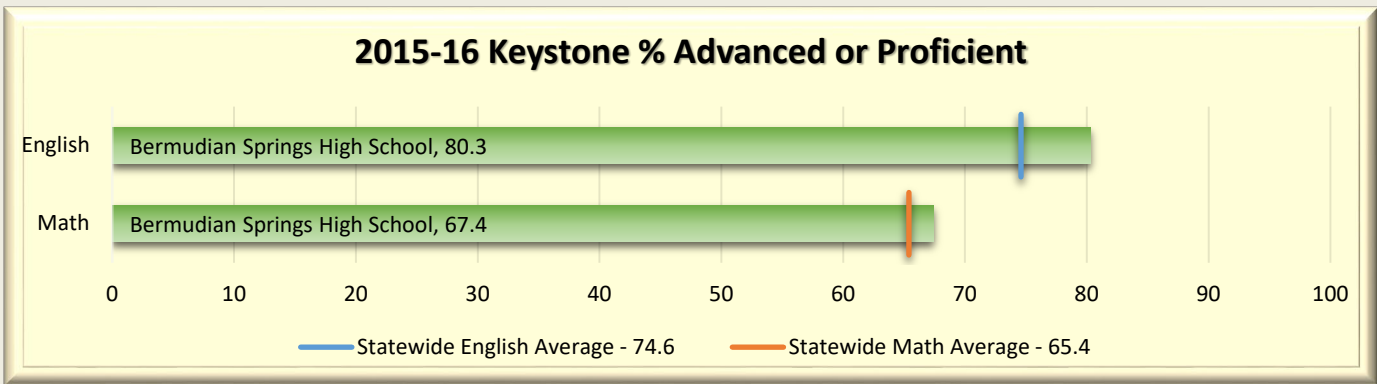


2015-16 Academic Data
School Scores Compared to Statewide Averages

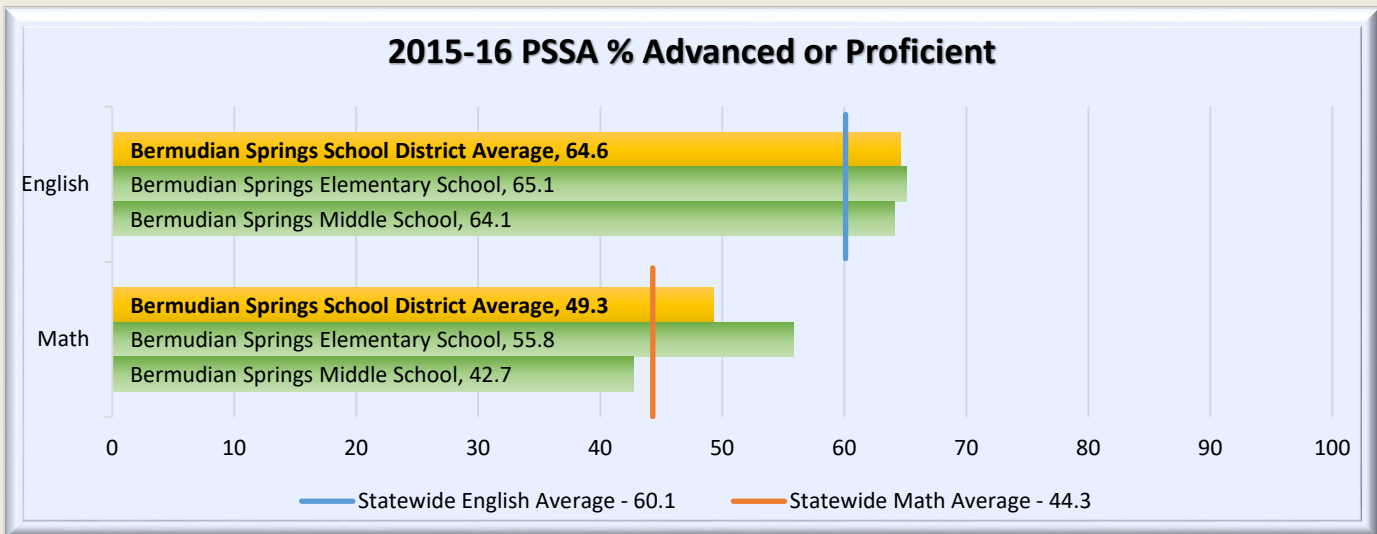
2015-16 SPP Scores



2015-16 Keystone % Advanced or Proficient

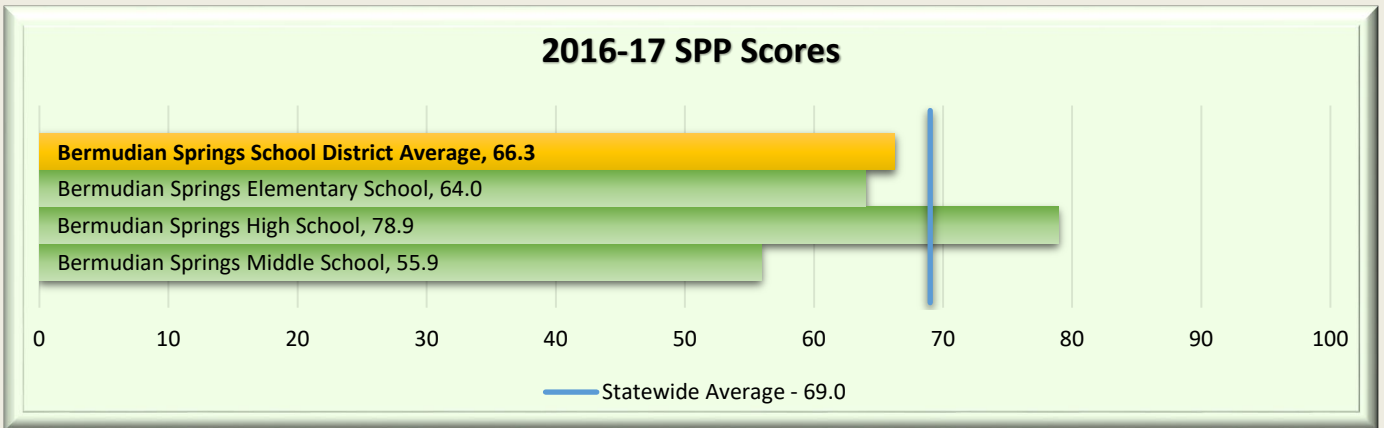


2015-16 PSSA % Advanced or Proficient

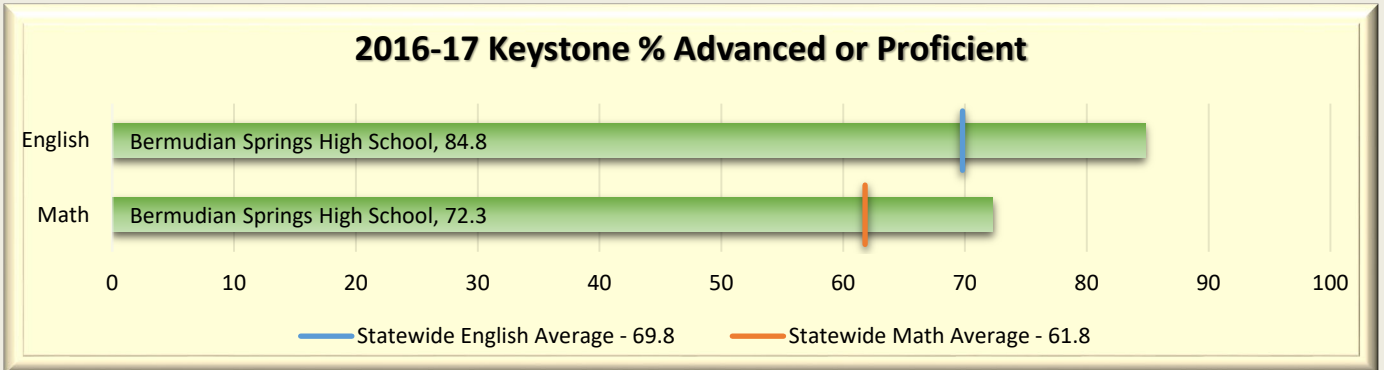


2016-17 Academic Data
School Scores Compared to Statewide Averages

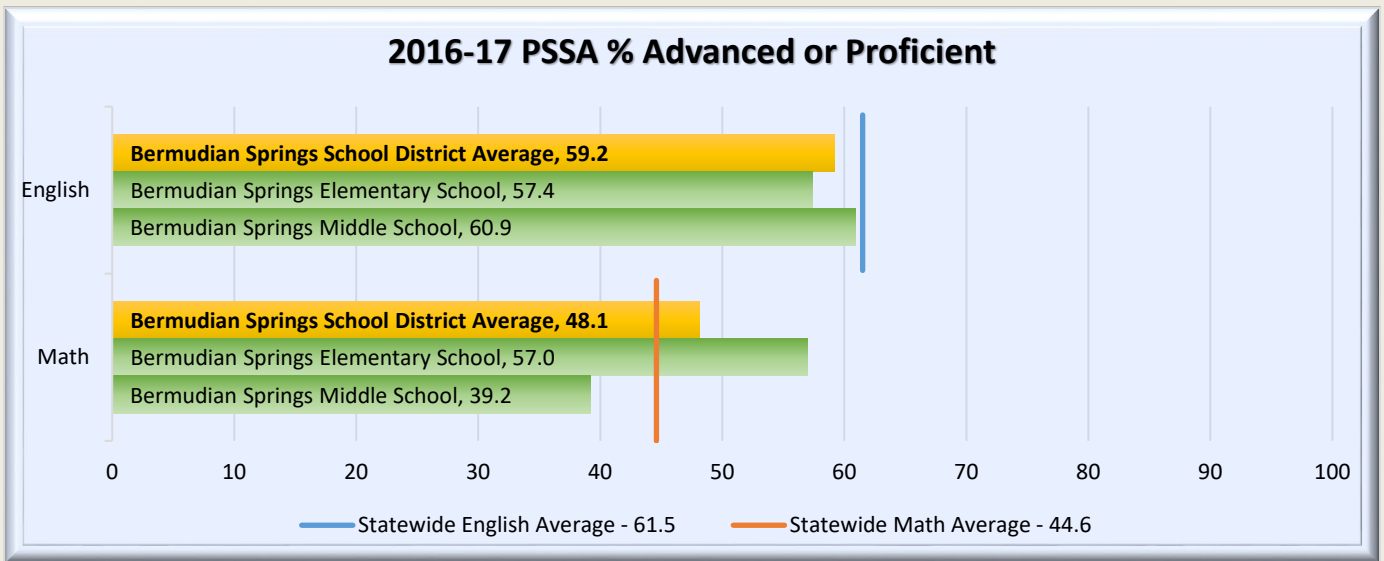
2016-17 SPP Scores



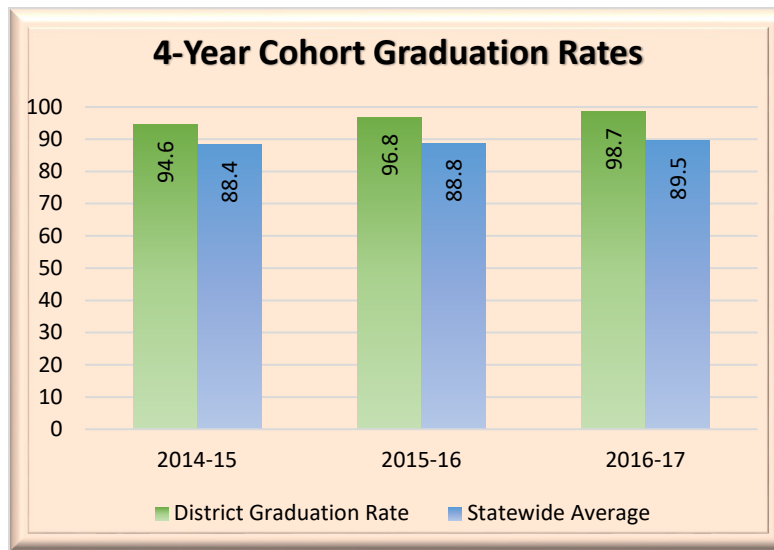
2016-17 Keystone % Advanced or Proficient



2016-17 PSSA % Advanced or Proficient



Graduation Data
District Graduation Rates Compared to Statewide Averages



Finding

Finding

The District Incorrectly Reported the Number of Nonpublic School and Charter School Students Transported Resulting in an Overpayment of \$20,405

Criteria relevant to the finding:

Supplemental Transportation Subsidy for Public Charter School and Nonpublic Students

The Charter School Law (CSL), through its reference to Section 2509.3 of the Public School Code (PSC), provides for an additional, per student subsidy for the transportation of charter school students. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Section 1726-A(a) of the CSL addresses the transportation of charter school students in that, “[s]tudents who attend a charter school located in their school district of residence, a regional charter school of which the school district is a part or a charter school located outside district boundaries at a distance not exceeding ten (10) miles by the nearest public highway shall be provided free transportation to the charter school by their school district of residence on such dates and periods that the charter school is in regular session whether or not transportation is provided on such dates and periods to students attending schools of the district. . . .”

The Bermudian Springs School District (District) was overpaid a total of \$20,405 in transportation reimbursement from the Pennsylvania Department of Education (PDE). This overpayment was due to the District improperly reporting the number of charter school and nonpublic school students transported by the District during the 2013-14, 2014-15, 2015-16, and 2016-17 school years.

According to the Public School Code (PSC), a nonpublic school is defined, in pertinent part, as a nonprofit school other than a public school within the Commonwealth of Pennsylvania, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements.⁸

The PSC requires school districts to provide transportation services to students who reside in its district and who attend a charter school or nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district. This reimbursement was made applicable to the transportation of charter school students pursuant to an equivalent provision in the Charter School Law (CSL), which refers to Section 2509.3 of the PSC.⁹

⁸ *See* Section 922.1-A(b) (relating to “Definitions”) of the PSC, 24 P.S. § 9-922.1-A(b).

⁹ *See* 24 P.S. § 17-1726-A(a) which refers to 24 P.S. § 25-2509.3. A charter school is an independent public school and educates public school students within the applicable school district. *See* 24 P.S. § 17-1703-A (relating to “Definitions”).

*Criteria relevant to the finding
(continued):*

Section 1726-A(a) of the CSL further provides for districts to receive a state subsidy for transporting charter school students both within and outside district boundaries in that, “[d]istricts providing transportation to a charter school outside the district and, for the 2007-2008 school year and each school year thereafter, districts providing transportation to a charter school within the district shall be eligible for payments under section 2509.3 for each public school student transported.”

Section 2509.3 of the PSC provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. This payment provision is also applicable to charter school students through Section 1726-A(a) of the CSL. *See* 24 P.S. § 17-1726-A(a); 24 P.S. § 25-2509.3.

Sworn Statement and Annual Filing Requirements:

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

Section 2543 of the PSC, which is entitled, “**Sworn statement** of amount expended for reimbursable transportation; payment; withholding,” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year. . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” (Emphases added.)

The following table summarizes the District’s reporting errors by school year and the resulting cumulative overpayment:

Bermudian Springs School District Nonpublic and Charter School Over-reporting Errors			
School Year	Nonpublic Students Over Reported	Charter School Students Under Reported	Overpayment
2013-14	13	(13)	\$0.00
2014-15	21	0	\$8,085
2015-16	22	(3)	\$7,315
2016-17	14	(1)	\$5,005
Total:	70	(17)	\$20,405

For the 2013-14 school year, the District reported the 13 charter school students transported as nonpublic school students. Since the District did not report those students as both nonpublic school student and charter school students transported, there was no monetary effect for this reporting error. However, the District reported the 21 charter school students transported during the 2014-15 school year as both charter school and nonpublic school students transported. The double reporting of those students led to an overpayment of \$8,085. The District double reported charter school students transported during the 2015-16 and 2016-17 school years as well. This led to overpayments of \$7,315 and \$5,005 during the 2015-16 and 2016-17 school years, respectively. Additionally, the District underreported four charter school students transported during each of these school years.

We provided the PDE with reports detailing the nonpublic and charter school reporting errors for the 2013-14, 2014-15, 2015-16, and 2016-17 school years. The PDE requires these reports to verify the overpayment to the District. The District’s future transportation subsidies should be adjusted

by the amount of the overpayment.

Recommendations

The *Bermudian Springs School District* should:

1. Perform yearly reconciliations of bus rosters to student requests for transportation to ensure nonpublic and charter school students reported separately and accurately to the PDE.
2. Implement a procedure to have a District official, other than the person who prepares the data, review and approve transportation data prior to submission to the PDE to help ensure accuracy.

The *Pennsylvania Department of Education* should:

3. Adjust the District's future transportation subsidy to resolve the \$20,405 overpayment to the District.

Management Response

District management provided the following response:

The District is required to report transportation data through the Etran system to the Pennsylvania Department of Education (PDE) every year. There is a tremendous amount of work and energy that is required from the Director of Transportation every year to submit this data. The finding is a result of the lack of clarity within the Etran reporting system specifically related to reporting non-public students as well as charter school students. We reported non-public and charter school students in the non-public category since there are technically both non-public students and that is what caused the overpayment. Now that District knows that PDE does not want them reported together the District will assure that the non-public and charter school students are not combined when submitting the Etran report in the future.

The District already has a yearly reconciliation process in place for bus rosters to student request for transportation. Again, the reason for the finding is totally due to a lack of clarity in the Etran system and not the process the District has in place.

The Director of Transportation will prepare the information for Etran system and the Business Manager will review and approve the information prior to submission. Since we now know that PDE does not consider charter school students as non-public students for Etran submissions purposes the District will not include them moving forward.

Auditor Conclusion

We are pleased to see that the District has a better understanding of the PDE transportation reporting requirements after our audit. We will review the corrective action discussed by the District and any other corrective action taken by the District during our next audit.

Status of Prior Audit Findings and Observations

Our prior audit of the Bermudian Springs School District (District) released on September 28, 2014, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to the Pennsylvania Department of Education (PDE), interviewed District personnel, and performed audit procedures as detailed in the status section below.

Auditor General Performance Audit Report Released on September 28, 2014

Prior Finding: **District Lacks Sufficient Internal Controls Over Its Pupil Membership Data**

Prior Finding Summary: During our prior audit of the District, we found that the District did not have adequate internal controls to ensure that its child accounting data entered was accurate. Our review found that child accounting personnel did not reconcile the data being submitted to the PDE via the Pennsylvania Information Management System (PIMS) with information provided from the Lincoln Intermediate Unit 12 (Intermediate Unit). In addition, instructions from the Intermediate Unit regarding the reporting of special education classes were not followed.

Prior Recommendations: We recommended that the District should:

1. Review all enrollment percentages to ensure accuracy of the data being submitted to PIMS.
2. Follow Intermediate Unit instructions regarding how membership data is to be reported. Double check student data being submitted to ensure that membership data for students in special education programs is not being double reported (once by the Intermediate Unit and once by the District).
3. Ensure that documentation is available to support all membership data reported in PIMS for students from other local education agencies.
4. Ensure that data for all students appearing on the Intermediate Unit printouts is included in the data reported in PIMS in accordance with Intermediate Unit and PIMS instructions. If the students are denoted as 1305 nonresident children, ensure that agency placement letters are available and report the correct classification

for these students in accordance with Intermediate Unit instructions.

5. Compare data to be submitted in PIMS to Intermediate Unit reports to ensure that data is being reported for all students in accordance with the Intermediate Unit instructions.
6. Review subsequent year reports and, if errors are found, submit revised reports.

Current Status:

During our current audit, we found the District did implement our prior recommendations. The District reviewed enrollment percentages and followed Intermediate Unit instructions before submitting child accounting data in PIMS. The District ensured documentation and data for all students appearing on Intermediate Unit printouts is available to support all membership data reported to PIMS. In addition, we performed procedures to determine the accuracy of nonresident student membership reported to the PDE for the 2014-15 and 2015-16 school years. Our testing revealed nonresident student membership submitted to the PDE for these two school years was accurate.

Appendix: 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,¹⁰ 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, 2013 through June 30, 2017. In addition, the scope of each individual audit objective is detailed on the next page.

The Bermudian Springs 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).¹¹ In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider 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.

¹⁰ 72 P.S. §§ 402 and 403.

¹¹ 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, academic performance data, 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, 2013 through June 30, 2017. 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:

- ✓ Transportation Operations
- ✓ Nonresident Student Membership
- ✓ Administrator Contract Buyout
- ✓ Bus Driver Requirements
- ✓ School Safety

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

- ✓ Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?¹²
 - To address this objective, we reviewed the transportation data reported to the PDE for the 2013-14, 2014-15, 2015-16, and 2016-17 school years to determine the accuracy of the reported number of all nonpublic and charter school students the District transported.¹³ We reviewed bus rosters, requests for transportation, and other supporting documentation to determine if all nonpublic and charter school students transported by the District were accurately reported to the PDE and that the District was receiving the correct subsidy for these students. The results of our review of this objective can be found in the Finding on page 9 in this report.

¹² See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹³ The District reported 0 charter school students in the 2013-14 school year, 21 in the 2014-15 school year, 19 in the 2015-16 school year, and 14 in the 2016-17 school year. The District reported 55 nonpublic school students in the 2013-14 school year, 55 in the 2014-15 school year, 55 in the 2015-16 school year, and 49 in the 2016-17 school year.

- ✓ Did the District accurately report nonresident students to the PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁴
 - To address this objective, we reviewed all 20 nonresident students reported by the District to the PDE during the period July 1, 2014 through June 30, 2016. We obtained documentation to verify that the custodial parent or guardian was not a resident of the District and that the custodial parent received a stipend for caring for the student. The student listings were compared to the total days reported on the Membership Summary and Instructional Time and Membership Report to ensure that the District received correct reimbursement for these students. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buyout, what were the reasons for the termination/settlement, and did the employment contracts comply with the Public School Code¹⁵ and Public School Employees' Retirement System (PSERS) guidelines?
 - To address this objective, we reviewed the contracts, board meeting minutes, board policies, and payroll records for both administrators who separated employment from the District during the period July 1, 2013 through June 30, 2017. We verified the reasons for the separation and whether the total cost of the separation was made public during board meetings. We reviewed payroll records to ensure that these payments were correctly reported to PSERS. We also reviewed the contract for the current Superintendent, to determine it complied with provisions of the Public School Code, regarding inclusion of termination, buyout, and severance provisions. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?¹⁶ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - To address this objective, we randomly selected 10 of the 32 bus drivers employed by the District's bus contractors and approved by the District to transport District students as of July 10, 2018.¹⁷ We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures, when followed, ensure compliance with

¹⁴ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹⁵ 24 P.S. § 10-1073(e)(v).

¹⁶ 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.

¹⁷ 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 population.

bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District take actions to ensure it provided a safe school environment?¹⁸
 - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, anti-bullying policies, fire drill documentation, and after action reports. In addition, we conducted on-site reviews at all three of the District's buildings to assess whether the District had implemented basic safety practices.¹⁹ Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials, the PDE, and other appropriate agencies deemed necessary.

¹⁸ 24 P.S. § 13-1301-A *et seq.*

¹⁹ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

Distribution List

This report 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
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Joe Torsella

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

Mrs. Danielle Mariano

Director
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4th Floor, 333 Market Street
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