

# PERFORMANCE AUDIT

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## Conrad Weiser Area School District Berks County, Pennsylvania

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March 2022



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

Dr. Ryan Giffing, Superintendent  
Conrad Weiser Area School District  
44 Big Spring Road  
Robesonia, Pennsylvania 19551

Mr. Francis Kaczmarczyk, Board President  
Conrad Weiser Area School District  
44 Big Spring Road  
Robesonia, Pennsylvania 19551

Dear Dr. Giffing and Mr. Kaczmarczyk:

We have conducted a performance audit of the Conrad Weiser Area School District (District) for the period July 1, 2016 through June 30, 2020, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in Appendix A of this report:

- Transportation Operations
- Bus Driver Requirements
- Nonresident Student Data
- Administrator Separations
- Financial Stability

We also evaluated the application of best practices in the area of school safety and determined compliance with certain requirements in this area, including compliance with fire and security drills. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the full results in this report. However, we communicated the full results of our review of school safety to District officials, the Pennsylvania Department of Education (PDE), and other appropriate officials as deemed necessary.

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

Our audit identified areas of noncompliance and significant internal control deficiencies in the areas of transportation operations and bus driver requirements. These deficiencies are detailed in the two findings of this report. A summary of the results is presented in the Executive Summary section of this report.

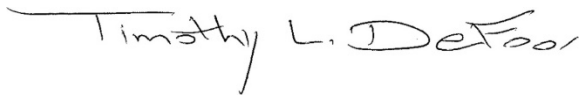
In addition, we identified internal control deficiencies in the areas of nonresident student data and administrator separations that were not significant but warranted the attention of District management and those charged with governance. Those deficiencies were communicated to District management and those charged with governance for their consideration.

Dr. Ryan Giffing  
Mr. Francis Kaczmarczyk  
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Our audit findings and recommendations have been discussed with the District's management, and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and relevant requirements.

We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor  
Auditor General

March 28, 2022

cc: **CONRAD WEISER AREA SCHOOL DISTRICT** Board of School Directors

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## Executive Summary

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### **Audit Work**

The Pennsylvania Department of the Auditor General conducted a performance audit of the Conrad Weiser Area School District (District). Our audit sought to answer certain questions regarding the District's application of best practices and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Our audit scope covered the period July 1, 2016 through June 30, 2020, except as otherwise indicated in the audit scope, objectives, and methodology section of the report (see Appendix A). Compliance specific to state subsidies and reimbursements was determined for the 2016-17 through 2019-20 school years.

### **Audit Conclusion and Results**

Our audit found areas of noncompliance and significant internal control deficiencies as detailed in the two findings in this report.

#### **Finding No. 1: The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Transportation Data.**

We found that the District did not implement an adequate internal control system over the categorization and reporting of supplemental transportation data. Consequently, for four consecutive years, the District inaccurately reported to the Pennsylvania Department of Education the number of nonpublic students it transported. While the net monetary effect of these errors was zero, the absolute value of the errors we identified for the 2016-17 through 2019-20 school years was \$8,470 (see page 7).

#### **Finding No. 2: The District Did Not Implement Adequate Internal Controls to Ensure Compliance with Driver Qualifications and Background Clearance Requirements.**

We found that the District did not implement sufficient internal controls to meet its statutory obligations under the Public School Code and associated regulations related to the employment of individuals having direct contact with students during the 2021-22 school year. Specifically, we found that the District did not timely obtain, review, and monitor bus and van driver records or monitor who was driving school vehicles on a daily basis for its primary and supplemental transportation contractors (see page 12)

**Status of Prior Audit Findings and Observations.**  
There were no findings or observations in our prior audit report.

## Background Information

School Characteristics 2020-21 School Year*	
Counties	Berks & Lancaster
Total Square Miles	100
Number of School Buildings	5 <sup>A</sup>
Total Teachers	229
Total Full or Part-Time Support Staff	175
Total Administrators	18
Total Enrollment for Most Recent School Year	2,483
Intermediate Unit Number	14
District Career and Technical School	Berks Career and Technology Center

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

A – Academic data for the Weiser Decisions building is included with the data from the high school or middle school as appropriate.

### Mission Statement\*

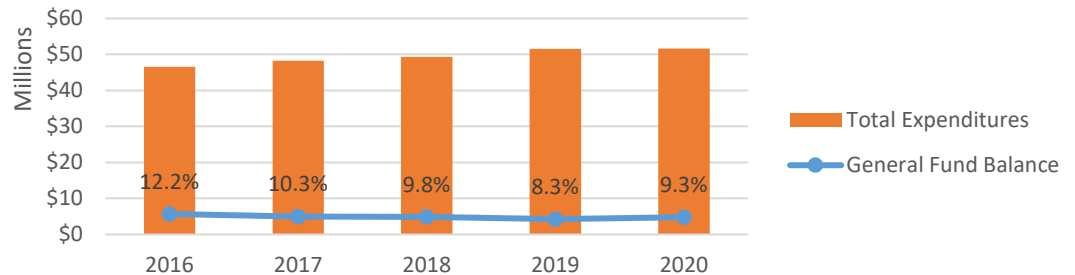
To provide an educational environment which enables all students to acquire the abilities to benefit from the past, to contribute to the present, and to excel in the future.

## Financial Information

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

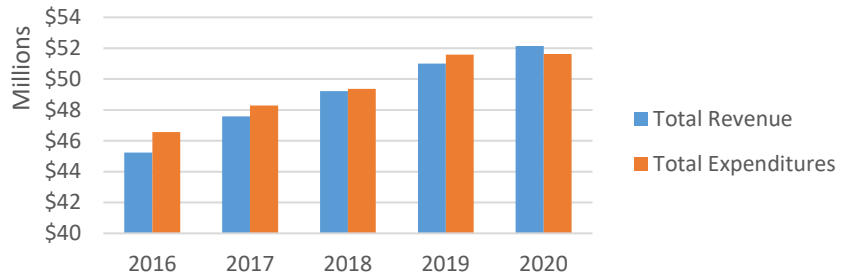
### General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$5,689,545
2017	\$4,984,949
2018	\$4,847,651
2019	\$4,263,150
2020	\$4,785,435



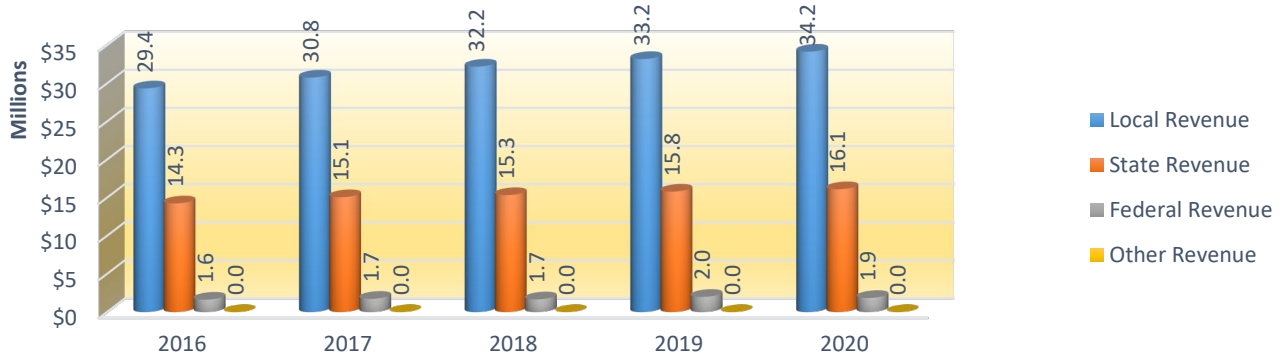
### Revenues and Expenditures

	Total Revenue	Total Expenditures
2016	\$45,247,520	\$46,564,543
2017	\$47,589,976	\$48,294,574
2018	\$49,228,482	\$49,365,781
2019	\$51,008,504	\$51,593,004
2020	\$52,147,549	\$51,625,265

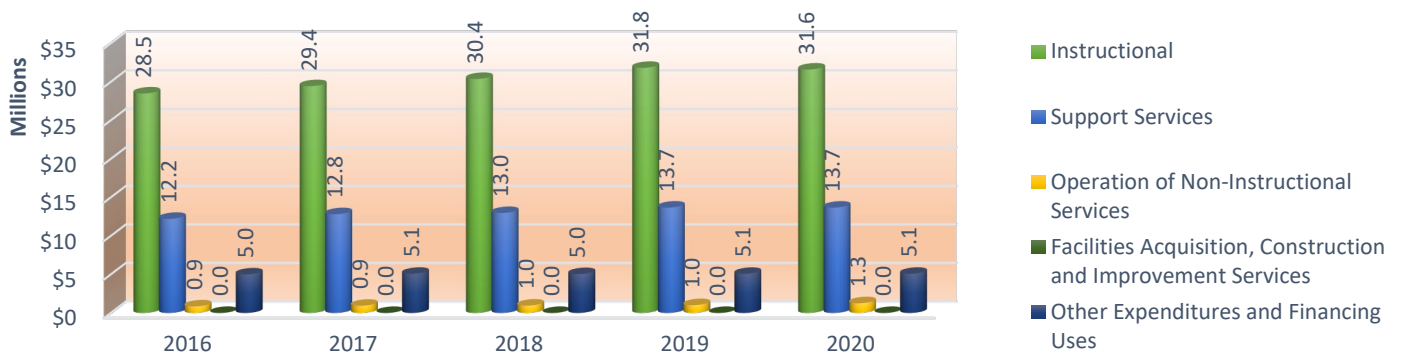


## Financial Information Continued

### Revenues by Source

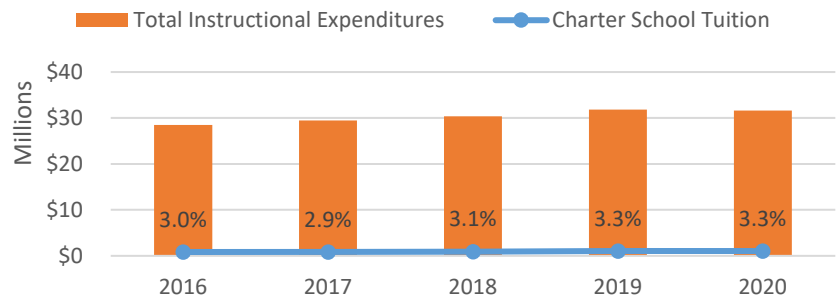


### Expenditures by Function

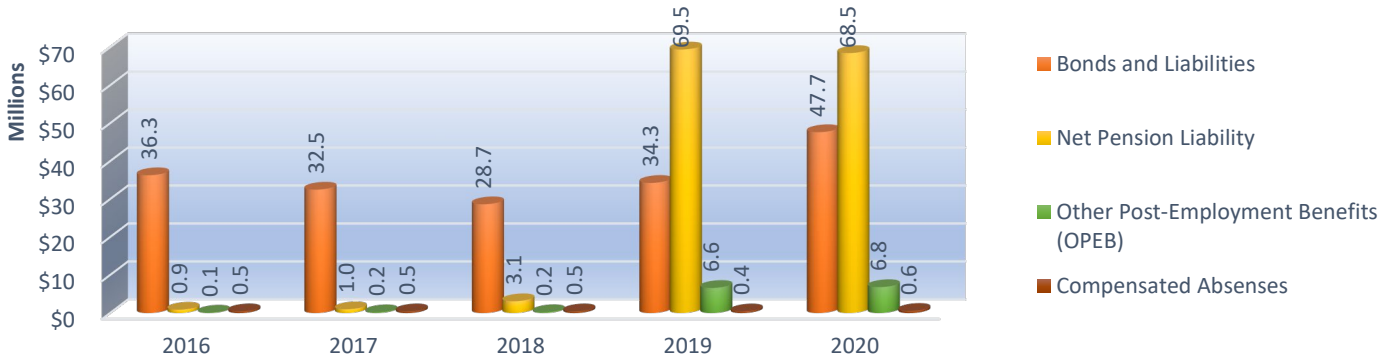


### Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$637,046	\$28,495,023
2017	\$774,638	\$29,446,682
2018	\$627,542	\$30,382,234
2019	\$606,368	\$31,819,554
2020	\$614,186	\$31,601,962



### Long-Term Debt

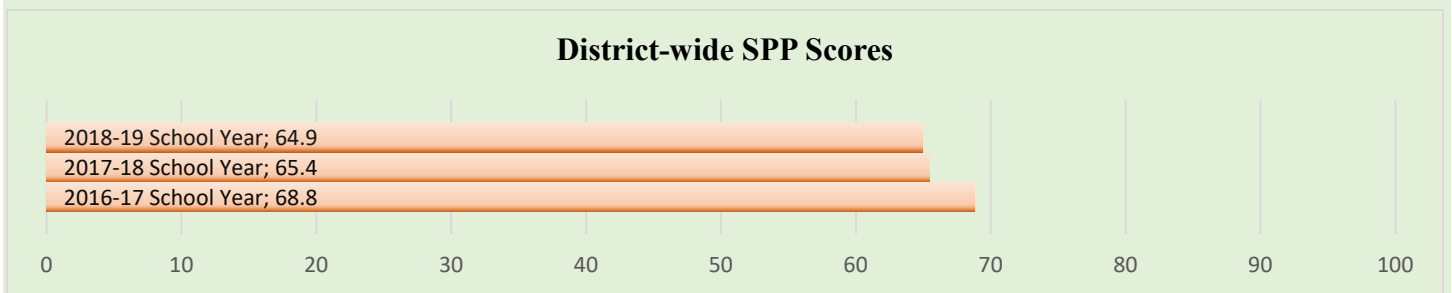


## Academic Information<sup>1</sup>

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, and Keystone Exam results for the District obtained from PDE's data files for the 2016-17, 2017-18, and 2018-19 school years.<sup>2</sup> In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.<sup>3</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>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> Due to the COVID-19 pandemic the PSSA and Keystone Exam requirements were waived for the 2019-20 school year; therefore, there is no academic data to present for this school year.

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

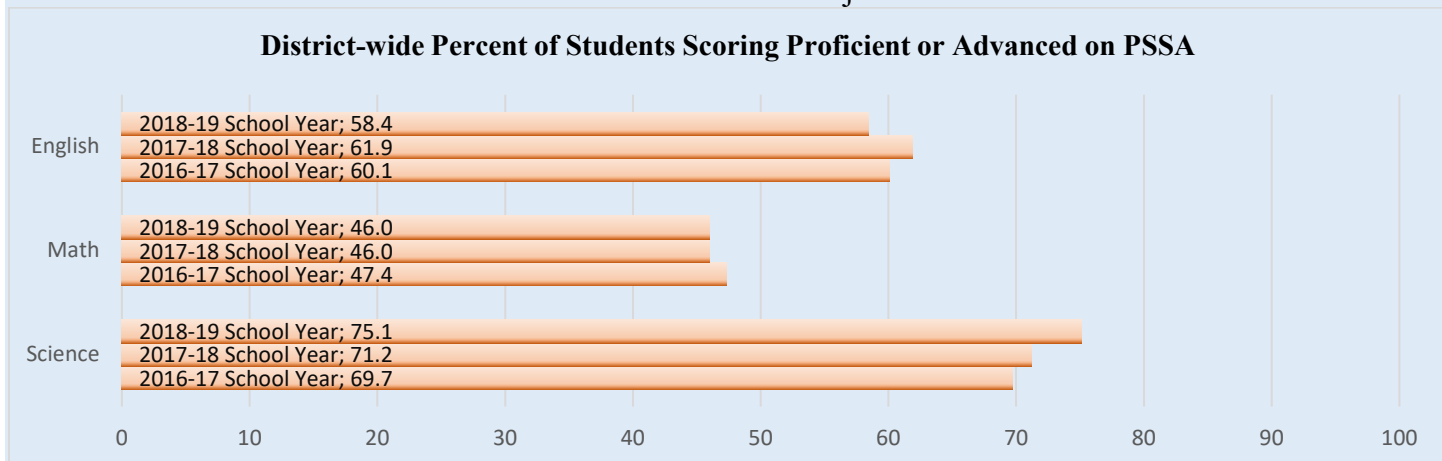


## Academic Information Continued

### What is the PSSA?

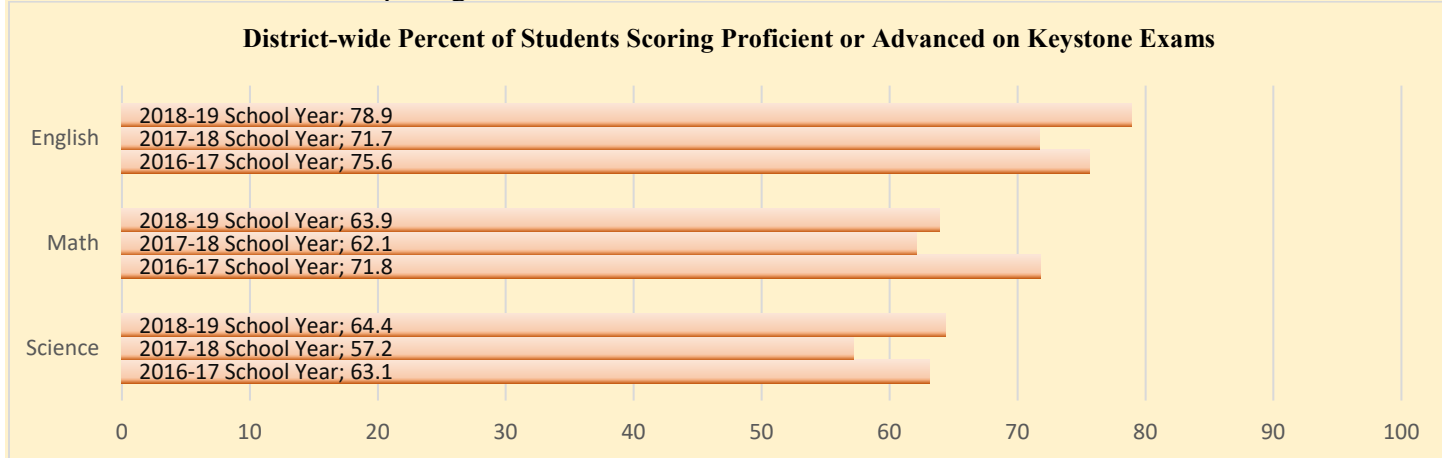
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

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



### What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until the 2020-21 school year.<sup>4</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.

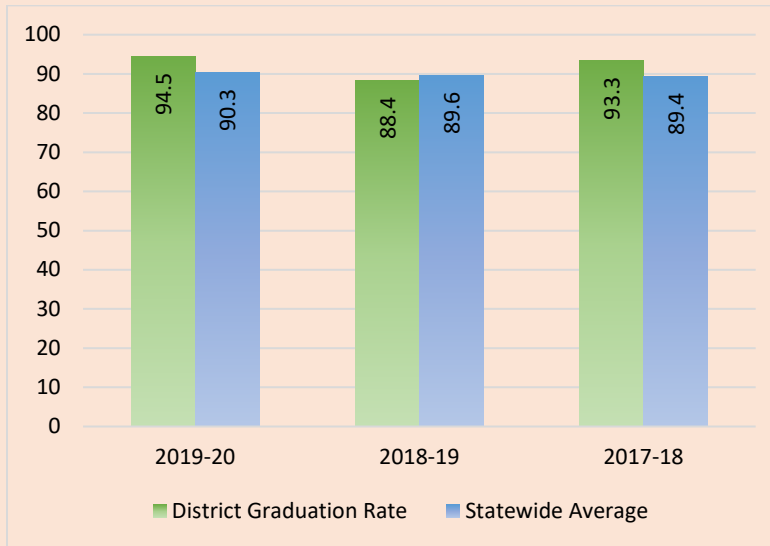


<sup>4</sup> Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone end-of-course exams (Keystone Exams) in the context of the pandemic of 2020: <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/Pages/Keystone-Exams.aspx>

## Academic Information Continued

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

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year. Data specific to the 4-year cohort graduation rate is presented in the graph below.<sup>5</sup>



<sup>5</sup> PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information:  
<https://www.education.pa.gov/DataAndReporting/CohortGradRate/Pages/default.aspx>.

## Findings

### Finding No. 1

### The District's Failure to Implement an Adequate Internal Control System Led to Inaccurate Reporting of Transportation Data

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

#### **Supplemental Transportation Subsidy for Nonpublic School Students**

Section 2509.3 of the Public School Code (PSC) provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. *See* 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 Pennsylvania Department of Education (PDE) in order to be eligible for the transportation subsidies. *See* 24 P.S. § 25-2543.

We found that the Conrad Weiser Area School District (District) did not implement an adequate internal control system over the categorization and reporting of supplemental transportation data. Consequently, for four consecutive years, the District inaccurately reported to the Pennsylvania Department of Education (PDE) the number of nonpublic school students it transported. While the net monetary effect of these errors was zero, the absolute value of the errors we identified for the 2016-17 through 2019-20 school years was \$8,470.<sup>6</sup>

**Background:** School districts receive two separate transportation reimbursement payments from PDE. The **regular** transportation reimbursement is broadly based on the number of students transported, the number of days each vehicle was used to transport students, and the number of miles that vehicles are in service, both with and without students. The **supplemental** transportation reimbursement is based on the number of nonpublic school and charter school students transported at any time during the school year.<sup>7</sup> The errors identified in this finding pertain to supplemental transportation reimbursement data.

Pursuant 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.<sup>8</sup> The PSC requires school districts to provide transportation services to students who reside in its district and who attend a nonpublic school, and it provides for a reimbursement from the Commonwealth of \$385 for each nonpublic school student transported by the district.

It is essential for the District to properly identify nonpublic school students that it transports, maintain records to support the total number of these students transported throughout the school year, and accurately report this data to PDE. Therefore, the District should have a strong system of internal control over supplemental transportation operations that

<sup>6</sup> The District received a total of \$95,865 in supplemental transportation reimbursements for the 2016-17 through 2019-20 school years.

<sup>7</sup> The District reported that it did not transport any charter school students during the audit period.

<sup>8</sup> *See* Section 921.1-A(b) (relating to "Definitions") of the PSC, 24 P.S. § 9-922.1-A(b).

*Criteria relevant to the finding (continued):*

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

**Number of Nonpublic School Students Transported**

PDE has established a Summary of Students Transported form (PDE-2089) and relevant instructions specifying how districts are to report nonpublic school students transported to and from school.

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE-2089%20SummPupilsTransp.pdf> (accessed 1/20/22)

should include, but not be limited to, the following:

- Training on PDE reporting requirements.
- Segregation of duties.
- Written procedures.

It is also important to note that the PSC requires that all school districts must annually file with PDE a sworn statement of student transportation data for the prior and current school years in order to be eligible for transportation reimbursements.<sup>9</sup> The sworn statement includes the superintendent’s signature attesting to the accuracy of the reported data. Because of this statutorily required attestation, the District should ensure it has implemented an adequate internal control system so its submission to PDE can be made with the utmost confidence.

**Nonpublic School Student Reporting Errors**

Every school year, the District should obtain a written request to transport each nonpublic school student from the parent/guardian. The District must maintain this documentation as support for the number of students it reports to PDE for the supplemental reimbursement calculations. We found that the District made multiple errors when categorizing and reporting nonpublic school data during the 2016-17 through 2019-20 school years. The reporting errors are detailed in the table below.

Conrad Weiser Area School District Supplemental Transportation Reimbursement		
School Year	(A) No. of Nonpublic Students Over/ (Under) Reported <sup>10</sup>	(B) [(A) x \$385] Over/(Under) Payment
2016-17	8	\$ 3,080
2017-18	(7)	\$(2,695)
2018-19	3	\$ 1,155
2019-20	(4)	\$(1,540)
<b>Total</b>	<b>0</b>	<b>\$ 0</b>

District officials stated that the process during the audit period was to annually report the total number of nonpublic school students as captured in its transportation software. However, the annual lists we obtained did not match what was reported to PDE. When we obtained and reviewed the individual requests for transportation, we found that the District made errors when categorizing and reporting nonpublic school students for each year of the audit period. The District failed to report nonpublic school

<sup>9</sup> See 24 P.S. § 25-2543.

<sup>10</sup> The District reported the following total number of nonpublic school students transported for each school year: 72 in the 2016-17 school year, 58 in the 2017-18 school year, 70 in the 2018-19 school year, and 49 in the 2019-20 school year.

*Criteria relevant to the finding  
(continued):*

The instructions state in relevant part... Enter the total number of resident NONPUBLIC school pupils you transported to and from school. Documentation identifying the names of these pupils should be retained for review by the Auditor General's staff. NONPUBLIC school pupils are children whose parents are paying tuition for them to attend a nonprofit private or parochial school. (Any child that your district is financially responsible to educate is a PUBLIC pupil.)

students who were not transported for the entire school year. The District also inaccurately categorized and reported students who were transported to special education facilities as nonpublic school students.

The multiple categorization and reporting errors that we identified in each year of the audit period highlighted the District's inadequate internal control system over the reporting of supplemental transportation data. The reporting errors identified did not result in a net supplemental transportation reimbursement over/under payment during our audit period. However, without improvements to the District's internal controls, future reporting errors could result in significant monetary effects.

### **Significant Internal Control Deficiencies**

As previously stated, our review of District transportation processes revealed that the District did not have an adequate internal control system over its supplemental transportation operations. Specifically, we found that the District did not implement adequate segregation of duties when it relied solely on one employee to categorize, calculate, and report nonpublic school student data. In addition, we found that the District did not do the following:

- Ensure that the employee responsible for categorizing, calculating, and reporting supplemental transportation data received adequate training on PDE reporting requirements.
- Ensure that an employee other than the employee who performed the above tasks reviewed the data before it was submitted to PDE.
- Develop detailed written procedures for obtaining and maintaining the documentation needed to accurately report to supplemental transportation data to PDE.

The internal control deficiencies above led to the reporting errors we identified and, if not corrected, could lead to significant errors that impact the District's future transportation reimbursements.

### **Recommendations**

The *Conrad Weiser Area School District* should:

1. Develop and implement an internal control system governing the process for reporting accurate supplemental transportation data to PDE. The internal control system should include, but not be limited to, the following:
  - All personnel involved with categorizing, reviewing, and reporting supplemental transportation data are trained on PDE's reporting requirements.

- A review of transportation data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.
  - Written procedures are developed to document the process for supplemental transportation data calculations and reporting the data to PDE.
2. Review the nonpublic school student data reported for the 2020-21 school year to determine if similar errors were made. If errors are found, the District should submit revised reports to PDE.
  3. Perform an annual reconciliation of individual written requests for transportation to the list of nonpublic school students transported prior to reporting data to PDE.

### **Management Response**

District management provided the following response:

“The cause of the finding is that the District did not ensure that the employee responsible for categorizing, calculating, and reporting supplemental transportation data received adequate training on PDE reporting requirements. Additionally, the District did not ensure that an employee other than the employee who performed the above tasks, reviewed the data before it was submitted to PDE. Finally, due to lack of detailed written procedures for obtaining and maintaining the documentation needed to accurately report supplemental transportation data to PDE the District caused this finding to occur.

In response to the finding, The *Conrad Weiser Area School District* will:

1. Create written standard operating procedures for the reporting of transportation data that will include:
  - a. An internal control system governing the process for reporting accurate supplemental transportation data to PDE. The internal control system will include the following:
    - i. PDE reporting requirements will be reviewed with all personnel involved with categorizing, reviewing, and reporting supplemental transportation data.
    - ii. A transportation data review is conducted by the Business Manager or designee following the creation of the report and before it is submitted to PDE.
2. Business Manager or designee will schedule a review of the nonpublic student data reported for the 2020-21 school year to determine if errors were made. If errors are found, the District will submit revised reports to PDE.

3. Business Manager or designee will perform annual reconciliation of individual written requests for transportation to the list of nonpublic school students transported prior to reporting data to PDE.”

**Auditor Conclusion**

We are pleased that the District intends to implement our recommendations in this area. We emphasize that developing effective internal controls should assist the District in accurately reporting this data to PDE. We will evaluate the effectiveness of the District’s corrective actions during our next audit of the District.

## Finding No. 2

# The District Did Not Implement Adequate Internal Controls to Ensure Compliance with Driver Qualifications and Background Clearance Requirements

*Criteria relevant to the finding:*

### Internal Control Standards

*Standards for Internal Control in the Federal Government* (also known as the Green Book), issued by the Comptroller General of the United States in September 2014, provides a framework for management to establish and maintain an effective internal control system. Principle 10, *Design Control Activities*, Attribute 10.03, states, in part, “Management designs appropriate types of control activities for the entity’s internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system. . . .” See Section 10.3 of the Green Book.

### Statutory and Regulatory Requirements

Chapter 23 (relating to Pupil Transportation) of the State Board of Education’s regulations, among other provisions, provides that the board of directors of a school district is responsible for the selection and approval of eligible operators who qualify under the law and regulations. See, in particular, 22 Pa. Code § 23.4(2).

We found that the District did not implement sufficient internal controls to meet its statutory obligations under the PSC and associated regulations related to the employment of individuals having direct contact with students during the 2021-22 school year. Specifically, we found that the District did not timely obtain, review, and monitor bus and van driver records or monitor who was driving school vehicles on a daily basis for its primary and supplemental transportation contractors.<sup>11</sup>

We also found that the District was not following its own Board-approved *Contracted Services* policy, which requires the District to review background clearances for all contracted drivers prior to utilizing those drivers. By not obtaining, maintaining, and monitoring complete driver records, the District could not ensure that all contracted bus drivers were properly qualified to transport students as required by state laws and regulations (see criteria box).

### Background

#### *Importance of Internal Controls*

Several state statutes and regulations establish the minimum required qualifications for school bus and van drivers, including the PSC and the Child Protective Services Law (CPSL). The District and its Board of School Directors (Board) are responsible for the selection and approval of eligible drivers who qualify under applicable laws and regulations.<sup>12</sup> Therefore, the District should have a strong system of internal control over its driver review process that should include, but not be limited to, the following:

- Documented review of all driver credentials prior to Board approval.
- Monitoring of driver credentials to ensure current clearances, licenses, and annual physical exam documents are on file.
- A system to track who is driving each bus throughout the school year to ensure the Board has authorized all drivers.
- Clear and concise written policies and procedures specific to reviewing and monitoring drivers, including contracted drivers.
- Training on driver qualification and clearance requirements for employees responsible for driver records.

<sup>11</sup> The supplemental contractor transports students who attend a local Mennonite school.

<sup>12</sup> See 22 Pa. Code § 23.4(2).



*Criteria relevant to the finding (continued):*

Section 111 of the PSC requires state and federal criminal background checks and Section 6344(b) of the Child Protective Services Law (CPSL) requires a child abuse clearance. See 24 P.S. § 1-111 and 23 Pa.C.S. § 6344(b), as amended. Additionally, administrators are required to maintain copies of all required clearances. See 24 P.S. § 1-111(b) and (c.1) and 23 Pa.C.S. § 6344(b.1).

Furthermore, both the PSC and the CPSL now require recertification of the required state and federal background checks and the child abuse clearance every 60 months (or every five years). See 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

With regard to criminal background checks, Sections 111(b) and (c.1) of the PSC require prospective school employees who have direct contact with children, including independent contractors and their employees, to submit a report of criminal history record information obtained from the Pennsylvania State Police, as well as a report of Federal criminal history record information obtained from the Federal Bureau of Investigation. See 24 P.S. § 1-111(b) and (c.1).

Moreover, Section 6344(a.1) and (b)(1) of the CPSL require school employees to obtain a Pennsylvania Child Abuse History Clearance to certify whether an applicant is named in the Statewide database as an alleged perpetrator in a pending child abuse investigation or as the perpetrator of a founded report or an indicated report. See 23 Pa.C.S. § 6344(a.1) and (b)(1).

## ***Driver Employment Requirements***

Regardless of whether the District hires its own drivers or uses a contractor's drivers, school districts are required to verify and have on file a copy of the following documents for each employed or contracted driver *before* he or she can transport students with Board approval:

1. Driver qualification credentials,<sup>13</sup> including:
  - a. Valid driver's license (Commercial driver's license if operating a school bus).
  - b. Valid school bus endorsement card, commonly referred to as an "S" card, indicating completion of skills and safety training (if operating a school bus).
  - c. Annual physical examination (if operating a school bus).
2. Criminal history reports/clearances:
  - a. State Criminal History Clearance (Pennsylvania State Police [PSP] clearance).
  - b. Federal Criminal History Clearance, based on a full set of fingerprints (FBI clearance).
  - c. PA Child Abuse History Clearance.<sup>14</sup>

It is important to note that all three clearances must be obtained every five years.<sup>15</sup>

## **Inadequate Internal Controls Resulted in Incomplete Driver Records and Insufficient Monitoring**

The District utilized two transportation contractors to provide drivers to transport students. The primary contractor provided both bus and van drivers (drivers), while the supplemental contractor provided only bus drivers.

The District provided a list of 52 drivers transporting students as of November 19, 2021. Our audit procedures resulted in the testing of 28 of the 52 drivers on that list to determine whether the District complied with driver and background clearance requirements, including the maintenance and monitoring of required documentation during our review period.

The results of our procedures disclosed internal control weaknesses related to the District obtaining, reviewing, and monitoring qualifications and clearances for drivers employed by both contractors. The internal control weaknesses we identified are described in the following narrative.

<sup>13</sup> Pennsylvania's Vehicle Code, 75 Pa.C.S. §§ 1508.1 (relating to Physical examinations) and 1509 (relating to Qualifications for school bus driver endorsement).

<sup>14</sup> This clearance is from the state Department of Human Services.

<sup>15</sup> 24 P.S. § 1-111(c.4) and 23 Pa.C.S. § 6344.4.

*Criteria relevant to the finding (continued):*

As for contracted school bus drivers, Section 111(a.1)(1) specifies that bus drivers employed by a school entity through an independent contractor who have direct contact with children must also comply with Section 111 of the PSC. See 24 P.S. § 1-111(a.1)(1). See also CPSL 23 Pa.C.S. § 6344(a.1)(1).

Pursuant to Section 111(c.4) of the PSC, administrators are required to review the background clearances and determine if the clearance reports disclose information that may require further action. See 24 P.S. § 1-111(c.4).

Administrators are also required to review the required documentation according to Section 111(g)(1) of the PSC. This section provides that an administrator, or other person responsible for employment decisions in a school or institution under this section who willfully fails to comply with the provisions of this section commits a violation of this act, subject to a hearing conducted by the Pennsylvania Department of Education (PDE), and shall be subject to a civil penalty up to \$2,500. See 24 P.S. § 1-111(g)(1).

Section 111(e) of the PSC lists convictions for certain criminal offenses that require an absolute ban to employment. Section 111(f.1) to the PSC requires that a ten, five, or three year look-back period for certain convictions be met before an individual is eligible for employment. See 24 P.S. § 1-111(e) and (f.1).

### *Incomplete Driver Records*

During our initial review, we found six driver files with missing and/or expired clearances and/or qualifications. We found the following documentation deficiencies:<sup>16</sup>

- One driver was missing a PSP clearance.
- One driver was missing a PA Child Abuse History Clearance, while two other drivers had expired child abuse clearances.
- One driver was missing a valid driver's license.
- One driver was missing an "S" endorsement card, while three other drivers had expired "S" endorsement cards.
- One driver was missing a physical card, while two other drivers had expired physical cards.

District officials attributed the missing/expired documents to inadequate monitoring. The District employee who monitors driver files did not fully review those files to determine if all required qualifications and clearances had been provided and were valid. After bringing the deficiencies to the District's attention, the District worked with its contractors to obtain all of the missing documentation. We reviewed the documentation and did not find any issues that would affect employment eligibility.

### *No Written Review Procedures and Insufficient Monitoring Process*

The District did not have a standardized review process and ongoing document monitoring procedures to ensure that all contracted drivers were properly qualified prior to and throughout employment. The lack of a standardized review process and insufficient monitoring, which are important internal controls, resulted in missing and expired documentation for drivers from both contractors. District officials acknowledged that the District did not have sufficient monitoring processes and had no process in place to know which drivers are utilized by the contractors on a daily basis.

### **Noncompliance with Board Policy**

During our review, we noted that District Policy No. 818, *Contracted Services*, was adopted in June 2018. This policy requires that all contracted drivers comply with the mandatory background check requirements for criminal history and a child abuse clearance and requires the District to evaluate clearances for contracted drivers. By failing to have complete and updated records for all drivers, including missing and expired background clearances, the District did not comply with its own policy.

<sup>16</sup> The number of deficiencies is greater than the number of drivers with deficiencies because some drivers were missing more than one qualification and/or clearance.

*Criteria relevant to the finding  
(continued):*

Section 8.2 of Title 22, Chapter 8 (relating to Criminal Background Checks) of the State Board of Education's regulations requires, in part, "(a) School entities shall require a criminal history background check **prior to hiring an applicant or accepting the services of a contractor**, if the applicant, contractor or contractor's employees would have direct contact with children." (Emphasis added.) See 22 Pa. Code § 8.2(a).

**Board Policy**

Board Policy 818, *Contracted Services*, states in relevant part:

"Independent contractors and their employees shall not be employed until each has complied with the mandatory background check requirements for criminal history and child abuse and the district has evaluated the results of that screening process."

**PDE Guidance Document**

See also PDE's "Clearances/Background Check" web site for current school and contractor guidance (<https://www.education.pa.gov/Educators/Clearances/Pages/default.aspx>).

Further, see PDE's "Background Checks Portability" web site guidance regarding aligning school policies concerning background checks for employees and contractors with the provisions of the PSC and CPSL (<https://www.education.pa.gov/Educators/Clearances/FAQ/Pages/Portability.aspx#>).

**Conclusion**

The District and its Board did not meet their statutory obligations to ensure that drivers were qualified and eligible to transport students. The District and its Board did not comply with all applicable laws, regulations, and PDE guidance documents. Specifically, the district did not obtain and review **all** required driver qualification and clearance documents, nor did it monitor the records to ensure ongoing compliance with requirements. Additionally, the District failed to follow its own relevant board policy.

Ensuring that ongoing qualification and clearance requirements are satisfied is a vital student protection obligation and responsibility placed on the District and its Board. The ultimate purpose of these requirements is to ensure the safety and welfare of students transported on school buses and vans. The use of contractors to provide student transportation does not alleviate the District from its responsibility to ensure compliance with driver requirements.

**Recommendations**

The *Conrad Weiser Area School District* should:

1. Implement verifiable internal control procedures with a documented review process to ensure that only qualified and authorized individuals are driving for the District. These procedures should ensure:
  - The District obtains a comprehensive list of drivers at the beginning of each school year that is maintained and updated throughout the school year with any changes.
  - All required qualification and clearance documents are obtained, reviewed, and on file at the District prior to individuals transporting students and being presented to the Board for approval.
  - All driver qualification and clearance documentation is monitored on a regular basis sufficient to ensure compliance with requirements.
2. Comply with all applicable laws, regulations, and Board approved policies to obtain, review, and maintain required qualification and background clearance documentation for all drivers transporting students.
3. Implement procedures to ensure compliance with the Board's *Contracted Services* policy.

## Management Response

District management provided the following response:

“This finding occurred because the District did not ensure that drivers were qualified and eligible to transport students. Specifically, the District did not comply with all applicable laws, regulations, and PDE guidance documents when it did not obtain and review all required driver qualification and clearance documents and then monitor the records to ensure ongoing compliance with requirements. Additionally, the District failed to follow its own relevant board policy.

In response to the finding, the *Conrad Weiser Area School District* will:

1. Create written standard operating procedures for the reporting of approved bus driver data that will include:
  - a. Implementation of verifiable internal control procedures that include a documented review process to ensure that only qualified and authorized individuals are driving for the District.
    - i. These procedures include:
      - The District obtaining a comprehensive list of drivers at the beginning of each school year that is maintained and updated throughout the school year with any changes.
      - This District obtaining and reviewing all required qualification and clearance documents and keeping those documents on file at the District prior to individuals transporting students and being presented to the Board for approval.
      - The District monitoring all driver qualifications and clearance documentation on a regular basis sufficient to ensure compliance with requirements.
2. Comply with all applicable laws, regulations, and Board approved policies to obtain, review, and maintain required qualification and background clearance documentation for all drivers transporting students.
3. Implement procedures to ensure compliance with the Board’s *Contracted Services* policy.”

## Auditor Conclusion

We are pleased that the District plans to implement corrective action to address these recommendations. We will evaluate 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 Conrad Weiser Area School District resulted in no findings or observations.

## 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>17</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.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Transportation Operations, Bus Driver Requirements, Nonresident Student Data, Administrator Separations, Financial Stability and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 2016 through June 30, 2020. The scope of each individual objective is also detailed in the next section.

The District's management is responsible for establishing and maintaining effective internal control to provide reasonable assurance that the District's objectives will be achieved.<sup>18</sup> *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.<sup>19</sup> The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

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<sup>17</sup> 72 P.S. §§ 402 and 403.

<sup>18</sup> District objectives can be broadly classified into one or more of the following areas: effectiveness of operations; reliability of reporting for internal and external use; and compliance with applicable laws and regulations, more specifically in the District, referring to certain relevant state laws, regulations, contracts, and administrative procedures.

<sup>19</sup> Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

**Figure 1: Green Book Hierarchical Framework of Internal Control Standards**

Principle	Description
<b>Control Environment</b>	
1	Demonstrate commitment to integrity and ethical values
2	Exercise oversight responsibility
3	Establish structure, responsibility, and authority
4	Demonstrate commitment to competence
5	Enforce accountability
<b>Risk Assessment</b>	
6	Define objectives and risk tolerances
7	Identify, analyze, and respond to risks
8	Assess fraud risk
9	Identify, analyze, and respond to change

Principle	Description
<b>Control Activities</b>	
10	Design control activities
11	Design activities for the information system
12	Implement control activities
<b>Information and Communication</b>	
13	Use quality information
14	Communicate internally
15	Communicate externally
<b>Monitoring</b>	
16	Perform monitoring activities
17	Evaluate issues and remediate deficiencies

In compliance with generally accepted government auditing standards, we must determine whether internal control is significant to our audit objectives. We base our determination of significance on whether an entity’s internal control impacts our audit conclusion(s). If some, but not all, internal control components are significant to the audit objectives, we must identify those internal control components and underlying principles that are significant to the audit objectives.

In planning our audit, we obtained a general understanding of the District’s control environment. In performing our audit, we obtained an understanding of the District’s internal control sufficient to identify and assess the internal control significant within the context of the audit objectives. Figure 2 represents a summary of the internal control components and underlying principles that we identified as significant to the overall control environment and the specific audit objectives (denoted by an “X”).

**Figure 2 – Internal Control Components and Principles Identified as Significant**

Principle →	Internal Control Significant ?	Control Environment					Risk Assessment				Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
General/overall	Yes	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X
Transportation	Yes				X			X	X		X		X	X	X	X	X	
Bus Drivers	Yes										X		X			X	X	
Nonresident Student Data	Yes				X			X	X		X		X	X	X	X		
Administrator Separations	Yes										X				X			
Financial	No																	
Safe Schools	No																	

With respect to the principles identified, we evaluated the internal control(s) deemed significant within the context of our audit objectives and assessed those controls to the extent necessary to address our audit objectives. The results of our evaluation and assessment of the District’s internal control for each objective is discussed in the following section.

## **Objectives/Scope/Methodology**

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, the District’s annual financial reports, annual General Fund budgets, and the independent audit reports of the District’s basic financial statements for the July 1, 2016 through June 30, 2020 fiscal years. We conducted analytical procedures on the District’s state revenues and the transportation reimbursement data. We reviewed the prior audit report and we researched current events that possibly affected District operations. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District’s effectiveness in four areas as described below. As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives.

## **Transportation Operations**

- Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?<sup>20</sup>
  - ✓ To address this objective, we assessed the District’s internal controls for obtaining, inputting, processing, and reporting supplemental transportation data (nonpublic school and charter school students) to PDE. We reviewed individual “requests for transportation” for all 249 nonpublic school students reported to PDE as transported by the District during the four-year audit period to determine whether these students were accurately reported to PDE.<sup>21</sup>
  - ✓ Additionally, we assessed the District’s internal controls for obtaining, inputting, processing, and reporting regular transportation data (vehicle data) to PDE. We randomly selected 10 of 44 vehicles used to transport District student during the 2019-20 school year.<sup>22</sup> For each vehicle tested, we obtained and reviewed Attendance Summary Trip reports from the District’s transportation software. We determined whether the District accurately calculated and reported weighted average data to PDE and if the District was accurately reimbursed for these vehicles.

**Conclusion:** The result of our procedures identified areas of noncompliance and significant internal control deficiencies related to the reporting of supplemental transportation data. Our results are detailed in Finding No. 1 beginning on page 7 of this report.

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<sup>20</sup> See 24 P.S. § 25-2541(a).

<sup>21</sup> The District did not transport any charter school students during the four-year audit period.

<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.



## **Bus Driver Requirements**

- Did the District ensure that all bus drivers transporting District students are approved by the Board of School Directors (Board) and had the required driver's license, physical exam, training, background checks, and clearances<sup>23</sup> as outlined in applicable laws?<sup>24</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 reviewing, maintaining, and monitoring the required bus driver qualification documents. We determined whether all drivers were approved by the Board. We selected 28 of 52 bus and van drivers transporting District students as of November 19, 2021. We randomly selected 26 drivers while the remaining two drivers were selected due to a higher risk of noncompliance.<sup>25</sup> We reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had monitoring procedures to ensure that all drivers have updated clearances, licenses, and physicals.

**Conclusion:** The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to this objective. Our results are detailed in Finding No. 2 beginning on page 12 of this report.

## **Nonresident Student Data**

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?<sup>26</sup>
- ✓ To address this objective, we assessed the District's internal controls for obtaining, categorizing, and reporting nonresident student membership data to PDE. We reviewed all 26 nonresident foster students and randomly selected 9 of 33 nonresident students that the District reported to PDE as wards of the Commonwealth living in institutions within the District during the 2019-20 school year.<sup>27</sup> We then reviewed documentation to verify that each nonresident student the District reported met the eligibility criteria. Specifically, we verified that the custodial parent or guardian was not a resident of the District. We also determined whether the foster parent(s) resided within the District and received a stipend for caring for the student. We determined whether the District received the correct reimbursement for these nonresident students.

**Conclusion:** The results of our review of this objective did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but

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<sup>23</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>24</sup> PSC 24 P.S. § 1-111, CPSL 23 Pa.C.S. § 6344(a.1), PSC (Educator Discipline) 24 P.S. § 2070.1a *et seq.*, State Vehicle Code 75 Pa.C.S. §§ 1508.1 and 1509, and State Board of Education's regulations 22 *Pa. Code Chapter 8*.

<sup>25</sup> The drivers not randomly selected were employed by the District's secondary contractor. This was the first year the District used a secondary contractor and District officials acknowledged at the start of our audit that the District may not have all the required documents on file. 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.

<sup>26</sup> See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 *Pa. Code Chapter 11*.

<sup>27</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.

warranted the attention of the District. These deficiencies were communicated to District management and those charged with governance for their consideration.

### **Administrator Separations**

- Did the District provide any individually contracted employees with excessive payments upon separation of employment? Did the District ensure all payroll wages reported to Public School Employees' Retirement System (PSERS) were appropriate and accurate?
- ✓ To address this objective, we assessed the District's internal controls over the calculations of post-employment benefits and the final payments to individually contracted administrators who separated employment from the District. We reviewed the employment contracts, payroll reports, and leave records for the two individually contracted administrators who separated employment from the District during the period July 1, 2016 through October 25, 2021. We reviewed the final payouts to determine if the administrators were compensated in accordance with their contracts and that all payments were accurately reported to PSERS.

**Conclusion:** The results of our review of this objective did not identify any reportable issues; however, we did identify internal control deficiencies that were not significant to our objective but warranted the attention of the District. These deficiencies were communicated to District management and those charged with governance for their consideration.

### **Financial Stability**

- Based on an assessment of financial indicators, was the District in a declining financial position, and did it comply with all statutes prohibiting deficit fund balances and the over expending of the District's budget?
- ✓ To address, this objective, we reviewed the District's annual financial reports, General Fund Budgets, and independent auditor's reports for the 2016-17 through 2020-21 school years. The financial and statistical data was used to calculate the District's General Fund balance, operating position, charter school costs, debt ratio, and current ratio. These financial indicators were deemed appropriate for assessing the District's financial stability. The financial indicators are based on best business practices established by several agencies, including the Pennsylvania Association of School Business Officials, the Colorado Office of the State Auditor, and the National Forum on Education Statistics.

**Conclusion:** The results of our review of financial stability did not identify any reportable issues.

### **School Safety**

- Did the District comply with requirements in the Public School Code and the Emergency Management Code related to emergency management plans, bullying prevention, and memorandums of understanding with local law enforcement?<sup>28</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, but not limited to, safety plans, memorandums of understanding with local law enforcement, anti-bullying policies, and risk and vulnerability assessments performed at District.

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<sup>28</sup> Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

**Conclusion:** Due to the sensitive nature of school safety, the results of our review for this objective are not described in our audit report, but they were shared with District officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?<sup>29</sup> Also, did the District accurately report the dates of drills to PDE and maintain supporting documentation to evidence the drills conducted and reported to PDE?
- ✓ To address this objective we obtained and reviewed the fire and security drill records for the 2018-19 and 2019-20 school years. We determined if security drills were held within the first 90 days of each school year at each building in the District, and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation provided by the District.

**Conclusion:** The results of our procedures for this objective did not disclose any reportable issues.

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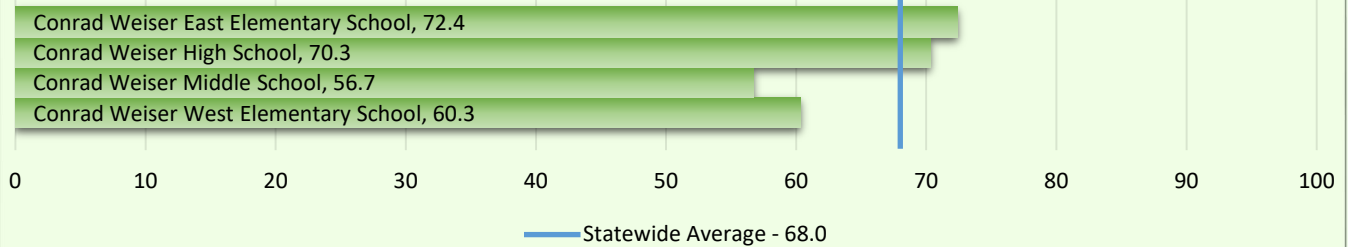
<sup>29</sup> Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

## Appendix B: Academic Detail

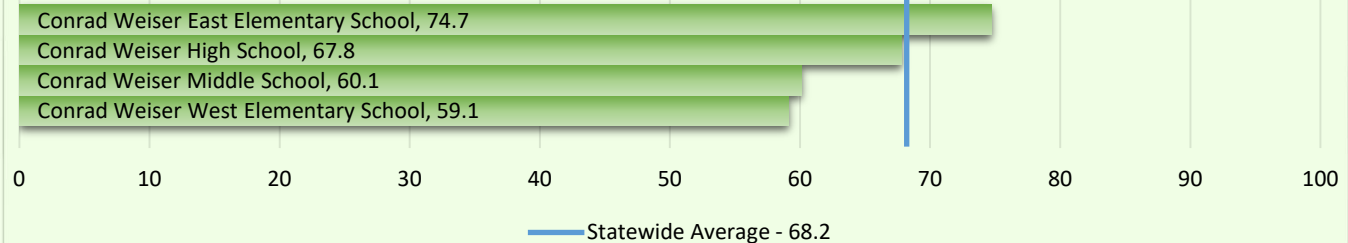
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.<sup>30</sup> Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.<sup>31</sup>

### SPP School Scores Compared to Statewide Averages

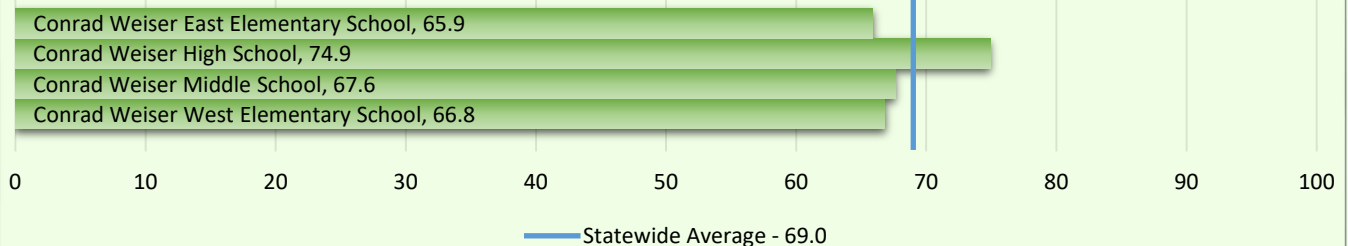
**2018-19**



**2017-18**



**2016-17**

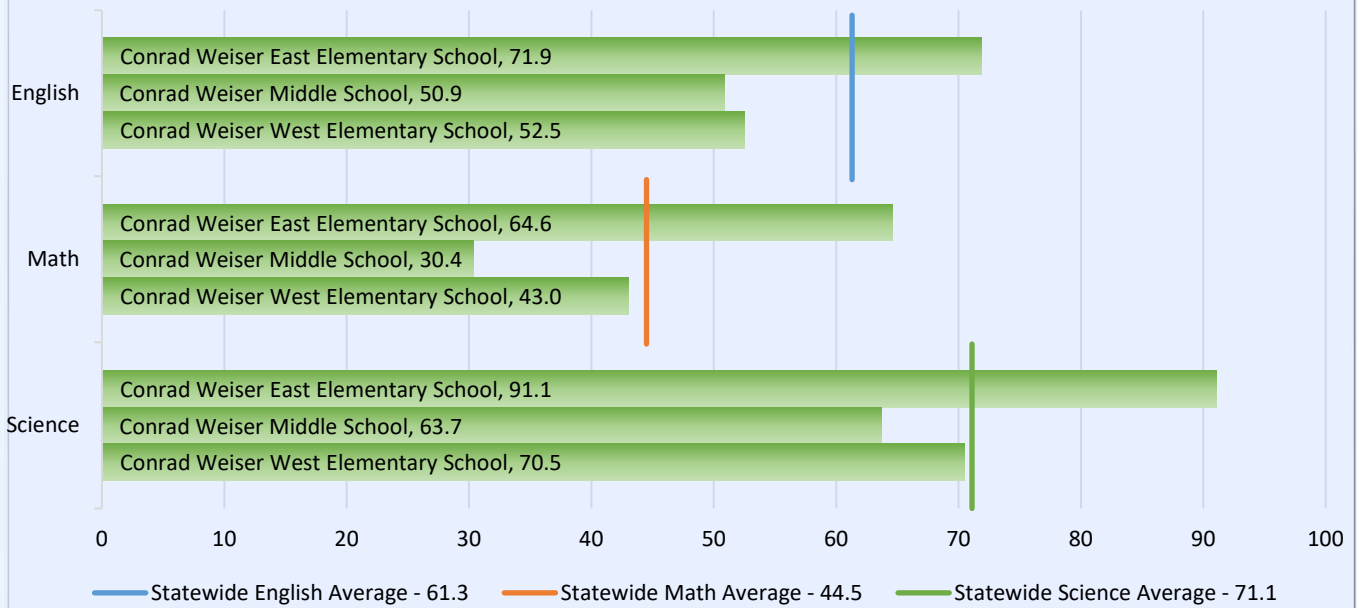


<sup>30</sup> Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

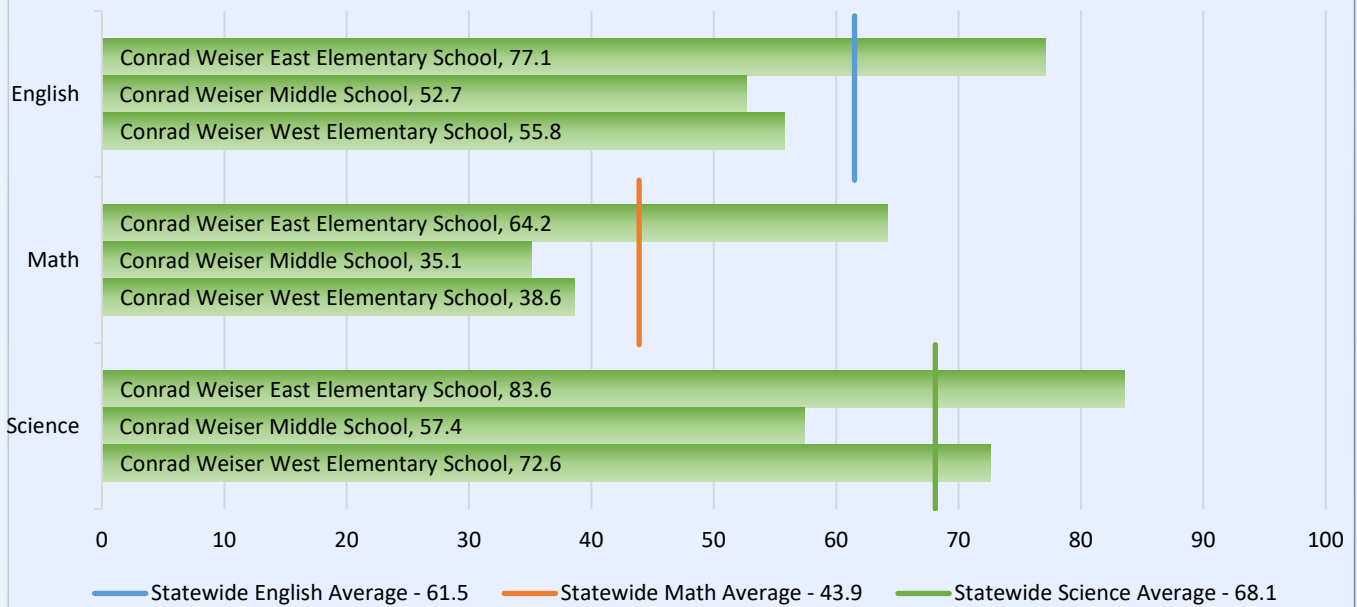
<sup>31</sup> PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

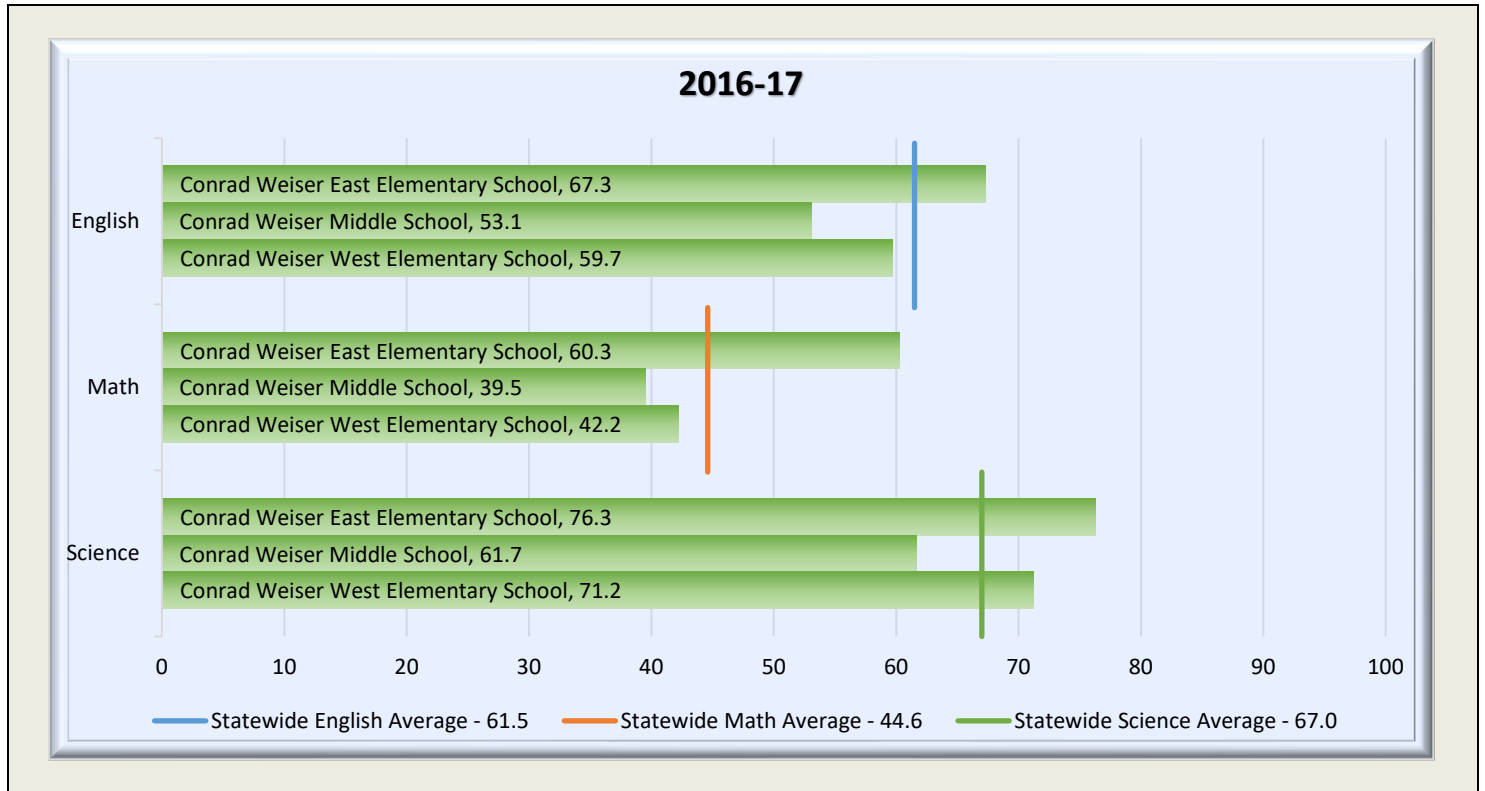
**2018-19**



**2017-18**

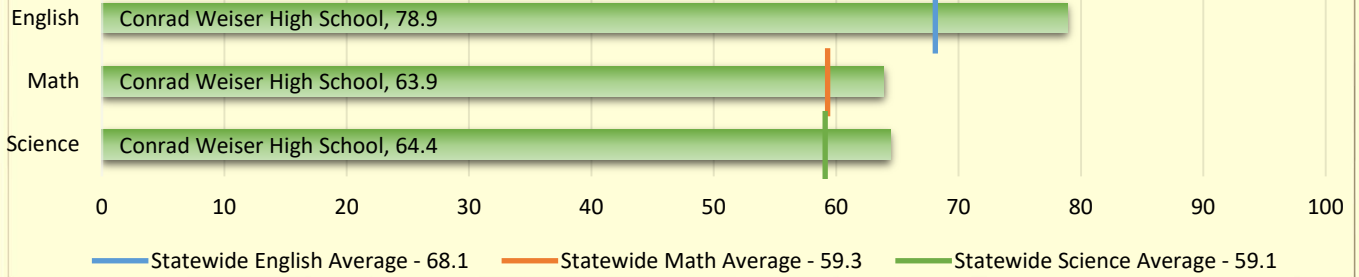


**PSSA Advanced or Proficient Percentage  
School Scores Compared to Statewide Averages (continued)**

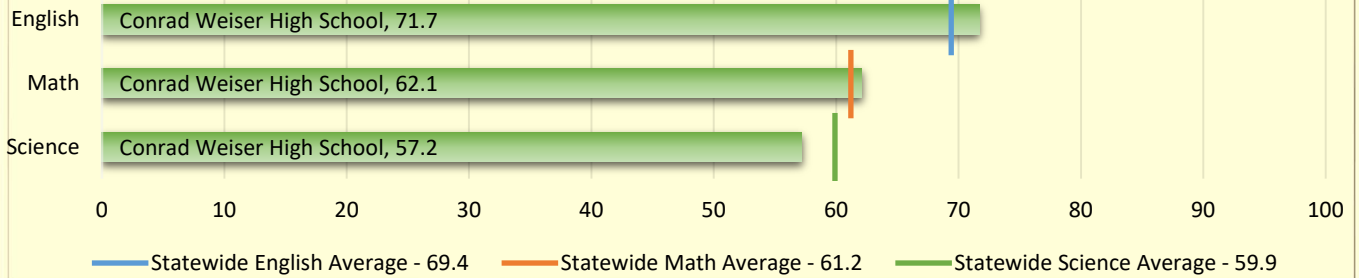


## Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

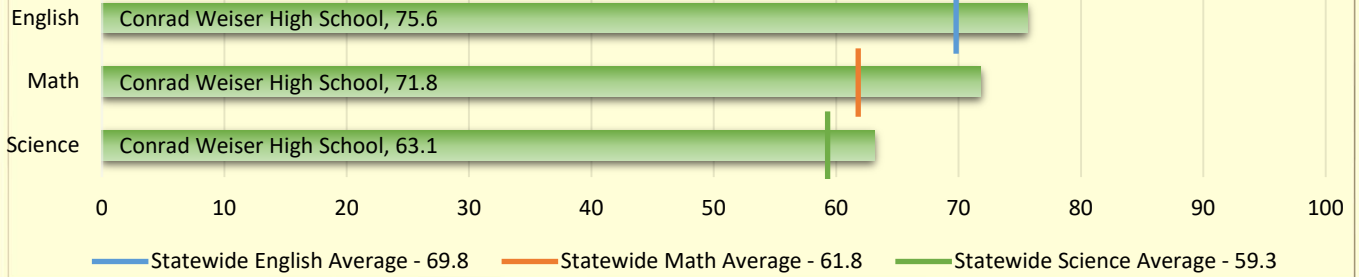
### 2018-19



### 2017-18



### 2016-17



## **Distribution List**

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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 Noe Ortega**  
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