

PERFORMANCE AUDIT

Frazier School District Fayette County, Pennsylvania

January 2022



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

Dr. William R. Henderson III, Superintendent
Frazier School District
142 Constitution Street
Perryopolis, Pennsylvania 15473

Ms. Stacey Erdley, Board President
Frazier School District
142 Constitution Street
Perryopolis, Pennsylvania 15473

Dear Dr. Henderson and Ms. Erdley:

We have conducted a performance audit of the Frazier 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:

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

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

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 nonresident student data and bus driver requirements. Those 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 found that the District performed adequately in the area of financial stability. Finally, with regard to transportation operations, we did not identify any internal control deficiencies and found that the District performed adequately.

Dr. William R. Henderson III

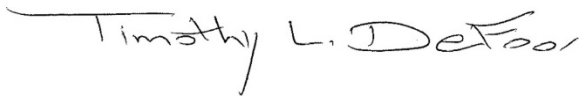
Ms. Stacey Erdley

Page 2

Our audit findings and recommendations have been discussed with the District, 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 other 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 long horizontal line extending to the left of the first name.

Timothy L. DeFoor
Auditor General

January 4, 2022

cc: **FRAZIER SCHOOL DISTRICT** Board of School Directors

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Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Frazier 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 and to determine the status of corrective action taken by the District in response to our prior audit recommendations.

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 the District Inaccurately Reporting Nonresident Student Data to PDE Resulting in a \$26,158 Overpayment.

We found that the District failed to implement adequate internal controls over the inputting, categorization, and reporting of nonresident student data resulting in a \$26,158 overpayment from the Pennsylvania Department of Education. This overpayment was caused by the District inaccurately reporting the number of foster students educated by the District during the 2017-18 and 2018-19 school years (see page 7).

Finding No. 2: The District Did Not Ensure that its Contracted Bus Drivers Had All the Required Clearances and Qualifications.

We found the District failed to meet its statutory obligations related to the employment of individuals having direct contact with students during the 2020-21 school year by not maintaining, reviewing, and monitoring required qualifications and background clearances for contracted drivers transporting District students. Specifically, our review found that the District was not reviewing and monitoring qualification and clearance documents for its contracted drivers as required, and instead, placed complete reliance on the contractor for obtaining and evaluating required driver documents. Additionally, we found that the District presented a list of contracted drivers to the Board of School Directors for approval without first determining if all the drivers had the required qualifications and clearances. We determined that the District did not implement sufficient internal controls to meet its statutory obligations (see page 11).

Status of Prior Audit Findings and Observations

Our prior audit of the District was released on October 20, 2016, and resulted in one finding related to the District's declining financial position. Specifically, we found that the District's General Fund balance decreased significantly and as of June 30, 2015 had a negative fund balance of \$139,997. We made three recommendations and we found during our current review that the District implemented two of our prior recommendations (see page 19).

Background Information

School Characteristics 2019-20 School Year*	
County	Fayette
Total Square Miles	83
Number of School Buildings	2 ¹
Total Teachers	81
Total Full or Part-Time Support Staff	50
Total Administrators	6
Total Enrollment for Most Recent School Year	1,119
Intermediate Unit Number	1
District Career and Technical School	Central Westmoreland CTC

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

Mission Statement*

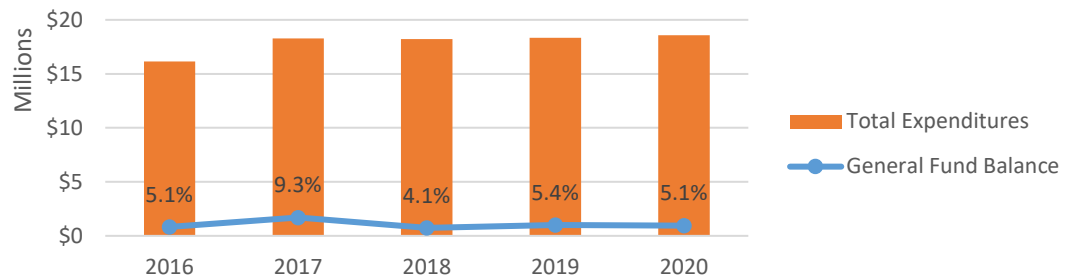
To inspire and empower our students so that they can become lifelong learners who are respectful, responsible and productive citizens in a global society.

Financial Information

The following pages contain financial information about the Frazier 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**.

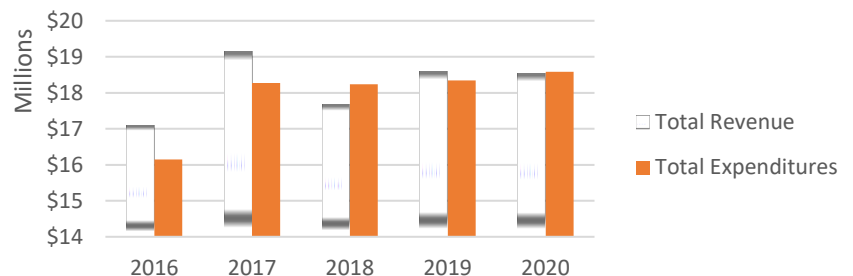
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2016	\$818,707
2017	\$1,701,386
2018	\$738,648
2019	\$991,736
2020	\$949,378



Revenues and Expenditures

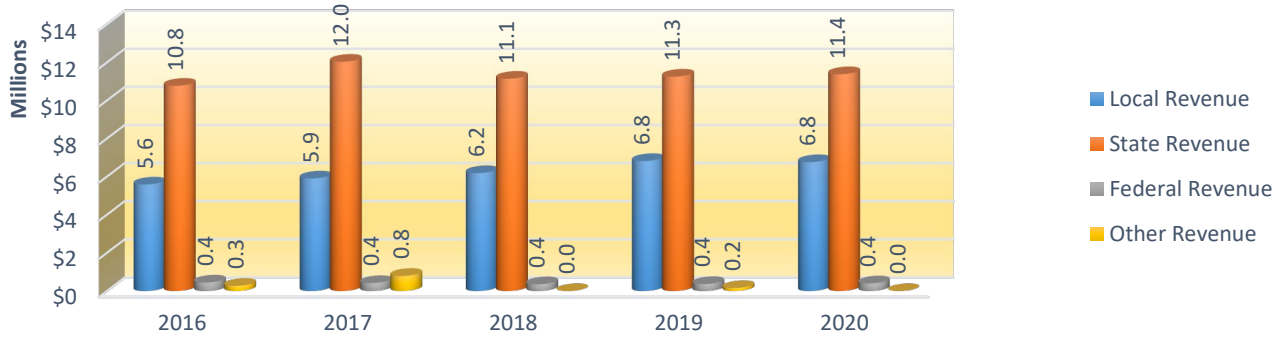
	Total Revenue	Total Expenditures
2016	\$17,079,535	\$16,143,599
2017	\$19,151,293	\$18,268,615
2018	\$17,682,807	\$18,234,545
2019	\$18,599,454	\$18,346,367
2020	\$18,544,703	\$18,587,061



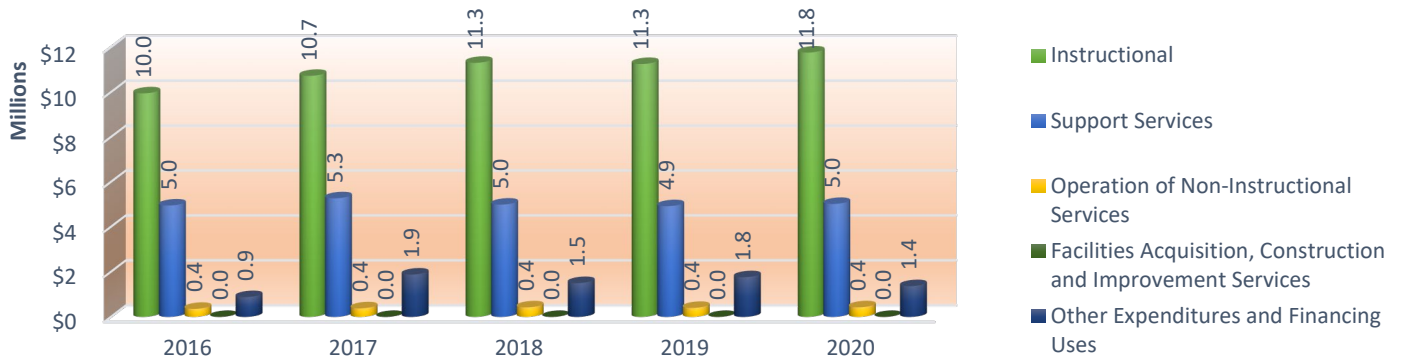
¹ The District has two physical buildings; an elementary/middle school and a high school building. However, academic information is provided separately for all three schools in Appendix B.

Financial Information Continued

Revenues by Source

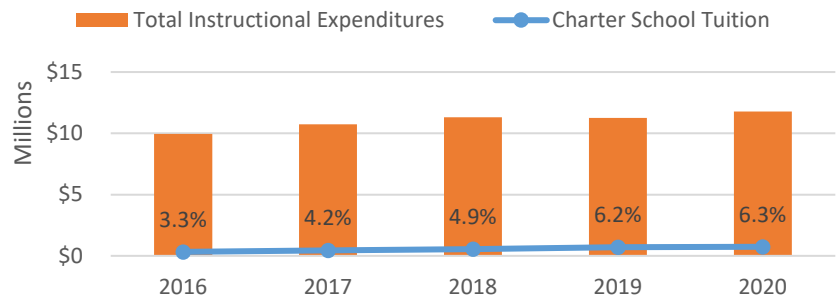


Expenditures by Function

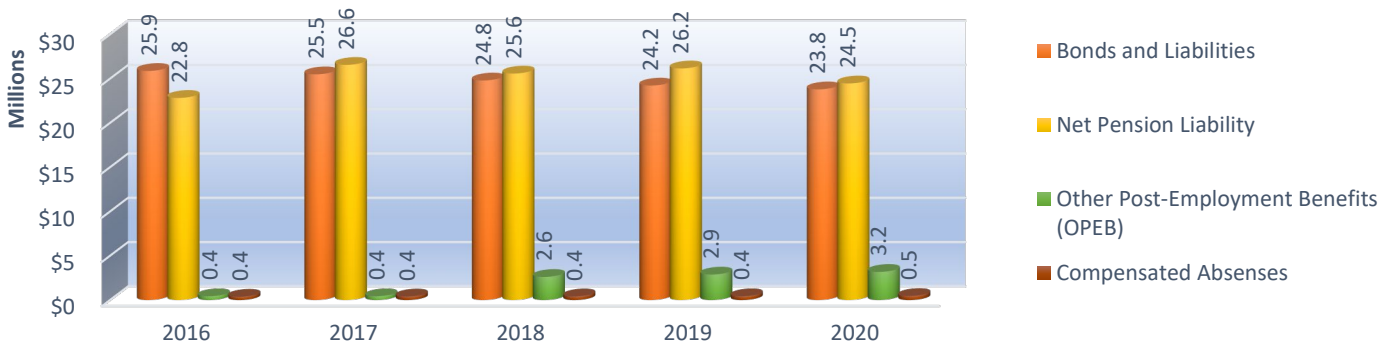


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2016	\$325,869	\$9,951,471
2017	\$445,586	\$10,729,705
2018	\$559,116	\$11,311,846
2019	\$702,065	\$11,258,707
2020	\$739,534	\$11,768,169



Long-Term Debt

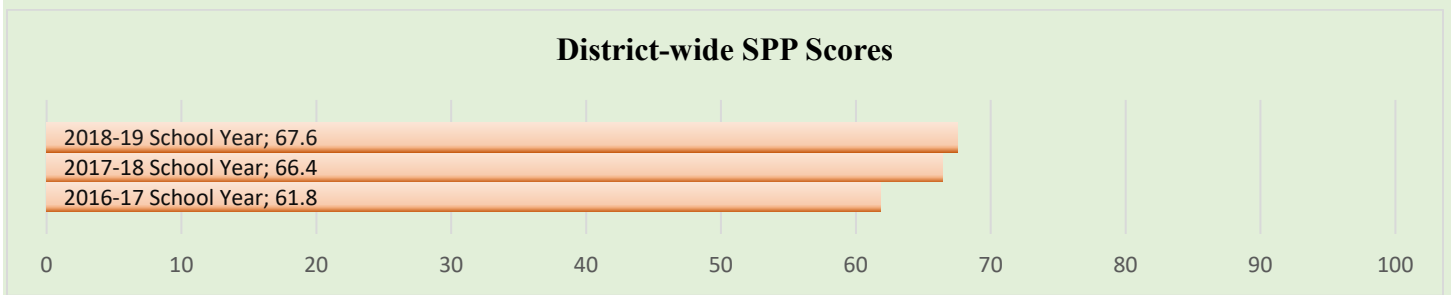


Academic Information²

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.³ In addition, the District's 4-Year Cohort Graduation Rates are presented for the 2017-18 through 2019-20 school years.⁴ The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

What is a SPP score?

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



² PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publicly available website.

³ 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.

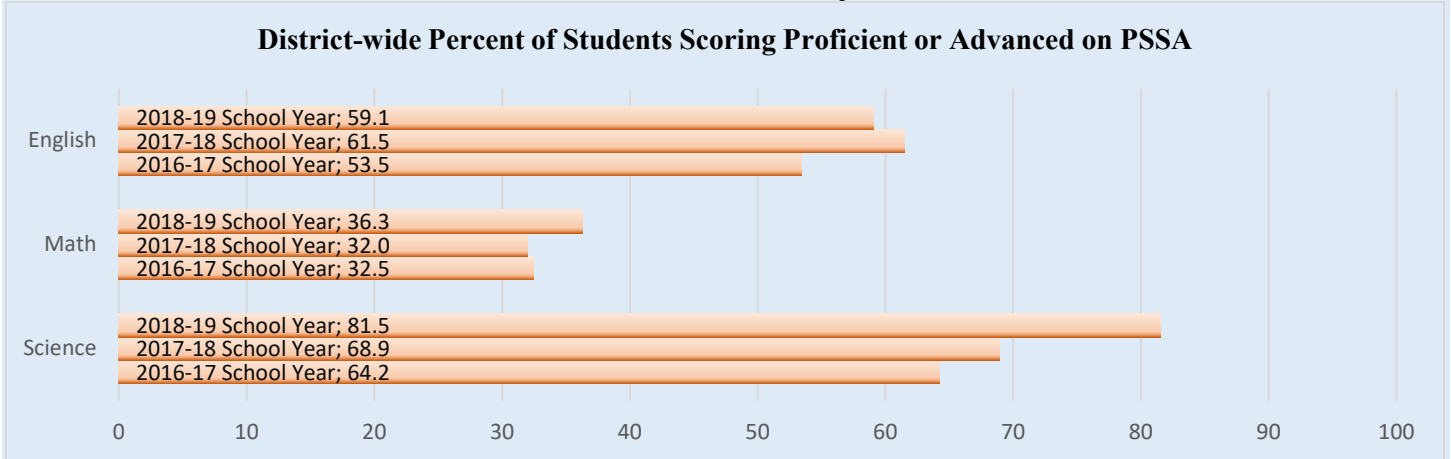
⁴ Graduation rates were still reported for the 2019-20 school year despite the COVID-19 pandemic.

Academic Information Continued

What is the PSSA?

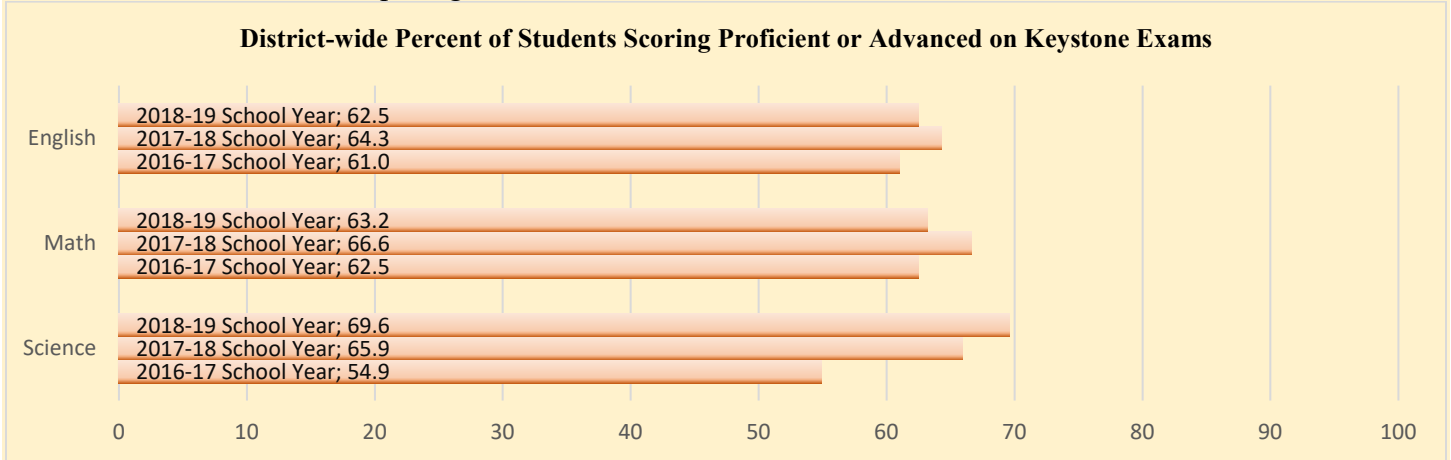
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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

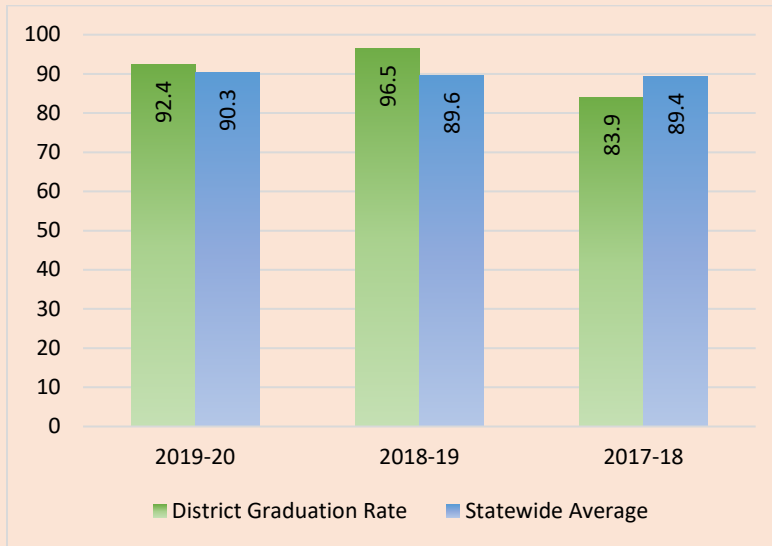


⁵ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) 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.⁶



⁶ 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 the District Inaccurately Reporting Nonresident Student Data to PDE Resulting in a \$26,158 Overpayment

Criteria relevant to the finding:

The State Board of Education's regulations and the Pennsylvania Department of Education (PDE) guidelines govern the classifications of nonresident children placed in private homes based on the criteria outlined in the Public School Code (PSC).

Payment of Tuition

Section 1305(a) of the PSC provides for Commonwealth payment of tuition for nonresident children placed in private homes as follows:

"When a non-resident child is placed in the home of a resident of any school district by order of court or by arrangement with an association, agency, or institution having the care of neglected and dependent children, **such resident being compensated for keeping the child**, any child of school age so placed shall be entitled to all free school privileges accorded to resident school children of the district, including the right to attend the public high school maintained in such district or in other districts in the same manner as though such child were in fact a resident school child of the district." (Emphasis added.) See 24 P.S. § 13-1305(a).

We found that the Frazier School District (District) failed to implement adequate internal controls over the inputting, categorization, and reporting of nonresident student data resulting in a \$26,158 overpayment from the Pennsylvania Department of Education (PDE).⁷ This overpayment was caused by the District inaccurately reporting the number of foster students educated by the District during the 2017-18 and 2018-19 school years.⁸

Background: School districts are entitled to receive Commonwealth paid tuition for educating certain nonresident students. For a district to be eligible to receive Commonwealth paid tuition, the district must ensure that the student has met all four eligibility components:

1. The student's parent/guardian must not be a resident of the educating district.
2. The student must have been placed in a private home of a resident within the district by order of the court or by arrangement with an association, agency, or institution.
3. The district resident must be compensated for the care of the student.
4. The student must not be in pre-adoptive status.

These students are commonly referred to as "foster students" and it is the mandate of the educating district to obtain the required documentation to correctly categorize and accurately report these students that the district educated to PDE. Further, the district must obtain updated documentation for each year that the district reports a student as a nonresident student.

Because school districts can be eligible for additional revenue for educating nonresident students, it is essential for school districts to properly identify, categorize, and report nonresident students that it educated to PDE. Therefore, school districts should have a strong system of internal controls over this process that should include, but not be limited to, the following:

⁷ The District received \$71,016 in Commonwealth reimbursement for educating reported foster students during the audit period.

⁸ We found the District accurately reported foster students to PDE for the 2016-17 and 2019-20 school years and that the District was accurately reimbursed for these students.

Criteria relevant to the finding (continued):

Section 2503(c) of the PSC specifies the amount of Commonwealth-paid tuition on behalf of nonresident children placed in private homes by providing, in part:

“Each school district, regardless of classification, which accepts any non-resident child in its school under the provisions of section one thousand three hundred five . . . shall be paid by the Commonwealth an amount equal to the tuition charge per elementary pupil or the tuition charge per high school pupil, as the case may be . . .” (Emphasis added.) See 24 P.S. § 25-2503(c).

Subsection (a) of Section 11.19 (relating to Nonresident child living with a district resident) of the State Board of Education’s regulations provides as follows, in part.

“(a) A nonresident child is entitled to attend the district’s public schools if that child is fully maintained and supported in the home of a district resident as if the child were the residents own child and if the resident receives no personal compensation for maintaining the student in the district. Before accepting the child as a student, the board of school directors of the district shall require the resident to file with the secretary of the board of school directors either appropriate legal documentation to show dependency or guardianship or a sworn statement that the child is supported fully without personal compensation or gain, and that the resident will assume all personal obligations for the child relative to school requirements and intends to so keep and fully support the child continuously and not merely through the school term.” See 22 Pa. Code § 11.19(a).

- Training on PDE reporting requirements.
- Written internal procedures to ensure compliance with PDE requirements.
- Reconciliations of source documents to information reported to PDE.

Foster Student Reporting Errors

We found that the District made a total of three reporting errors in the 2017-18 and 2018-19 school years. These errors involved three students who were not correctly reported to PDE. The following table details the number of students inaccurately reported and the corresponding overpayment.

Frazier School District Nonresident Student Data		
School Year	Number of Students Inaccurately Reported	Overpayment
2017-18	1	\$ 9,837
2018-19	2	\$16,321
Total	3	\$26,158

The District’s process during the audit period was to obtain an agency placement letter (APL) for each foster student it reported to PDE for reimbursement. These APLs were provided by the county children and youth agency and were used to document the eligibility requirements to be reported as a foster student. However, we found that the District was unable to produce APLs for two students reported and, therefore, we could not verify that the four eligibility requirements were met to be reported as a foster student. The District provided an APL for the third student we identified as ineligible to be reported as a foster student, but this APL did not contain the foster student’s parent/guardian residency information as required to determine eligibility.

Significant Internal Control Deficiencies

The District did not have adequate internal controls over the inputting, categorization, and reporting of foster student data. The District relied on one employee to categorize students enrolling in the District and to obtain and maintain the APLs for foster students. Another employee entered this information into the District’s student information system. However, this review occurred without a detailed review to ensure each foster student met the eligibility requirements to be reported for reimbursement. A review of this nature most likely would have revealed the errors we identified in this finding. A third District employee was responsible for reporting foster student data from the District’s student information system to PDE. This reporting to PDE occurred without a detailed review

of data or reconciliation of source documents to reported data. District officials cited turnover in recent years, noting that the employee currently in charge of obtaining and retaining the supporting documentation needed for the categorization of nonresident foster students was not in that position during the years of the audit. Finally, the District did not have written procedures in place documenting PDE reporting requirements to guide these employees in accurately identifying and reporting nonresident foster students.

Future Reimbursement Adjustment: We provided PDE with documentation detailing the reporting errors we identified for the 2017-18 and 2018-19 school years. We recommend that PDE adjust the District's future subsidy reimbursement amount by the \$26,158 that we calculated as an overpayment.

Recommendations

The *Frazier School District* should:

1. Develop and implement an internal control system governing the process for categorizing, and reporting nonresident student data. The internal control system should include, but not be limited to, the following:
 - All personnel involved in the identification, categorization, and reporting of nonresident foster student data are trained on PDE's reporting requirements.
 - A review of nonresident foster data is conducted by an employee other than the employee who prepared the data before it is submitted to PDE.
 - Clear and concise written procedures are developed to document the categorization and reporting process for nonresident foster student data.
2. Perform a reconciliation of the foster student data to source documents before reporting to PDE.

The *Pennsylvania Department of Education* should:

3. Adjust the District's future nonresident student reimbursements to resolve the overpayment of \$26,158.

Management Response

District management provided the following response:

“Due to staff turnover, changes with our student information system, and the abundance of information required by state reporting agencies, the district was unclear of all required information resulting in inaccurate reporting.

The district is now aware of the process to accurately report foster / non-resident children for reimbursement. Updated trainings will be provided as needed to ensure consistency.”

Auditor Conclusion

While we are encouraged that the District feels they are “now aware of the process to accurately report foster/nonresident children for reimbursement,” we continue to stress that the District should develop and document written procedures for the categorization and reporting of this student data. This process should include a reconciliation of supporting documents (APLs) used in the determination of categorizing a nonresident foster student as well as requiring a secondary review, performed by someone separate of data entry, prior to reporting to PDE. Lastly, all District administrators and other personnel involved in the process of identifying and reporting student data should receive training on PDE’s requirements.

We will determine the effectiveness of the implementation of our recommendations and any other corrective actions taken by the District during our next audit of the District.

Finding No. 2

The District Did Not Ensure that Its Contracted Bus Drivers Had All the Required Clearances and Qualifications

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 related to the employment of individuals having direct contact with students. Specifically, our review of drivers used during the 2020-21 school year revealed that the District was not reviewing and monitoring qualification and clearance documents for its contracted drivers as required, and instead, placed complete reliance on the contractor for obtaining and evaluating required driver documents. Additionally, we found that the District presented a list of contracted drivers to the Board of School Directors (Board) for approval without first determining if all the drivers had the required qualifications and clearances.

Finally, the District was not following its own Board-approved *Contracted Services* policy and transportation contract specific to the maintenance and review of required bus driver documentation. By not adequately maintaining, reviewing, and monitoring driver qualifications, the District could not ensure that all contracted bus drivers were properly qualified and cleared to transport students before and throughout employment.

Background

Importance of Internal Controls

Several state statutes and regulations establish the minimum required qualifications for school bus drivers including, among others, the Public School Code (PSC) and the Child Protective Services Law (CPSL). The District and its Board are responsible for the selection and approval of eligible operators who qualify under applicable laws and regulations.⁹ Therefore, the District should have a strong system of internal controls over its bus driver review process that should include, but not be limited to, the following:

- Documented review of all bus driver credentials prior to Board approval.
- Monitoring of bus 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.

⁹ 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).

- Clear and concise written policies and procedures specific to reviewing and monitoring driver qualification and clearance documents, including contracted drivers.
- Training on bus driver qualification and clearance requirements for employees responsible for driver records.

Driver Employment Requirements

Regardless of whether the District hires its own drivers or it 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,¹⁰ 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 Report (Pennsylvania State Police [PSP] clearance).
 - b. Federal Criminal History Record, based on a full set of fingerprints (FBI clearance).
 - c. PA Child Abuse History Clearance.

It is important to note that all three clearances must be obtained every five years.¹¹

Insufficient Internal Controls and Over Reliance on the Contractor Resulted in Driver Documentation Deficiencies and Board Approval of Drivers Not Vetted by District Administration

We reviewed driver information for the 2020-21 school year. The District utilizes one transportation contractor to provide bus and van drivers (drivers) to transport its students. The results of our review revealed that the District was placing complete reliance on its contractor for ensuring compliance with driver requirements, and the District did not have adequate internal controls in place to properly oversee its contracted drivers.

¹⁰ Pennsylvania's Vehicle Code, 75 Pa.C.S. §§ 1508.1 (relating to Physical examinations) and 1509 (relating to Qualifications for school bus driver endorsement).

¹¹ 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 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).

The internal control weaknesses we identified are described in the following narrative.

No Independent Driver List Maintained by the District

In order to determine compliance with the driver clearance and qualification requirements, we requested that the District provide a comprehensive list of all drivers for the 2020-21 school year, as well as board meeting minutes documenting Board approval of these drivers. District representatives stated that the District does not maintain and monitor its own list of drivers, but rather relies on the contractor to provide the District with a list of drivers prior to the start of the school year. This list is subsequently presented to the Board for approval without a District review process.

Lack of Driver Records and Over Reliance on the Contractor

We requested the personnel files for all 49 contracted drivers used to transport students for the 2020-21 school year. We reviewed the files and found that required documentation was either missing or expired for 25 drivers (51 percent). In fact, the District did not have any of the required documentation for 13 of those drivers. These documentation deficiencies occurred because the District was relying upon the contractor to provide updated and current documentation without an adequate internal review process or any internal monitoring taking place.

After we brought the documentation discrepancies to the District's attention, District officials worked with the contractor to obtain the missing or expired documentation. Upon our follow-up review, we found that the District had obtained some of the required documentation. However, we found that 14 drivers still had missing or expired documents, including 1 driver who had no documents at all. Consequently, the District could not provide assurance that these 14 drivers were qualified and cleared to transport students; thereby, potentially jeopardizing student safety.

In addition to the missing and expired documents, we found 31 of 49 driver files which contained an FBI clearance were noted as having an "Unofficial Copy" of the required document. These unofficial copies clearly state that the copy of the clearance is for the driver's use only and cannot be used as the official copy that is to be reviewed by the driver's prospective employer. The unofficial copy gives specific instructions which details that PDE's electronic system enables administrators of public schools to review the **official** FBI clearance online. The instructions also state that it is the responsibility of the administrator to review the FBI clearance and make a determination as to the fitness of a driver to work in a position that places that individual in contact with children.

*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 part:

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

Transportation Contract

The District's Transportation Contract states, in part:

"... every bus driver shall provide to the Superintendent a criminal record check, Act 151 Child Abuse Clearances, and Fingerprinting."

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#>).

In accordance with the instructions, a District administrator should have accessed the electronic system and reviewed the official copy of the FBI clearance. As previously stated, the District did not implement an internal monitoring procedure or system to ensure that clearances and qualifications for contracted drivers were reviewed, including accessing the official FBI clearances timely. Without this critical information, the District could not and did not evaluate the driver's fitness to transport students.

The fact that the District did **not** have established internal control procedures to obtain, maintain, review, and monitor driver qualification and background clearance requirements and was over-reliant on the contractor is problematic. For example, we found that two drivers had criminal convictions on either the state or federal background clearances that were not reviewed or considered by the District to ensure these individuals were eligible for employment. Instead, the District relied upon the contractor to determine driver fitness and to make hiring decisions. While we ultimately concluded that these convictions did **not** impact employment, the fact remains that the District failed in its duty and responsibility to review all required employment documentation and determine if the drivers are eligible to transport its students.

Overall, the District did not have the necessary internal controls in place to meet its responsibilities and to ensure compliance with driver requirements. The District acknowledged that it did not assign any District employee the responsibility of obtaining, reviewing, maintaining, and monitoring required driver documents. District officials attributed the above noted review and clearance issues to the following: 1) the District relied solely on the contractor to determine a driver's fitness to transport students, and 2) the District had a lack of knowledge of PSC and CPSL requirements.

A standardized review process and the ongoing monitoring of qualifications and clearances are key internal controls important to ensuring compliance with the statutory requirements. When these internal controls are not in place, student safety could be jeopardized. In fact, the use of contractors to provide student transportation heightens the importance of having strong and effective internal controls including knowing who is actually driving the vehicles transporting the District's students at all times.

By not obtaining, reviewing, and maintaining complete driver files, the District and its Board were not in compliance with the PSC, CPSL, the State Board of Education's Regulations, and the state Vehicle Code.

Failure to Obtain and Review Driver Records Prior to Obtaining Board Approval

The requirement to Board approve drivers is designed to provide the public with assurance that District administration has determined that authorized drivers have the required qualifications and clearances on file *prior* to employment.¹² It is the District's responsibility to determine driver eligibility before presenting individual drivers to the Board for approval. We found, and District officials acknowledged, that the District did not have a review process, and instead, relied on the contractor to perform this responsibility. The Board voted to approve a list of drivers provided by the contractor without first having District administration obtain and review all required documentation to determine driver eligibility.

Noncompliance with Board Policy and Transportation Contract

By not adequately maintaining and monitoring driver requirements, the District failed to follow its own Board approved Policy No. 818, *Contracted Services*, which requires the District to evaluate the results of the employment screening process which includes the review of the mandatory background check requirements *before* an individual is employed. Additionally, the District and the contractor did not comply with their own transportation contract, which contained provisions mandating that every bus driver provide to the District's Superintendent the required criminal history reports/clearances. By failing to maintain complete driver records, the District did not comply with its own policy and transportation contract.

Conclusion

The District and its Board did not meet their statutory and regulatory requirements to ensure that drivers were qualified and eligible to transport students by not having adequate internal controls in place to properly oversee its contracted drivers. Specifically, the District and its Board did not comply with all applicable laws, regulations, and PDE guidance documents by not obtaining, reviewing, and monitoring all required driver qualifications and clearances. Instead, the District placed complete reliance on its contractor to determine driver eligibility which is problematic under the law and regulations. Finally, the District did not comply with its own Board approved *Contracted Services* policy and transportation contract.

¹² Section 23.4(2) of Chapter 23 (pupil Transportation) of the State Board of Education's regulations in Title 22 provides that: "[t]he board of directors of a school district is responsible for all aspects of pupil transportation programs, including the following: *** (2) The selection and approval of appropriate vehicles for use in district service and eligible operators who qualify under the law and regulations." See 22 Pa. Code § 23.4(2).

Ensuring that ongoing qualification and clearance requirements are satisfied are vital student protection and legal and governance obligations and responsibilities 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. The use of a contractor to provide student transportation does not negate the District's legal obligations and responsibilities.

Recommendations

The *Frazier 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 and that individual drivers are assessed by District administration before being presented to the Board for approval and prior to transporting students.
 - All driver qualification and clearance documentation is monitored on a regular basis sufficient to ensure compliance with requirements.
2. Comply with all applicable laws and regulations to obtain, review, and maintain required qualification and clearance documentation for all drivers. Further, the District must ensure it obtains, maintains, and reviews the **official** FBI clearances.
3. Ensure that all drivers determined to be eligible to transport students are presented to the Board for approval prior to transporting students, including new drivers added throughout the school year.
4. Implement procedures to ensure compliance with the Board's *Contracted Services* policy and transportation contract.
5. Provide training on driver qualification and clearance requirements to all District employees responsible for maintaining up-to-date personnel files for contracted drivers *and* for those in charge of reviewing qualifications and clearances. The training should include the requirements detailed in Section 111 of the PSC, as well as the relevant provisions of the CPSL, the state Board of Education regulations, and/or the state Vehicle Code.

Management Response

District management provided the following response:

“The district does not employ anyone without the proper clearances. The district however has approved the hiring of employees "pending clearances". This is done to ensure the continuity of education since meetings are only held once a month. Once all required clearances are received, the driver is permitted to drive.

In response to the findings, the district will require all clearances to be obtained prior to submission for Board approval.

To reiterate, no driver, or contracted employee, has performed services without first providing proper clearances.”

Auditor Conclusion

While we are encouraged that the District will now require all driver requirements to be obtained prior to Board approval, our finding documents issues more significant than Board approval. Specifically, as detailed in our finding, our initial review of District driver clearances and qualifications documented that 25 of the 49 total drivers transporting District students during the 2020-21 school year had either missing or expired clearances. This initial review also noted that the District had no clearances or qualifications on file for 13 of those drivers.

After this initial review, we presented our results to District officials and had them work with its contractor to obtain the missing or expired clearances. While the District was able to obtain some, but not all, of these required documents, there remained one driver with no clearances/requirements on file. This is in stark contradiction to the management response which states, in part “To reiterate, no driver, or contracted employee, has performed services without first providing proper clearances.”

We continue to stress the need for the District to implement sufficient verifiable internal controls over its process of obtaining, reviewing, and monitoring clearances and qualifications of all drivers transporting District students. These controls should include, but not be limited to, obtaining and monitoring official FBI clearances, compliance with Section 111 of the PSC, relevant provisions of the CPSL, state Board of Education regulations, the relevant Pennsylvania Vehicle Code provisions, and the District’s Contracted Services policy (No. 818).

Lastly, we again emphasize the need for all District employees involved in the review, monitoring, and maintenance of required driver qualifications and clearances receive appropriate training in all current requirements.

We will assess the District's implementation and the effectiveness of our recommendations and any other corrective actions taken by the District as part of our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Frazier School District (District) released on October 20, 2016, resulted in one finding, as described 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 interviewed District personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on October 20, 2016

Prior Finding: **District Operating Deficits Have Resulted in a Negative General Fund Balance of \$139,997 as of June 30, 2015**

Prior Finding Summary: We found that the District's General Fund balance decreased by over \$746,000 from July 1, 2010 to June 30, 2015. Financial industry guidelines recommend that districts maintain a fund balance between five and ten percent of annual expenditures. The District did not comply with this best practice for the years we reviewed.

Prior Recommendations: We recommended that the District should:

1. Prepare a long-range financial plan to address its negative fund balance, operating deficits, and declining liquidity.
2. Establish a minimum required General Fund balance.
3. Continue the process of monitoring and evaluating expenditures on a monthly basis and ensure that actual expenditures are kept within budgetary limits, as well as not exceed total revenue at year-end.

Current Status: We found that the District implemented two of our three prior audit recommendations. The District established a minimum required General Fund balance and continued its process of monitoring and evaluating expenditures to ensure that expenditures are kept within budgetary limits. Despite not preparing a long-range financial plan as recommended, the District increased its General Fund balance during our audit period. The District's General Fund balance increased from \$818,707 on July 1, 2016 to \$949,378 as of June 30, 2020.

Appendix A: Audit Scope, Objectives, and Methodology

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

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,¹³ 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 Bus Driver Requirements, Nonresident Student Data, Transportation Operations, 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.¹⁴ *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.¹⁵ 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.

¹³ 72 P.S. §§ 402 and 403.

¹⁴ 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.

¹⁵ Even though the Green Book was written for the federal government, it explicitly states that it may also be adopted by state, local, and quasi-government entities, as well as not-for-profit organizations, as a framework for establishing and maintaining an effective internal control system. The Green Book is assessable at <https://www.gao.gov/products/GAO-14-704G>

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

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

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

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

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

Figure 2 – Internal Control Components and Principles Identified as Significant

Principle →	Internal Control Significant ?	Control Environment					Risk Assessment					Control Activities			Information and Communication			Monitoring	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
General/overall	Yes	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		X	
Nonresident Student Data	Yes				X			X	X		X		X	X	X				
Bus Drivers	Yes										X		X			X	X		
Transportation	Yes				X			X	X		X		X	X	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.

Nonresident Student Data

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?¹⁶
- ✓ To address this objective, we assessed the District’s internal controls over inputting, categorizing, and reporting of nonresident foster students to PDE. We reviewed all 17 nonresident foster students reported to PDE as educated by the District during the 2015-16 through 2019-20 school years. We reviewed documentation to verify that the custodial parent or guardian were not residents of the District and to determine if the foster parent(s) received a stipend for caring for the student. We also determined if the District received the correct reimbursement for the education of these nonresident students.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to this objective. Those results are detailed in Finding No. 1 beginning on page 7 of this report.

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 clearances¹⁷ as outlined in applicable laws?¹⁸ 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?

¹⁶ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

¹⁷ 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.

¹⁸ 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.

- ✓ To address this objective, we assessed the District’s internal controls for reviewing, maintaining, and monitoring the required bus driver requirements. We determined if all drivers were approved by the Board prior to transporting students. We reviewed documentation for all 49 drivers transporting students as of May 3, 2021 to determine whether the District complied with requirements for those bus drivers. We also determined whether the District had monitoring procedures to ensure that all drivers had updated clearances, licenses, and physical exams.

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 11 of this report.

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?¹⁹
- ✓ To address this objective, we assessed the District’s internal controls for obtaining, processing, and reporting transportation mileage data to PDE. We selected 15 of the 32 vehicles used to transport District students during the 2019-20 school year. Ten vehicles were selected randomly while the remaining five were selected due to a higher risk of noncompliance.²⁰ We completed a reconciliation of the reported mileage on the PDE-2518 (*Summary of Individual Vehicle Data for Contracted Service*) to the District’s summary spreadsheet. Additionally, for the vehicles selected, we obtained monthly odometer readings and student rosters and verified that the sample average for those vehicles was accurately calculated.

Conclusion: The results of our procedures for this objective did not disclose any reportable issues or significant internal control deficiencies.

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 2015-16 through 2019-20 fiscal years. The financial and statistical data were used to calculate the District’s General Fund balance, operating position, charter school costs, debt ratio, and current ratio. These financial indicators are deemed appropriate for assessing the District’s financial stability. The financial indicators are based on best business practices established by several agencies, including 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 procedures for this objective did not disclose any reportable issues.

School Safety

¹⁹ See 24 P.S. § 25-2541(a).

²⁰ The vehicles not randomly selected were chosen because their total mileage was significantly more than the remaining vehicles used to transport students during the 2019-20 school year. Therefore, the combined selection of vehicles is not representative of the population, and the results of this audit procedure are not, and should not be, projected to the population.

➤ 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?²¹ 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, anti-bullying policies, safety committee meeting minutes, school climate surveys, and memorandums of understanding with local law enforcement.

Conclusion: Due to the sensitive nature of school safety, the full results of our review 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?²² 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 both the 2018-19 and 2019-20 school years. We determined if a security drill was held within the first 90 days of the school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the Accuracy Certification Statement that the District filed with PDE and compared the dates reported to the supporting documentation.

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

²¹ Safe Schools Act, 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code, 35 Pa.C.S. § 7701.

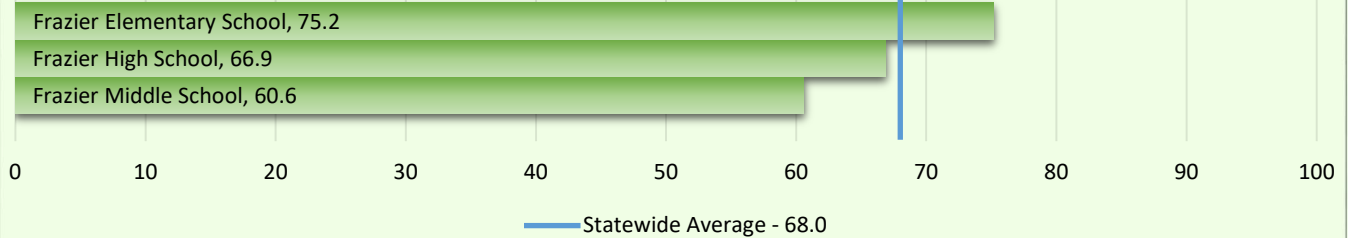
²² Public School Code (Fire and Security Drills), 24 P.S. § 15-1517.

Appendix B: Academic Detail

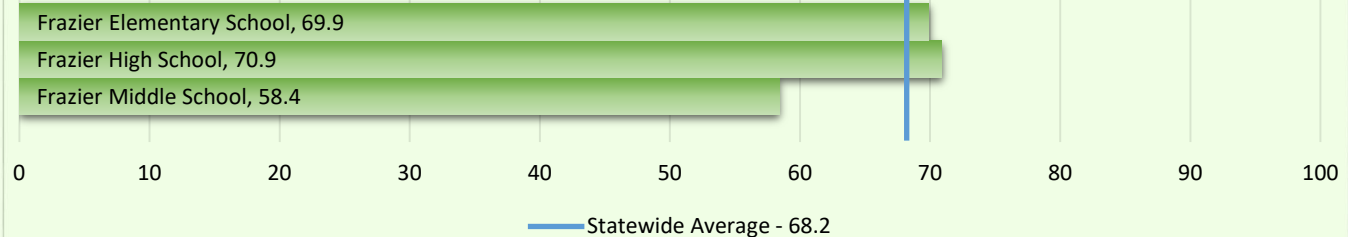
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.²³ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.²⁴

SPP School Scores Compared to Statewide Averages

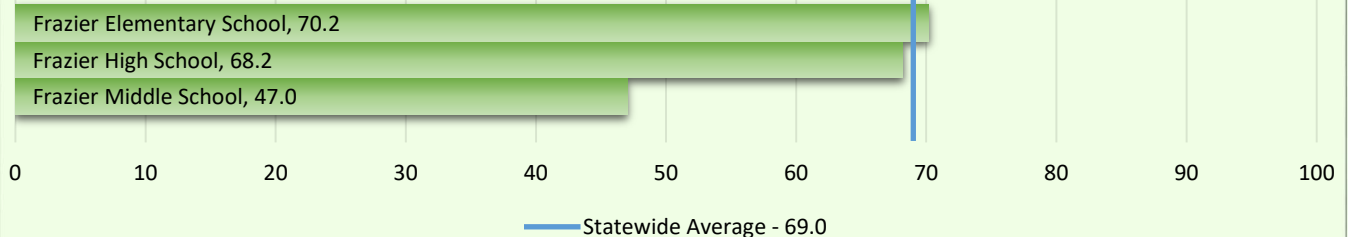
2018-19



2017-18



2016-17

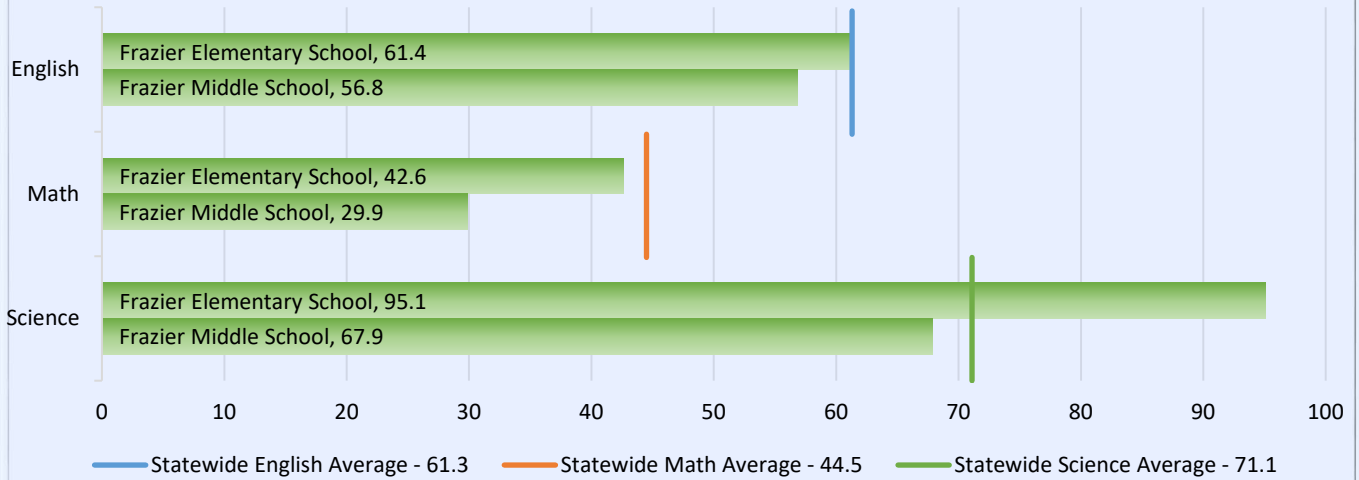


²³ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

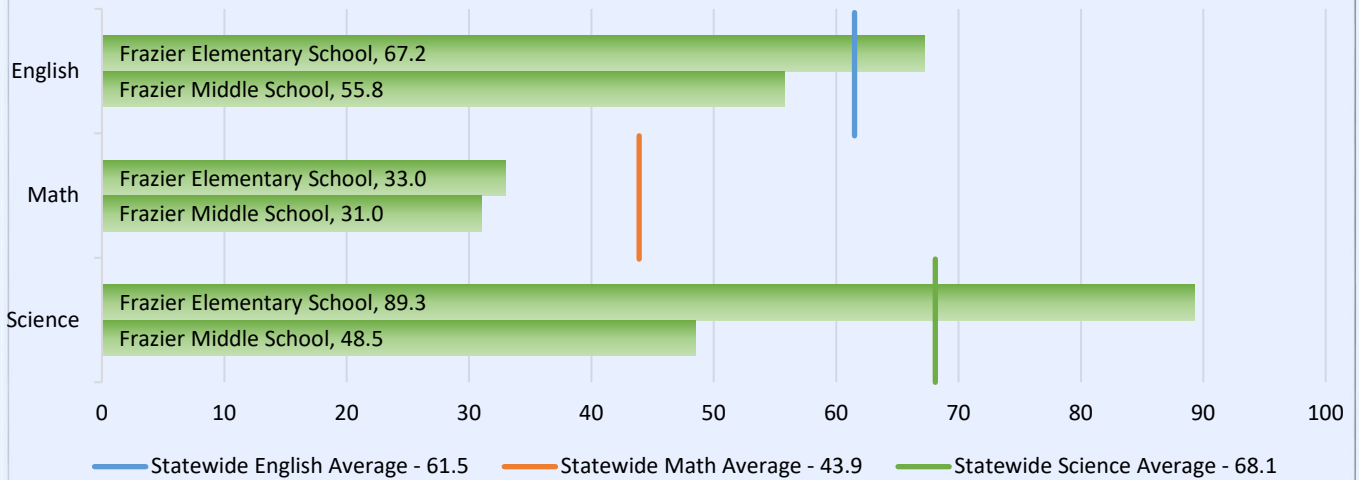
²⁴ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

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

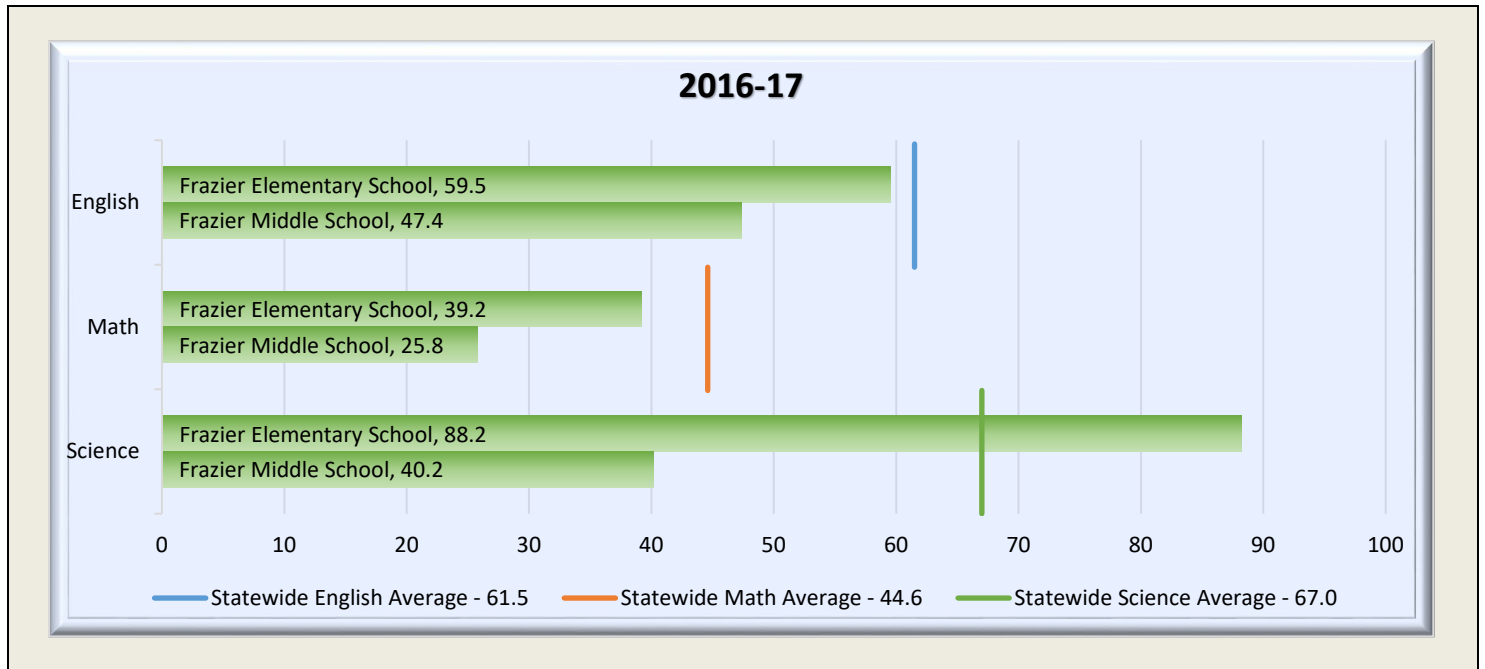
2018-19



2017-18

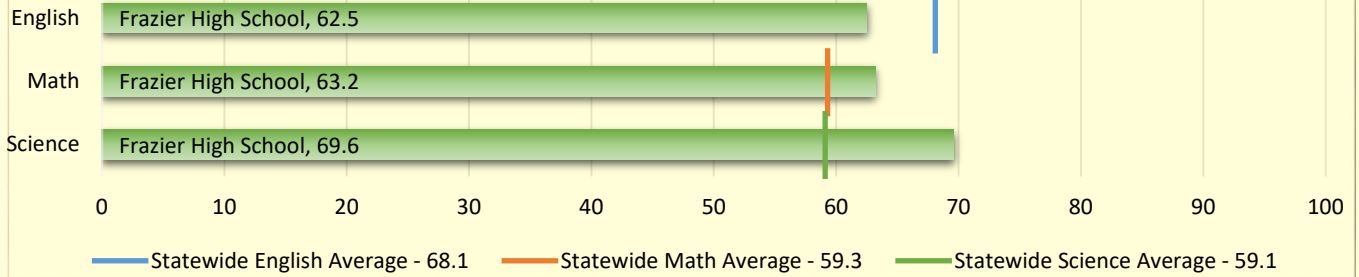


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**

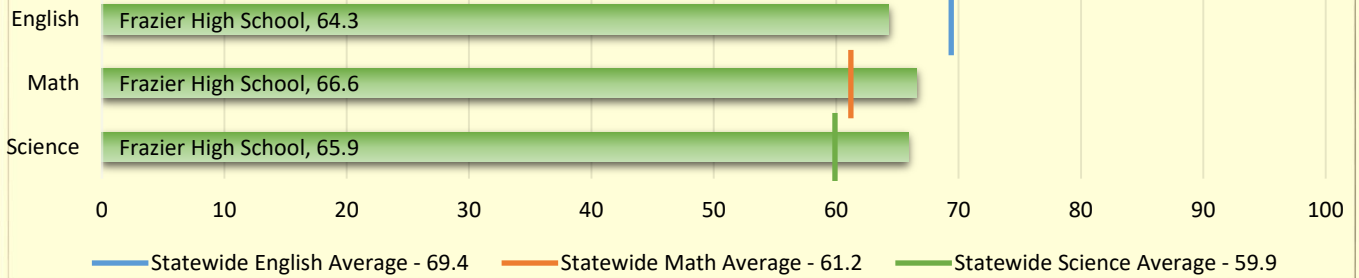


Keystone Advanced or Proficient Percentage School Scores Compared to Statewide Averages

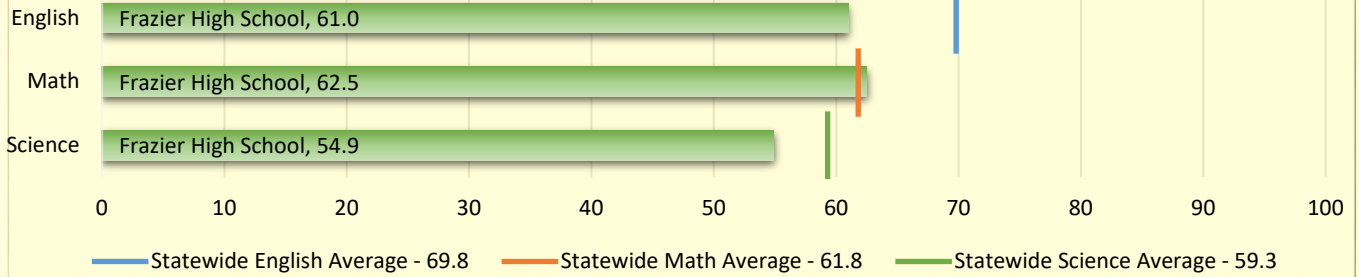
2018-19



2017-18



2016-17



Distribution List

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

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