

PERFORMANCE AUDIT

Souderton Area School District Montgomery County, Pennsylvania

December 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Dr. Frank Gallagher, Superintendent
Souderton Area School District
760 Lower Road
Souderton, Pennsylvania 18964

Mr. Ken Keith, Board President
Souderton Area School District
760 Lower Road
Souderton, Pennsylvania 18964

Dear Dr. Gallagher and Mr. Keith:

We have conducted a performance audit of the Souderton Area School District (District) for the period July 1, 2015 through June 30, 2019, 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
- Reimbursements for Construction Projects
- Administrator Separations

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

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 District's transportation operations and those deficiencies are detailed in the first finding in this report. Additionally, we found that the District failed to complete all fire and security drills as detailed in our second finding in this report. A summary of the results is presented in the Executive Summary section of the audit report.

In addition, we identified internal control deficiencies in the bus driver requirements and nonresident student data objectives that were not significant but warranted the attention of those charged with governance. Those deficiencies were verbally communicated to those charged with governance for their consideration. We found that the District performed adequately in the administrator separations and reimbursement for construction projects objectives.

Dr. Frank Gallagher
Mr. Ken Keith
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

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

Eugene A. DePasquale
Auditor General

December 8, 2020

cc: **SOUDERTON AREA 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 Souderton 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, 2015 through June 30, 2019, except as otherwise indicated in the audit scope, objectives, and methodology section of the report (see Appendix A).

Audit Conclusion and Results

Our audit found that the District applied best practices and complied, in all significant respects, with certain relevant state laws, regulations, contracts, and administrative procedures, except for two findings.

Finding No. 1: The District Did Not Have Adequate Internal Controls to Obtain and Report Transportation Data and Therefore Could Not Support Over \$8.7 Million Received in Transportation Reimbursements

The District did not comply with the record retention provisions of the Public School Code when it failed to retain source documents to verify the accuracy of data reported to the Pennsylvania Department of Education (PDE) for transportation reimbursement for the 2015-16 through 2018-19 school years. The District did not implement internal controls to ensure that it obtained and retained adequate supporting documentation and it accurately reported transportation data to PDE (see page 8).

Finding No. 2: The District Failed to Conduct All Required Monthly Drills and Failed to Meet the Security Drill Requirements in Accordance with the Public School Code

Our review of the District's fire and security drill data for the 2018-19 school year disclosed that five of the District's nine schools failed to conduct monthly fire drills. Furthermore, our review disclosed that four of nine District schools also failed to conduct a school security drill during the first 90 days of school, as required. Finally, we found that the District inaccurately reported drill data to PDE. Consequently, the District's Superintendent inappropriately attested to the accuracy of the drill data in the PDE required report and certification statement (see page 14).

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	Montgomery and Bucks
Total Square Miles	52
Number of School Buildings	9
Total Teachers	493.35 FTE ¹
Total Full or Part-Time Support Staff	397
Total Administrators	37
Total Enrollment for Most Recent School Year	6,380
Intermediate Unit Number	23
District Career and Technical School	North Montco Technical Career Center

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

Mission Statement*

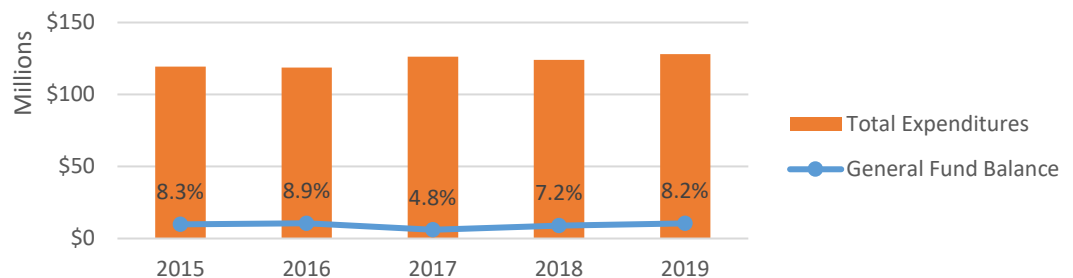
To prepare students to demonstrate competencies needed to contribute and to succeed in a changing world by building on a commitment to excellence and innovation, by working in partnership with family and community, and by assuring a quality education for all students in a safe and nurturing environment.

Financial Information

The following pages contain financial information about the Souderton 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
2015	\$9,900,294
2016	\$10,586,842
2017	\$6,084,012
2018	\$8,923,732
2019	\$10,467,401

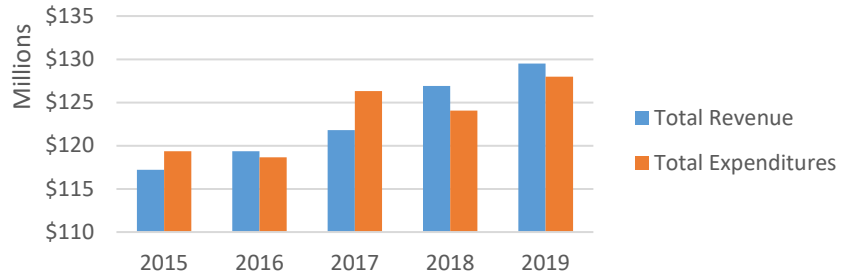


¹ FTE stands for full time equivalents. This was calculated by adding all full time teachers (1) to half time teachers (.5) and all third time teachers (.33).

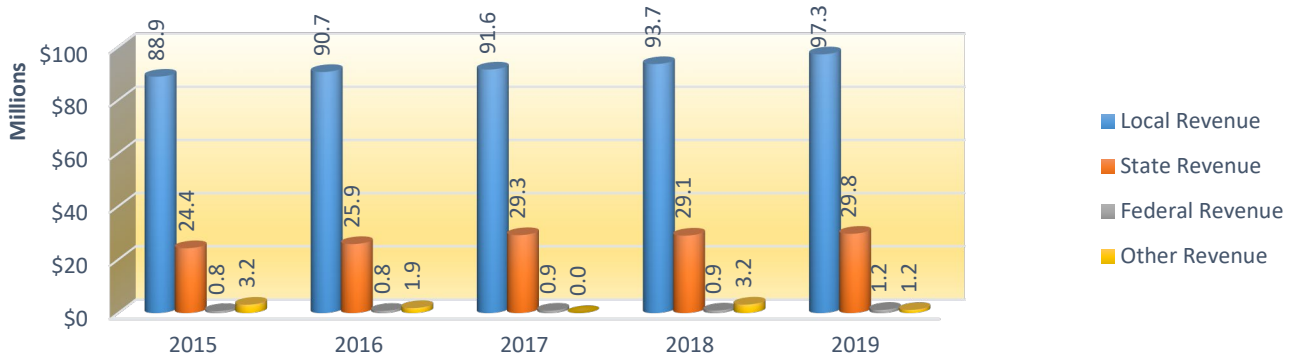
Financial Information Continued

Revenues and Expenditures

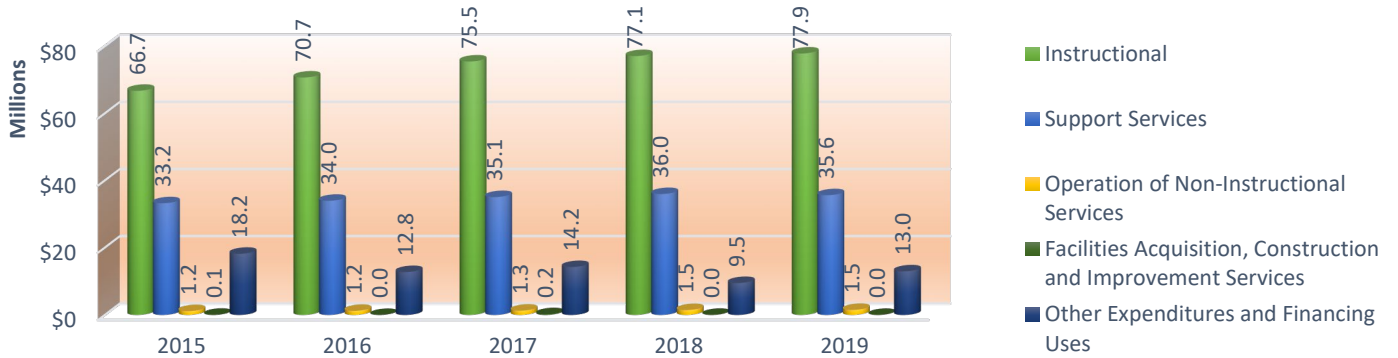
	Total Revenue	Total Expenditures
2015	\$117,209,882	\$119,348,677
2016	\$119,348,272	\$118,661,722
2017	\$121,796,880	\$126,299,712
2018	\$126,901,679	\$124,061,959
2019	\$129,508,729	\$127,965,059



Revenues by Source

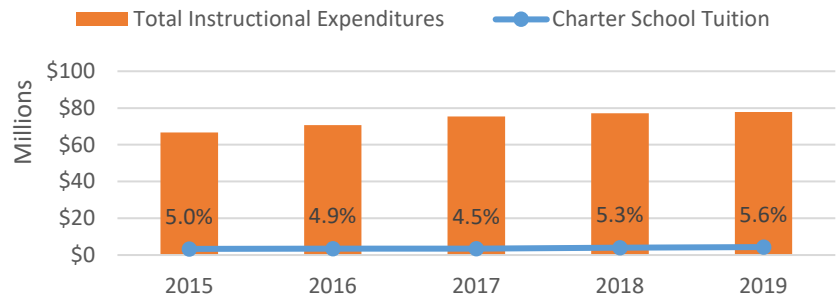


Expenditures by Function



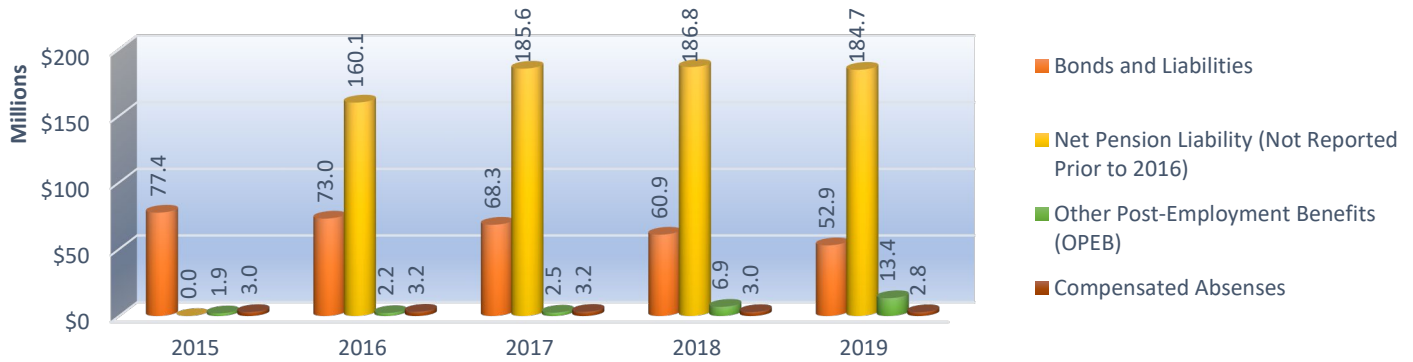
Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2015	\$3,347,984	\$66,731,167
2016	\$3,493,338	\$70,697,455
2017	\$3,399,842	\$75,475,848
2018	\$4,067,899	\$77,085,170
2019	\$4,344,808	\$77,850,833



Financial Information Continued

Long-Term Debt



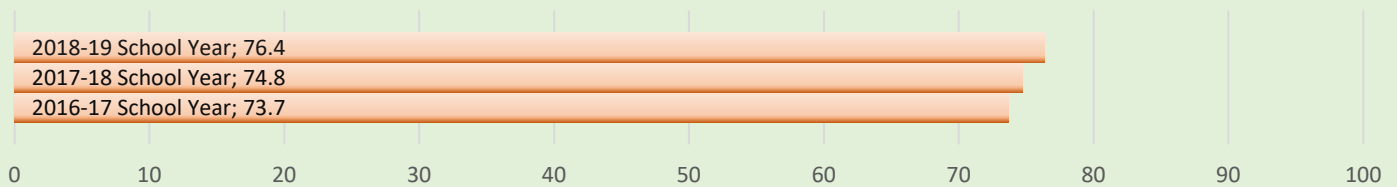
Academic Information

The graphs on the following pages present the District-wide School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE’s data files for the 2016-17, 2017-18, and 2018-19 school years.² 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.³

District-wide SPP Scores



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

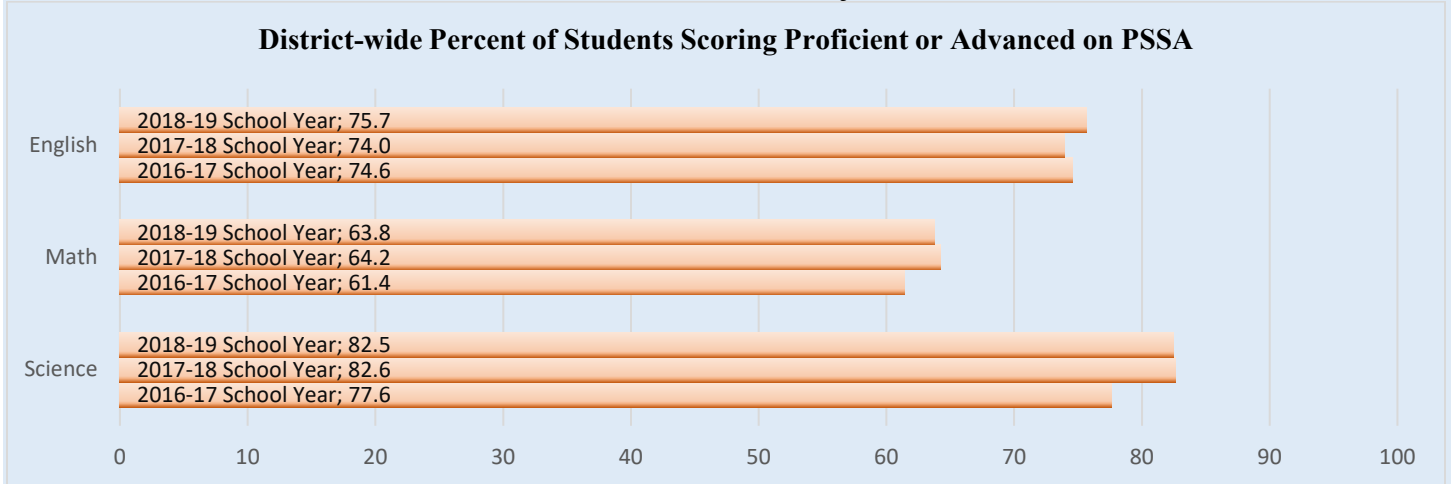
³ PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing. PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

Academic Information Continued

What is the PSSA?

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

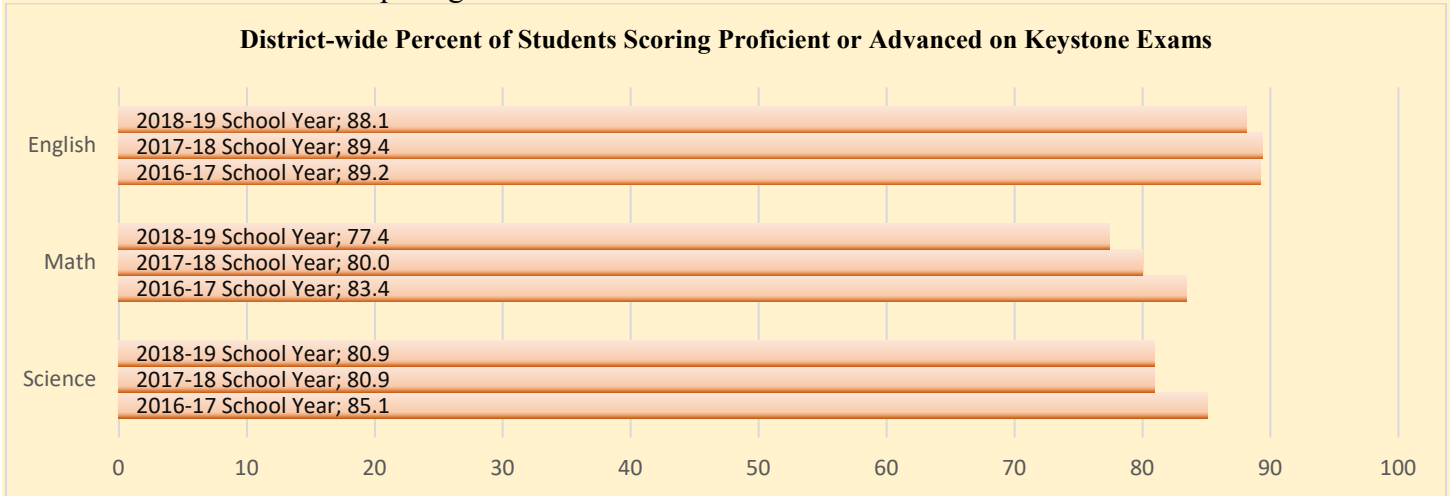
The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards. The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The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



Academic Information Continued

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.⁴ 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.



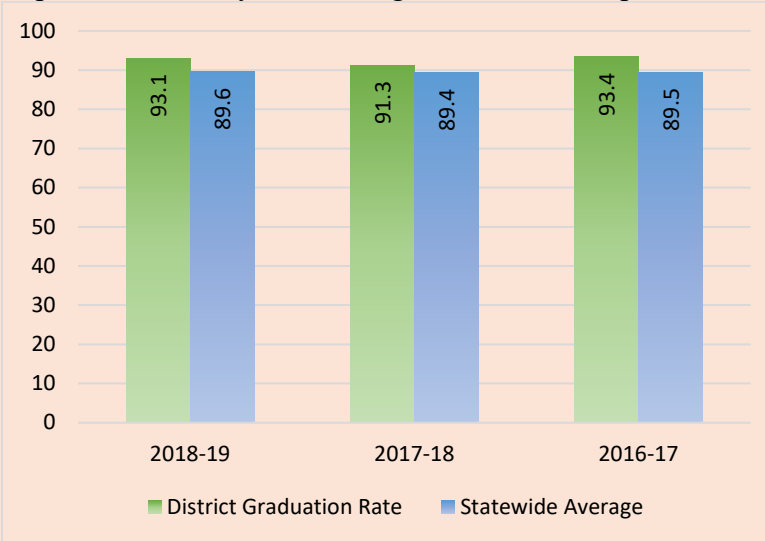
⁴ Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. See 24 P.S. § 1-121(b)(1). Please refer to the following link regarding further guidance to local education agencies (LEAs) on Keystone 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.⁵



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

Findings

Finding No. 1

The District Did Not Have Adequate Internal Controls to Obtain and Report Transportation Data and Therefore, Could Not Support Over \$8.7 Million Received in Transportation Reimbursements

Criteria relevant to the finding:

Student Transportation Subsidy

The PSC provides that school districts receive a transportation subsidy for most students who are provided transportation.

Section 2541 (relating to Payments on account of pupil transportation) of the PSC specifies the transportation formula and criteria. See 24 P.S. § 25-2541.

Total Students Transported

Section 2541(a) of the PSC states, in part: "School districts shall be paid by the commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district's aid ratio. In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes..." See 24 P.S. § 25-2541(a).

The Souderton Area School District (District) did not comply with the record retention provisions of the Public School Code (PSC) when it failed to maintain adequate documentation to support regular and supplemental transportation reimbursements totaling \$8,751,138 it received for the 2015-16 through 2018-19 school years. The supporting documentation is necessary to verify the accuracy of data reported to the Pennsylvania Department of Education (PDE). The data is used to determine the amount of reimbursement provided to the District. We found that the District did not implement internal controls to ensure that it obtained adequate supporting documentation and accurately reported transportation data to PDE.

School districts receive two separate transportation reimbursement payments from PDE. Regular reimbursement is broadly based upon the number of students transported, the number of days each vehicle is used to transport students, and the number of miles vehicles are in service both with and without students. Supplemental reimbursement is solely based upon the number of charter school and nonpublic school students transported by the District at any time during a school year. In order to be eligible to receive these reimbursements, the District must annually file a sworn statement of student transportation data for the prior and current school year with PDE.⁶ The District filed a sworn statement for all four years of the audit period.

However, we were unable to determine the appropriateness of the more than \$8.7 million in combined regular and supplemental transportation reimbursements received by the District (see table below) since the District failed to retain adequate documentation to support the information it reported to PDE. It is absolutely essential that records related to the District's transportation reimbursements be retained in accordance with the PSC's record retention provisions (for a period of not less than six years) and be readily available for audit. As a state auditing agency, it is concerning to us that the District did not have the necessary and legally required documents available for audit. Periodic auditing of such

⁶ The sworn statement of student transportation data should not be filed with the state Secretary of Education unless the data has been double-checked for accuracy by personnel trained on PDE's reporting requirements. An official signing a sworn statement must be aware that by submitting the transportation data to PDE, he/she is asserting that the information is true and that they have verified evidence of accuracy.

Criteria relevant to the finding (continued):

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 PDE in order to be eligible for the transportation subsidies. See 24 P.S. § 25-2543.

Section 2543 of the PSC, which is entitled, “Sworn statement of amount expended for reimbursable transportation; payment; withholding” 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.)

Record Retention Requirement

Section 518 of the PSC requires that the financial records of a district be retained by the district for a period of not less than six years. See 24 P.S. § 5-518.

documents is extremely important for District accountability and verification of accurate reporting.

Table 1

Souderton Area School District Regular and Supplemental Transportation Reimbursements			
School Year	Regular Transportation Reimbursement	Supplemental Transportation Reimbursement	Total Transportation Reimbursement
2015-16	\$1,834,292	\$ 394,625	\$2,228,917
2016-17	\$1,788,024	\$ 367,675	\$2,155,699
2017-18	\$1,836,075	\$ 363,825	\$2,199,900
2018-19	\$1,809,342	\$ 357,280	\$2,166,622
Total	\$7,267,733	\$1,483,405	\$8,751,138

Lack of Appropriate Documentation for Regular Transportation Reimbursement

As noted above, the regular transportation reimbursement is based on several components that are reported by the District to PDE for use in calculating the District’s annual reimbursement amount.

PDE guidelines provide that districts are required to report the number of days a vehicle is in service, the average number of students assigned to each vehicle as well as the miles per day, to the nearest tenth, that each vehicle travels with and without students. The District was able to provide us with the sample average calculations for mileage and students for each vehicle reported to PDE for all four years of our audit period. However, the District was unable to provide us with documentation that supported these calculations. The District relied solely on the contractor to provide the data required to be reported to PDE and did not have procedures in place to require a District employee to periodically review and maintain documentation in support of the data required to be reported to PDE.

The District attempted to provide reports that supported the number of days each vehicle was in service for all four years of our audit period but was ultimately unsuccessful. The reports recreated by the District contradicted the information reported to PDE and revealed that errors were made in the number of days reported to PDE. However, without supporting documentation for miles and number of students, we were unable to quantify the errors in the number of days reported to PDE. District officials acknowledged that they did not review these reports prior to submitting the data to PDE. Had District administration reviewed these reports, they could have noted the discrepancies and, potentially, could have corrected any errors.

In addition to the concerns described above, we noted possible clerical errors in the vehicle data reported to PDE. For example, there were

Criteria relevant to the finding (continued):

Supplemental Transportation Subsidy for Nonpublic and Charter School Students

Section 2509.3 of the PSC provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. This payment is provided for charter school students in Section 1726-A(a) of the Charter School Law through its reference to Section 2509.3 of the PSC. See 24 P.S. §§ 25-2509.3 and 17-1726-A(a).

Souderton Area School District Board Policy #810 states:

Transportation for students shall be provided in accordance with law and board policy.

Delegation of Responsibility:

The Superintendent or designee shall be responsible to maintain records and make required reports regarding school transportation.

PDE Instructions for Local Education Agencies (LEA) on how to Complete the PDE-2089

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20PDE-2089%20SummPupilsTransp.pdf> (accessed on September 14, 2020)

multiple instances of reporting the same mileage and student data for two different buses; however, we could not confirm these likely errors due to the lack of appropriate documentation. The District did not have a procedure in place to review the data entered into PDE's reporting system before the data is submitted. If such a procedure been implemented, these potential errors might have been discovered and corrected.

As stated previously, regular transportation reimbursement is based, in part, on the number of students transported. These students fall into multiple reporting categories including, but not limited to, students transported and eligible for reimbursement due to residing on a public hazardous walking route, as determined by Pennsylvania Department of Transportation (PennDOT). Elementary students residing within 1.5 miles of their respective school or secondary students residing within 2 miles of their school are not eligible to be reported as reimbursable unless the student resides on a PennDOT determined hazardous walking route.⁷

The District was not able to provide PennDOT determinations of hazardous walking routes for all students reported as eligible for reimbursement in this category. District officials stated that they believed all hazardous walking routes had been certified in the past, but they could only locate the most recent determination letters. Without PennDOT certified letters, we could not determine if some students residing within the 1.5 or 2 mile limits should have been reported to PDE as eligible for reimbursement.

Lack of Appropriate Documentation for Supplemental Transportation Reimbursement

The PSC requires school districts to provide transportation services to students who reside in the district and who attend a nonpublic or charter school. The PSC also provides for a \$385 reimbursement from the Commonwealth for each nonpublic school and charter school student transported by the District. The District reported 3,167 nonpublic school students transported and 686 charter school pupils transported during our audit period.

The District failed to comply with the PSC by not obtaining and retaining the requests for transportation to support the number of nonpublic school and charter school students reported to PDE. The District's lack of supporting documentation precluded us from reaching an evidence-based conclusion regarding the accuracy of the number of nonpublic school and charter school students transported.

The District could not provide any requests for transportation to support the number of charter school students transported. District officials stated

⁷ When PennDOT certifies a route as hazardous, a determination letter is issued to the District. These determinations must be retained as evidence to support the number of students living on a PennDOT determined hazardous walking route as reported to PDE.

*Criteria relevant to the finding
(continued):*

The “PDE-2089 Summary of Pupils Transported” form is used to report the total number of pupils transported during the school year. This transportation includes LEA-Owned vehicles, contracted service and fare-based service, and provides, in 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.)

Enter the number of resident PUBLIC school pupils (including charter school pupils) you transported to and from school because of hazardous walking routes. This figure should include only those pupils who live within 1.5 miles of the elementary school or within 2 miles of the secondary school in which they are enrolled. Distances should be computed by public highway miles (see Pennsylvania Public School Code of 1949, Section 1366).

Enter the number of nonreimbursable pupils (BOTH PUBLIC AND NONPUBLIC SCHOOL PUPILS) transported on contracted service vehicles. If you transport elementary pupils who reside within 1.5 miles of their school or secondary pupils who reside within 2 miles of their school who are not exceptional children or not required to use a certified hazardous walking route to reach their school, they are NONREIMBURSABLE PUPILS. Pupils who reside as indicated above, but are being transported to/from daycare providers located beyond those distances are still nonreimbursable. The location of their residence is the deciding factor.

that since the charter school is located within District boundaries, it was appropriate to roster all charter school students on District vehicles and report all charter school students to PDE without regard to whether or not they were actually transported.

District officials stated that the District relied on nonpublic schools to annually submit requests for transportation for each nonpublic school student transported during the 2015-16 through 2017-18 school years. However, those requests could not be located during the audit, and the District was largely unsuccessful in obtaining requests by contacting the individual nonpublic schools. In the 2018-19 school year, the District changed its procedure to solicit requests for transportation directly from the parents/guardians of nonpublic school students. However, the District again was unable to provide a request for each nonpublic school student that it reported as transported by the District.

District officials also acknowledged that the reported number of nonpublic students was determined by a student count on the final day of school. It is important to note that the District is eligible for the \$385 reimbursement if a student is transported for one day or more. It is likely the District underreported the number of nonpublic school students transported; however, without adequate supporting documentation, we were unable to confirm the accuracy of the reported data.

Conclusion

We found that the District did not have internal controls in place to obtain appropriate documentation and report accurate transportation data to PDE. It was further evident that during our audit period, the District lacked the appropriate knowledge to accurately report transportation data. All transportation data received was created by the contractor, without District involvement or review. The District did not take an active role in overseeing transportation operations and associated reporting responsibilities.

Moreover, the District was not in compliance with its own Board Policy No. 810 entitled, *Transportation*. This board policy states that the Superintendent or designee shall be responsible for maintaining records and making required reports regarding school transportation. The District did not maintain adequate and appropriate records to support the transportation data reported to PDE; and therefore, we could not determine the accuracy of the regular and supplemental transportation reimbursements received for the 2015-16 through 2018-19 school years.

*Criteria relevant to the finding
(continued):*

Enter the number of resident pupils transported to charter schools located within your district boundaries. Documentation identifying the names of these pupils should be retained for review by the Auditor General's staff.

Enter the number of resident pupils transported outside of your district boundaries either to a regional charter school of which your district is a part or to a charter school located within ten miles of your district boundaries. Documentation identifying the names of these pupils should be retained for review by the Auditor General's staff.

PDE Instructions for the Worksheet for Computing Sample Averages

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/eTran%20Application%20Instructions/PupilTransp%20Instructions%20SampleAverageWorksheet.pdf>
(accessed September 14, 2020)

Once during each month, from October through May, for to-and-from school transportation, measure and record:

1. The number of miles the vehicle traveled with students.
2. The number of miles the vehicle traveled without students.
3. The greatest number of students assigned to ride the vehicle at any one time during the day.

At the end of the school year, calculate the average of the eight measurements for each of the three variables calculated to the nearest tenth. These averages are called sample averages.

Recommendations

The *Souderton Area School District* should:

1. Establish internal controls over transportation reporting. These internal controls should include the following: procedures addressing obtaining adequate documentation and reviewing transportation data prior to reporting to PDE. Reviews should include tracing some data elements to calculations and source documents to provide reasonable assurance that necessary supporting documentation is available.
2. Retain all documentation supporting the transportation data reported to PDE, including hazardous route certifications, student bus rosters, and requests for transportation for nonpublic and charter school students in accordance with the PSC's record retention requirements.
3. Ensure personnel are properly trained on established internal controls and record retention policies.
4. Ensure District personnel in charge of obtaining, calculating, and reporting student transportation data are trained with regard to PDE's reporting requirements.

Management Response

District management provided the following response:

“The District acknowledges that historical records were not maintained in full to provide to the auditors during their engagement. Since the audit engagement began in April 2020, the District has enacted the following changes to its internal controls and record keeping processes:

- A matrix has been developed clearly defining the roles and responsibilities of both District and transportation contractor staff. The matrix includes internal control processes and record keeping responsibilities for all data components required annually.
- Training materials from the Pennsylvania Association of School Business Officials (PASBO) has been shared with District and contractor staff regarding record keeping and data collection of transportation subsidy reporting. This material will be reviewed annually with both staffs.
- A binder including all backup data for the 2019-2020 school year transportation subsidy reporting (eTran) has been collected. All data included in the binder has been verified for accuracy and includes all information used to compile the required data for the eTran report. The binder can be easily handed to any future audit teams to verify the information in the report with back-up detail.”

Auditor Conclusion

We are encouraged that the District intends to implement our recommendations. We will determine the effectiveness of the District's corrective actions during our next audit of the District.

Finding No. 2

The District Failed to Conduct All Required Monthly Drills and Failed to Meet the Security Drill Requirements in Accordance with the Public School Code

Criteria relevant to the finding:

Section 1517(a) of the Public School Code (PSC) requires:

“Except as provided under subsection (a.1), in all school buildings of school entities where fire-escapes, appliances for the extinguishment of fires, or proper and sufficient exits in case of fire or panic, either or all, are required by law to be maintained, fire drills shall be periodically conducted, **not less than one a month**, by the teacher or teachers in charge, under rules and regulations to be promulgated by the chief school administrator under whose supervision such school entities are. In such fire drills, the pupils and teachers shall be instructed in, and made thoroughly familiar with, the use of the fire-escapes, appliances and exits. **The drill shall include the actual use thereof, and the complete removal of the pupils and teachers**, in an expeditious and orderly manner, by means of fire-escapes and exits, from the building to a place of safety on the grounds outside.” (Emphases added.) See 24 P.S. § 15-1517(a) (as amended by Act 55 of 2017, effective November 6, 2017).

Our review of the District’s fire and security drill data for the 2018-19 school year disclosed that five of the District’s nine schools failed to conduct monthly fire drills as required by Section 1517(a) of the PSC.⁸ Furthermore, our review disclosed that four of nine District schools also failed to conduct a school security drill during the first 90 days of school as required by Section 1517(a.1) of the PSC.⁹ Finally, we found that the District inaccurately reported drill data to PDE. Consequently, the District’s Superintendent inappropriately attested to the accuracy of the drill data in the PDE required report and certification statement.

Reporting Requirements

Prior to the 2018-19 school year, the PSC required that each school building perform a fire drill each and every month while school was in session. In the 2018-19 school year, the law changed to mandate that each school also conduct a security drill within the first 90 days of the school year. The newer law also permits Districts to substitute a maximum of two additional security drills in place of two monthly fire drills after the first 90 days of the school year. Both fire and security drill data must be reported annually to PDE through the *Fire Evacuation and Security Drill Accuracy Certification Statement* (ACS) report.

In an effort to help prepare students and staff for potential emergency situations, the mandatory fire and security drill requirements of the PSC should be closely followed by all school entities across the Commonwealth. To determine compliance with drill requirements, we requested and reviewed the 2018-19 fire and security drill data reported to PDE for the District’s nine school buildings, along with supporting documentation to evidence the reported drills. We reviewed the months of September 2018 through May 2019 since drills are required to be conducted with students and staff present.

⁸ 24 P.S. § 15-1517(a) (as amended by Act 55 of 2017, effective November 6, 2017).

⁹ 24 P.S. § 15-1517(a.1) (as amended by Act 39 of 2018, effective July 1, 2018).

*Criteria relevant to the finding
(continued):*

Section 1517(a.1) of the PSC requires:

“Within ninety (90) days of the commencement of the school year after the effective date of this subsection and within ninety (90) days of the commencement of each school year thereafter, each school entity shall conduct one school security drill per school year in each school building in place of a fire drill required under subsection (a). After ninety (90) days from the commencement of each school year, each school entity may conduct two school security drills per school year in each school building in place of two fire drills required under subsection (a).” See 24 P.S. § 15-1517(a.1) (as amended by Act 39 of 2018, effective July 1, 2018).

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

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

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

Fire and Security Drill Weaknesses

Our review disclosed that only three of the nine school buildings carried out all required **fire and security drills** and correctly reported the drills to PDE. Six of the nine buildings had some type of fire or security drill weakness, such as missed drills, documentation discrepancies, and/or reporting errors.

Missed Fire Drills

We found that four buildings missed at least one monthly fire drill, and one building reported conducting a fire drill that we were unable to confirm. Therefore, five of the nine schools were not in compliance with fire drill requirements.

According to District officials, two fire drills were not completed at the high school because actual emergency evacuations occurred and administration did not feel the need to complete a drill in addition to the evacuation. However, the District did not document those evacuations. Additionally, one drill at an elementary school was not completed due to the presence of construction crews in the school. The District did not provide explanation or supporting documentation regarding fire drill weaknesses noted at the other buildings.

Required Security Drills Not Conducted

As stated previously, the PSC was amended in June 2018 to require schools to perform a security drill in place of a fire drill within the first 90 calendar days of school. Our review disclosed that two elementary schools, one middle school, and the high school did not conduct a security drill within the required time frame. In all instances, the schools reported completing a security drill to PDE. However, the supporting documentation showed that fire drills were conducted at three buildings and not security drills, and one building lacked supporting documentation to evidence what type of drill was actually conducted. Therefore, these four school buildings did not meet the PSC’s requirement to perform a security drill within the first 90 calendar days of the school year.

In addition, we noted that the District reported that two of its buildings substituted more security drills in place of fire drills than was permissible by law. The District also reported “discussions” with students at one of its middle schools as security drills but, according to guidance from PDE’s Office of Safe Schools, classroom discussions do not count as actual practice drills and should not be reported to PDE as security drills.

We discussed the issues related to the security drills with District officials who indicated that they were not aware that discussions with students regarding security drill procedures cannot be counted toward the required number of drills needed to comply with the PSC. District officials also

*Criteria relevant to the finding
(continued):*

PDE Guidance - According to PDE guidance emailed to all public schools on October 7, 2016, and its Basic Education Circular entitled, Fire Drills and School Bus Evacuations, annual certification of the completion of fire drills must be provided to PDE. Beginning with the 2016-17 school year, annual reporting was required through the Pennsylvania Information Management System (PIMS) and fire drill certifications require each school entity to report the date on which each monthly fire drill was held. Fire Drill Accuracy Certification Statements must be electronically submitted to PDE by July 31 following the end of a school year. Within two weeks of the electronic PIMS submission, a printed, signed original must be sent to PDE's Office for Safe Schools. See <https://www.education.pa.gov/Policy-Funding/BECS/Purdons/Pages/FireDrillsSecurityBusEvac.aspx> which was last updated on August 7, 2018.

The 2018-19 *Fire Evacuation and Security Drill Accuracy Certification Statement* that the chief school administrator was required to sign and file with PDE states, in part:

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

acknowledged that there was a misunderstanding about the requirements for security drills.

Inconsistent Reporting

As part of our review, we compared the ACS report to other available supporting documentation to determine the accuracy of the data reported. We found an instance where the fire drill date reported on the ACS report for one elementary school did not match the date on the related supporting documentation. We also found that for another elementary school, the District reported a security drill on the ACS for January but supporting documents show that the security drill was conducted with only staff present. Since staff and students must both be present for a drill, this should not have been reported as a security drill. However, the elementary school did complete a fire drill in the same month and should have reported that drill on its ACS report.

District officials acknowledged a general lack of oversight on individual schools' conducting and documenting fire and security drills resulting in excessive substitution of security drills and improper reporting of drill types and drill dates.

Under Section 1517(b) of the PSC, the chief school administrator is required to ensure that all requirements of Section 1517 are "faithfully carried out in the schools over which they have charge." Given the concerns noted in the reporting of both fire and security drills, it is evident that the Superintendent did not fulfill this mandate.

Conclusion

In conclusion, it is vitally important that the District's students and staff regularly participate in fire drills and other security drills throughout the school year. Further, it is essential that the District accurately report fire and security drill data to PDE pursuant to PDE's reporting requirements and guidance, and that the data has been double-checked for accuracy by knowledgeable personnel.

Recommendations

The *Souderton Area School District* should:

1. Conduct security and fire drills in compliance with the PSC requirements for all future school years.
2. Require building principals and other senior administrative personnel to verify drill data before submitting the ACS report to PDE.
3. Ensure personnel in charge of completing and submitting ACS reports are trained with regard to PDE's reporting requirements and guidance

and that the Chief School Administrator is aware of his fire and security drill obligations and certification statement requirements.

Management Response

District management provided the following response:

“Fire Drills-The District has changed the process by which drills are recorded. There is clear documentation on our school drill log about how many fire drills must be held per month and how many can be substituted for a safety and security drill. There was training for the building principals and our school police officers at the start of the school year. This training focused on the drill requirements.

“School Security Drills-The District revised the process by which drills are recorded. The District conducted a training for building principals and school police officers in September, 2020 that focused on school security drills. The training reviewed what constitutes a drill, the requirements for parent communication, and the frequency for which drills are required.

“Drills will now be logged on each building record sheet. These record sheets will be verified and turned in quarterly to the District Office. This will allow cross checking of records in a more timely manner.”

Auditor Conclusion

We are pleased that the District has implemented corrective actions to address our recommendations. We will review the District’s corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Souderton Area School District resulted in no findings or observations.

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,¹⁰ is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Transportation Operations, School Safety, including fire and security drills, Bus Driver Requirements, Nonresident Student Data, Reimbursement for Construction Projects, and Administrator Separations. 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, 2015 through June 30, 2019. 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.¹¹ *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.¹² 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.

¹⁰ 72 P.S. §§ 402 and 403.

¹¹ 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.

¹² 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		
Transportation	Yes							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		
Reimbursement for Construction Projects	No																	
Administrator Separations	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, 2015 through June 30, 2019 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?¹³

¹³ See 24 P.S. §§ 25-2541.

- ✓ To address this objective, we assessed the District’s internal controls for obtaining, processing, and reporting transportation data to PDE. We obtained PDE’s Summary of Individual Vehicle Data report and randomly selected 13 of 133 vehicles used to transport District students during the 2018-19 school year. For each vehicle, we attempted to review odometer readings and pupil rosters to determine if sample averages for mileage and students were calculated and reported correctly to PDE. We also attempted to review bus calendars to determine if the number of days transported was accurately reported to PDE. However, due to a lack of adequate and appropriate documentation, we were unable to verify that this data was accurately reported to PDE. As a result, we expanded our review to the other 120 vehicles used to transport District students during the 2018-19 and all vehicles used to transport students during the 2015-16 through 2017-18 school years. The District also lacked adequate documentation for these vehicles, and we were unable to determine the accuracy of the reimbursement received.
- ✓ We also attempted to determine the accuracy of all 3,167 nonpublic school students and all 686 charter school students reported to PDE for the four-year audit period. However, the District could not provide requests for transportations or any documentation supporting that these students were accurately reported to PDE. Therefore, we were unable to verify the accuracy of the reimbursement the District received for transporting nonpublic and charter school students.
- ✓ Finally, we attempted to determine the accuracy of all students reported for reimbursement due to residing on a hazardous walking route for the 2015-16 through 2018-19 school years.¹⁴ We attempted to verify each student’s address and review the PennDOT documentation certifying hazardous walking routes in the District. However, the District was not able to provide sufficient documentation for us to verify the accuracy of the number of these students reported to PDE and therefore we could not determine if the District received the correct transportation reimbursement amount.

Conclusion: The results of our procedures identified areas of noncompliance and significant internal control deficiencies related to transportation operations that are detailed in Finding No. 1 beginning on page 8 of this report.

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?¹⁵ 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, risk and vulnerability assessments, anti-bullying policies, training agendas, and memorandums of understanding with local law enforcement.

Conclusion: Due to the sensitive nature of school safety, the results of our review for this portion of the objective are not described in our audit report, but they were shared with District

¹⁴ The District reported 196 students in this classification during the 2015-16 school year, 787 students in this classification during the 2016-17 school year, 766 students in this classification during the 2017-18 school year, and 652 students in this classification during the 2018-19 school year.

¹⁵ Safe Schools Act 24 P.S. § 13-1301-A *et seq.*, Emergency Management Services Code 35 Pa.C.S. § 7701.

officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.¹⁶

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?¹⁷ 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 school year. 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 portion of the objective identified areas of noncompliance which are detailed in Finding No. 2 beginning on page 14 of this audit report.

Bus Driver Requirements

- Did the District ensure that all bus drivers transporting District students are board approved and had the required driver's license, physical exam, training, background checks, and clearances¹⁸ as outlined in applicable laws?¹⁹ Also, did the District adequately monitor driver records to ensure compliance with the ongoing five-year clearance requirements and ensure it obtained updated licenses and health physical records as applicable throughout the school year?
 - ✓ To address this objective, we assessed the District's internal controls for maintaining, reviewing, and monitoring required bus driver qualification documents. We determined if all drivers were Board approved by the District. We randomly selected 52 of the 208 bus and van drivers transporting District students as of March 12, 2020.²⁰ We also selected three additional drivers for a total of 55 drivers reviewed. We selected the additional drivers because we considered them to have a higher risk of noncompliance with bus driver requirements due to the fact that the District did not identify these drivers on the initial list provided for our review. 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 had updated clearances, licenses, and health physicals.

Conclusion: The results of our procedures 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 verbally communicated to those charged with governance for consideration.

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

¹⁷ Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

¹⁸ 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.

¹⁹ 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.

²⁰ 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.

Nonresident Student Data

- Did the District accurately report nonresident students to PDE? Did the District receive the correct reimbursement for these nonresident students?²¹
 - ✓ To address this objective, we assessed the District’s internal controls for inputting and processing residency status and reporting nonresident foster students to PDE. We reviewed all 28 nonresident foster students reported to PDE as educated by the District during the 2017-18 school year. We reviewed documentation to verify that the custodial parents or guardians were not residents of the District and that the foster parents received a stipend for caring for the student. We verified that the District received the correct reimbursement for the education of these students.

Conclusion: The results of our procedures 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 verbally communicated to those charged with governance for their consideration.

Reimbursements for Construction Projects

- Did the District apply for PDE reimbursement of costs related to District construction projects?²²
 - ✓ To address this objective, we reviewed District policies and procedures on its process for applying for PDE reimbursement for approved construction projects. We obtained and reviewed documentation verifying that the District filed for reimbursement for all approved projects during the 2017-18 school year. We reviewed all 14 applications for reimbursement filed by the District and ensured that debt service payments were accurately reported and that the District was accurately reimbursed based on this information.

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

Administrator Separations

- Were all individually contracted employees who separated employment from the District compensated in accordance with their contracts? Also, did all final payments to the separated employees comply with the Public School Code²³ and Public School Employees’ Retirement System guidelines?
 - ✓ To address this objective, we reviewed the board meeting minutes, employment contract, payroll and leave records for the only individually contracted administrator who separated employment from the District during the period from July 1, 2015 through April 20, 2020. We reviewed the final payouts to determine if the administrator was compensated in accordance with the contract.

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

²¹ See 24 P.S. §§ 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

²² See 24 P.S. §§ 2574.

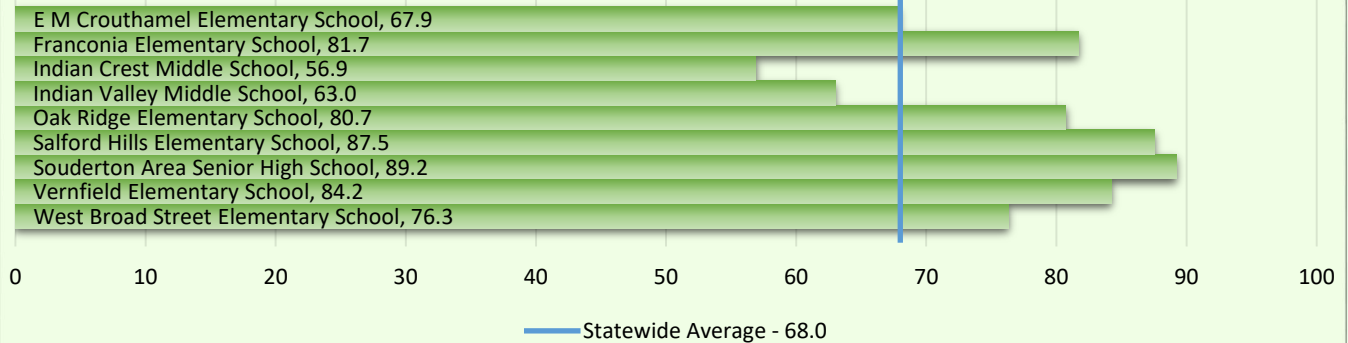
²³ 24 P.S. § 10-1073(e) (2) (v).

Appendix B: Academic Detail

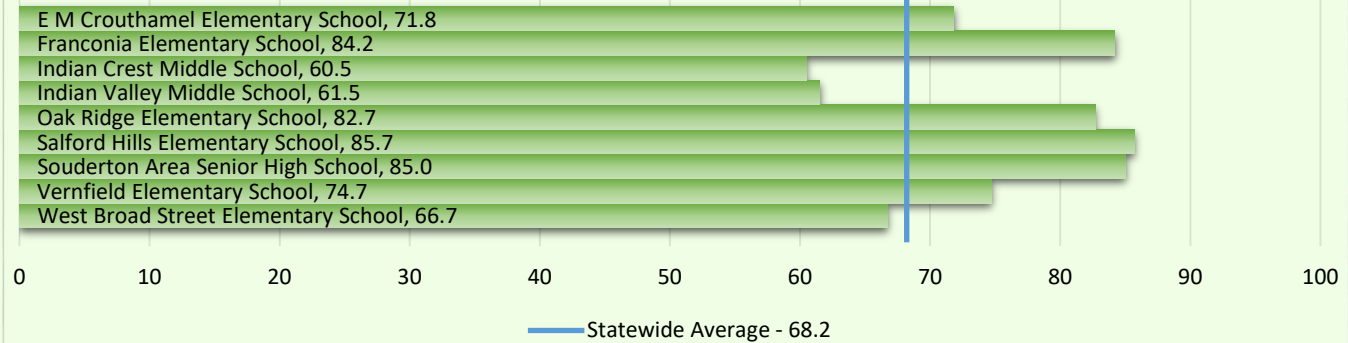
Benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.²⁴ Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding graph.²⁵

SPP School Scores Compared to Statewide Averages

2018-19



2017-18

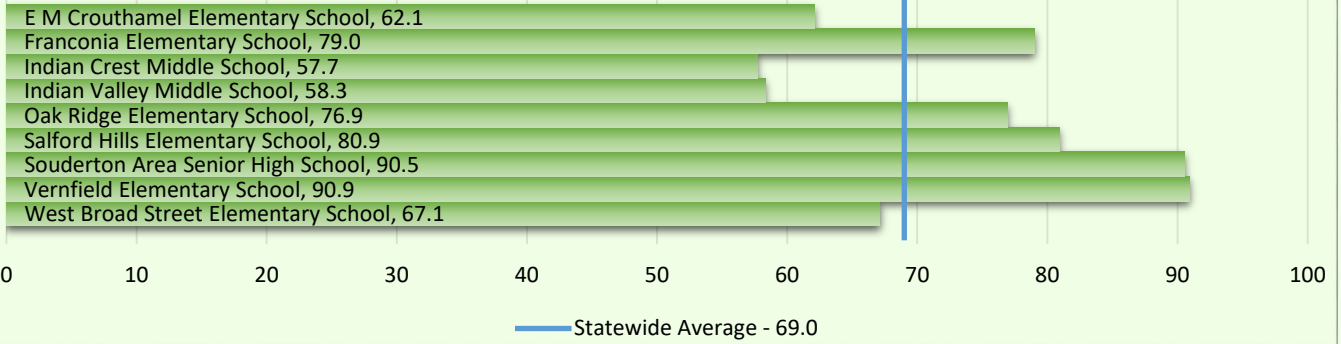


²⁴ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

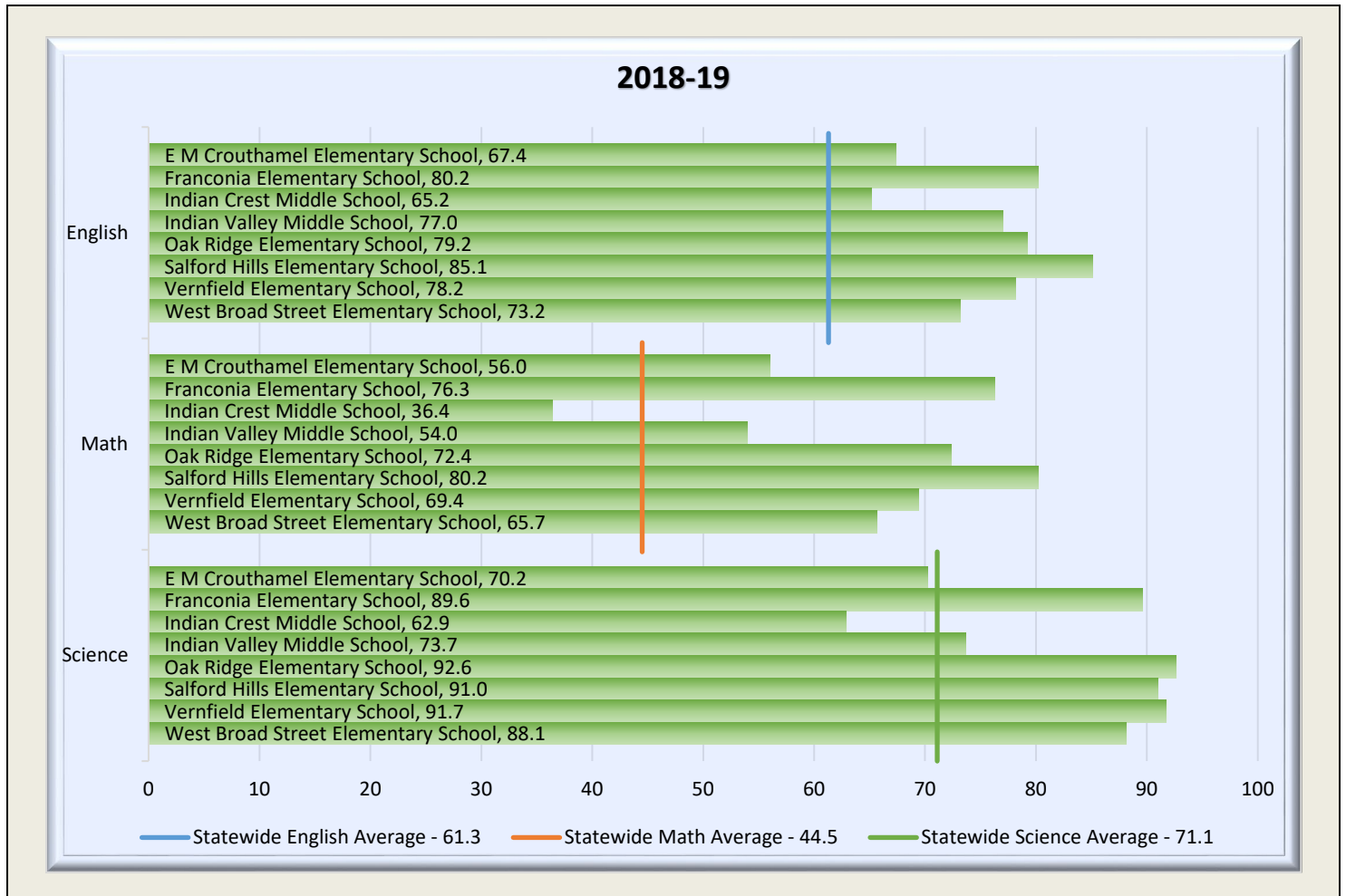
²⁵ PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

SPP School Scores Compared to Statewide Averages (continued)

2016-17

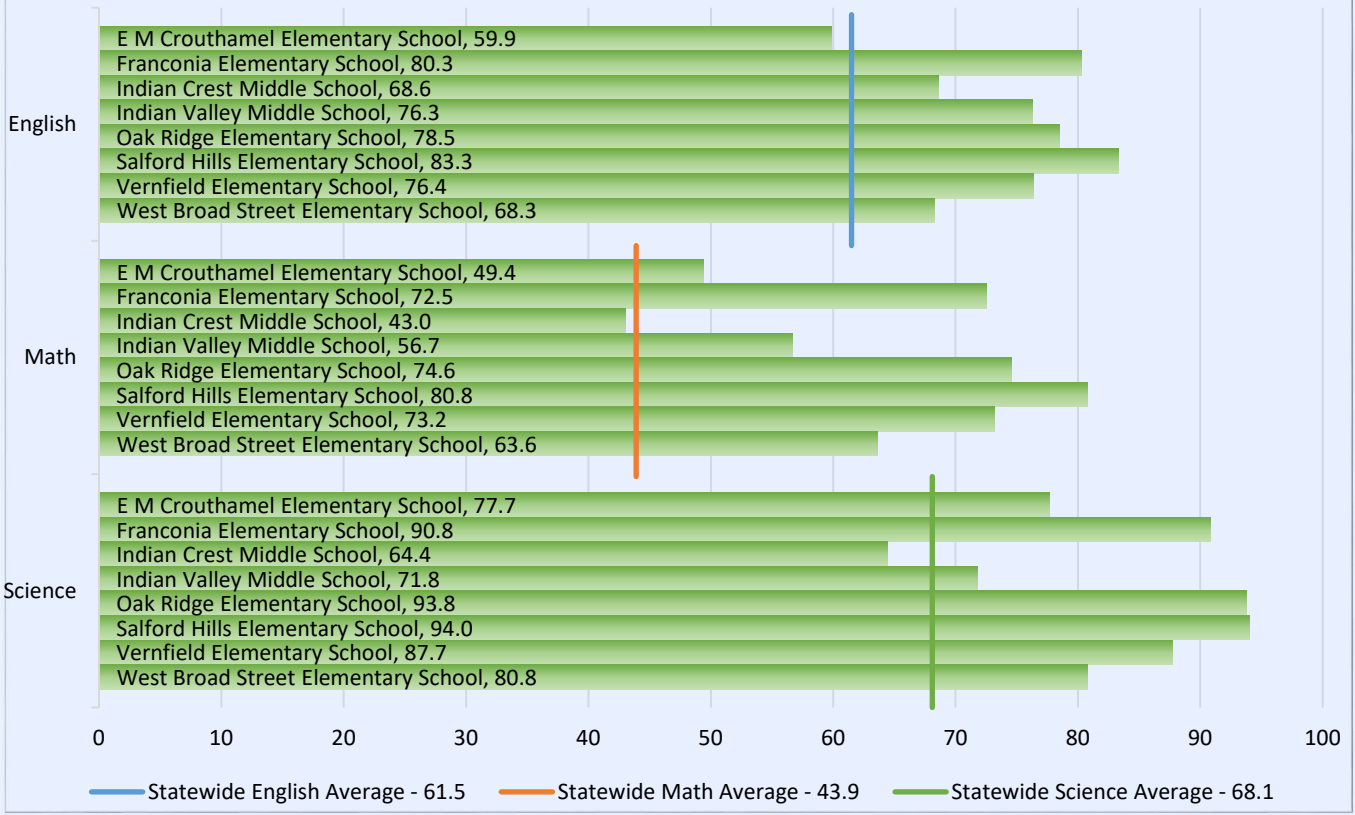


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

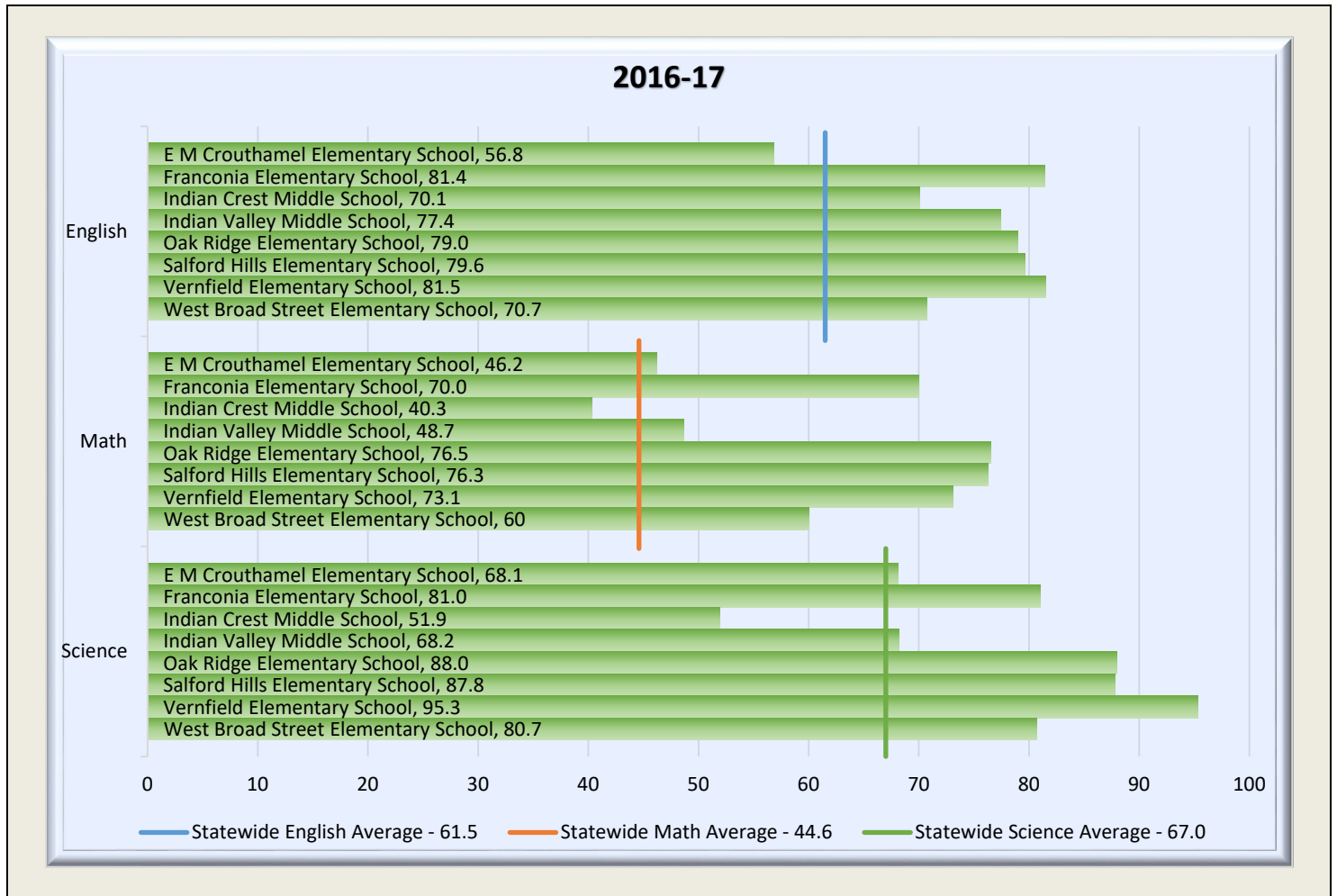


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

2017-18

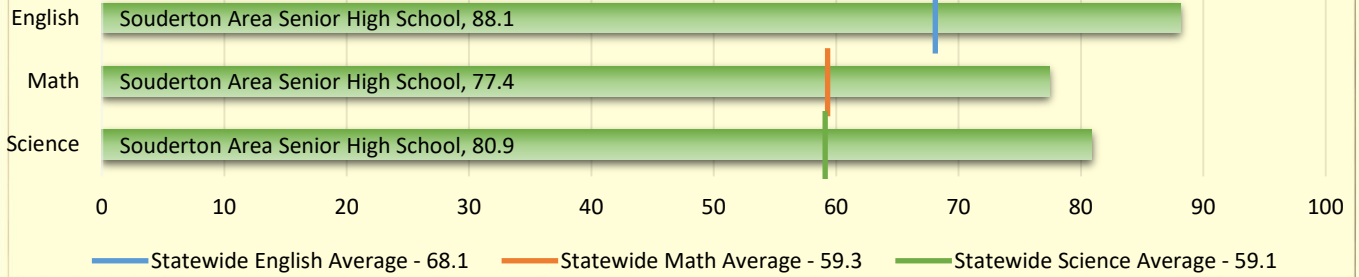


**PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)**

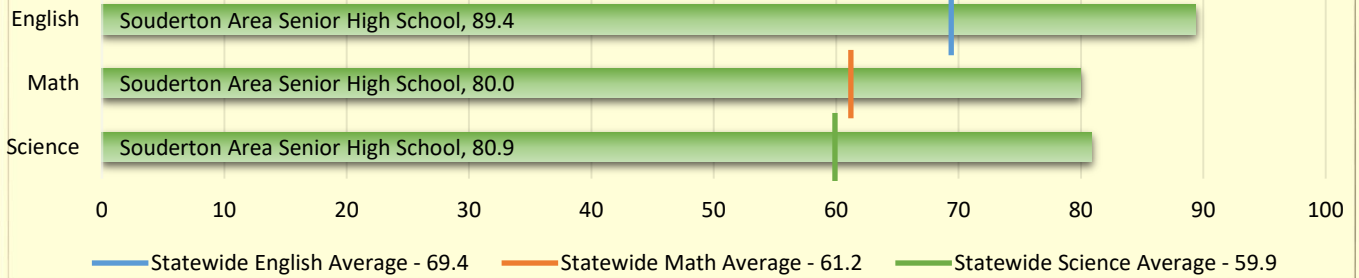


**Keystone Advanced or Proficient Percentage
School Scores Compared to Statewide Averages**

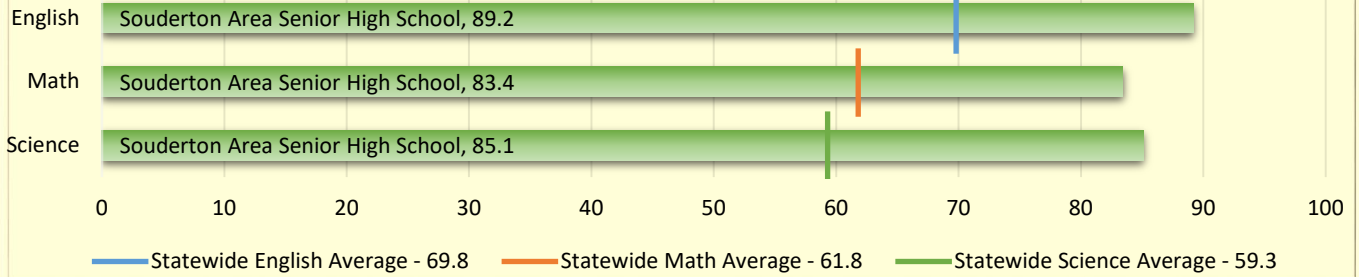
2018-19



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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