

PERFORMANCE AUDIT

Steelton-Highspire School District Dauphin County, Pennsylvania

May 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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

**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Mr. Travis Waters, Superintendent
Steelton-Highspire School District
250 Reynders Street
Steelton, Pennsylvania 17113

Ms. Rachel Slade, Board President
Steelton-Highspire School District
250 Reynders Street
Steelton, Pennsylvania 17113

Dear Mr. Waters and Ms. Slade:

Our performance audit of the Steelton-Highspire School District (District) evaluated the application of best practices in the areas of finance and school safety. In addition, this audit determined the District's compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). This audit covered the period July 1, 2012, through June 30, 2016, except as otherwise indicated in the audit scope, objective, and methodology section of the report. The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that the District applied best practices in the areas listed above and complied, in all significant respects, with relevant requirements, except as detailed in our three findings noted in this audit report. A summary of the results is presented in the Executive Summary section of the audit report.

We did not include the results of our review of the District's procedures related to certain areas of school safety in this report due to the sensitive nature of this issue and the potential malicious use of our findings. However, we communicated the results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate agencies we deemed necessary.

Mr. Travis Waters

Ms. Rachel Slade

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Our audit findings and recommendations have been discussed with the District's management and their responses are included in the audit report. We believe the implementation of our recommendations will improve the District's operations and facilitate compliance with legal and relevant requirements. We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, 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

April 16, 2018

cc: **STEELTON-HIGHSPIRE 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 Steelton-Highspire 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, 2012, through June 30, 2016, except as otherwise indicated in the audit scope, objectives, and methodology section of the report (see Appendix). Compliance specific to state subsidies and reimbursements was determined for the 2012-13 through 2015-16 school years.

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 three findings.

Finding No. 1: The District Failed to Retain Required Transportation Documentation to Support the More Than \$1.6 Million in State Funding It Received. The District did not comply with the record retention provisions of the Public School Code when it failed to retain sufficient documentation to support its transportation reimbursements received for the 2012-13 through 2015-16 school years.

Without proper documentation, we were unable to determine the appropriateness of the transportation reimbursement that the District received.

Additionally, the District failed to maintain invoices from its transportation contractors for the 2012-13 through 2015-16 school years. Without invoices, we were unable to determine the accuracy of the amount the District reported to the Pennsylvania Department of Education (PDE) that it paid its transportation contractors (see page 10).

Finding No. 2: The District Failed to Obtain Certification Determinations from PDE for Locally-Titled Positions. We reviewed the professional employees' certifications for the period July 1, 2012, to January 16, 2018, and found six individuals with certification deficiencies. Five of the six individuals were currently employed without the required certifications, and three of those five had been employed without proper certification since the 2011-12 school year. A sixth employee was working with an expired certificate (see page 16).

This is our fifth consecutive audit of the District where we found problems with employee certifications. Persistent problems such as this may have put the District at risk of employing administrators and educators who interact routinely with students and who are not qualified to perform their duties.

Finding No. 3: The District Incorrectly Reported Social Security and Medicare Wages Resulting in Underpayments of \$50,661. The District incorrectly reported Social Security and Medicare wages to PDE, which resulted in underpayments totaling \$50,661 for the 2012-13 through 2015-16 school years (see page 20).

Status of Prior Audit Findings and Observations. With regard to the status of our prior audit recommendations to the District of an audit released on February 5, 2014, we found that the District had taken appropriate corrective action in implementing our recommendations pertaining to the membership reporting errors (see page 24), school bus driver qualification deficiencies (see page 25), and an observation that the District implemented eight out of the nine prior audit recommendations regarding the District's serious financial challenges, including a \$2,680,400 general fund deficit (see page 26).

However, we found the District had not taken appropriate corrective action in implementing our recommendations relating to the certification deficiencies, which again resulted in a finding (see page 23).

Background Information

School Characteristics 2016-17 School Year ^A	
County	Dauphin
Total Square Miles	3
Resident Population ^B	8,389
Number of School Buildings	2
Total Teachers	90
Total Full or Part-Time Support Staff	39
Total Administrators	15
Total Enrollment for Most Recent School Year	1,431
Intermediate Unit Number	15
District Vo-Tech School	Dauphin County Technical School

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

B - Source: United States Census
<http://www.census.gov/2010census>.

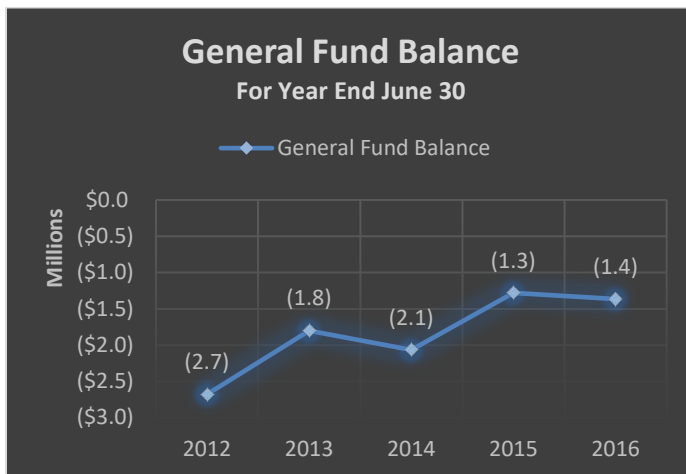
Mission Statement^A

Mission: Together, we work with members of the board, district staff and community to educate and develop the whole child to compete, produce and lead in our ever changing society.

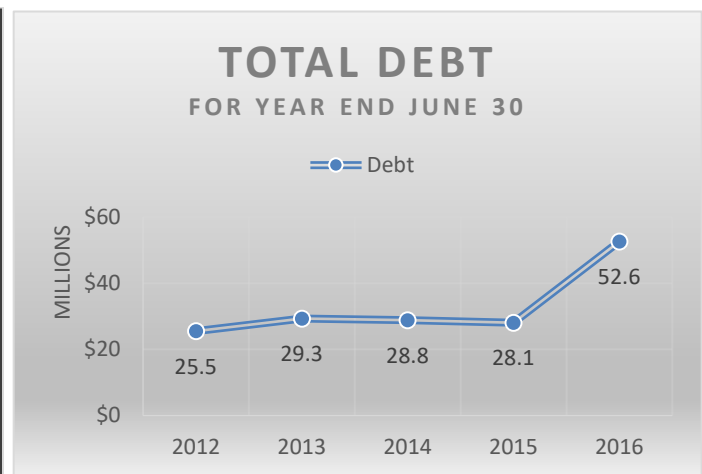
Vision: Steelton-Highspire School District is transforming to excellence in all services and for all students.

Financial Information

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

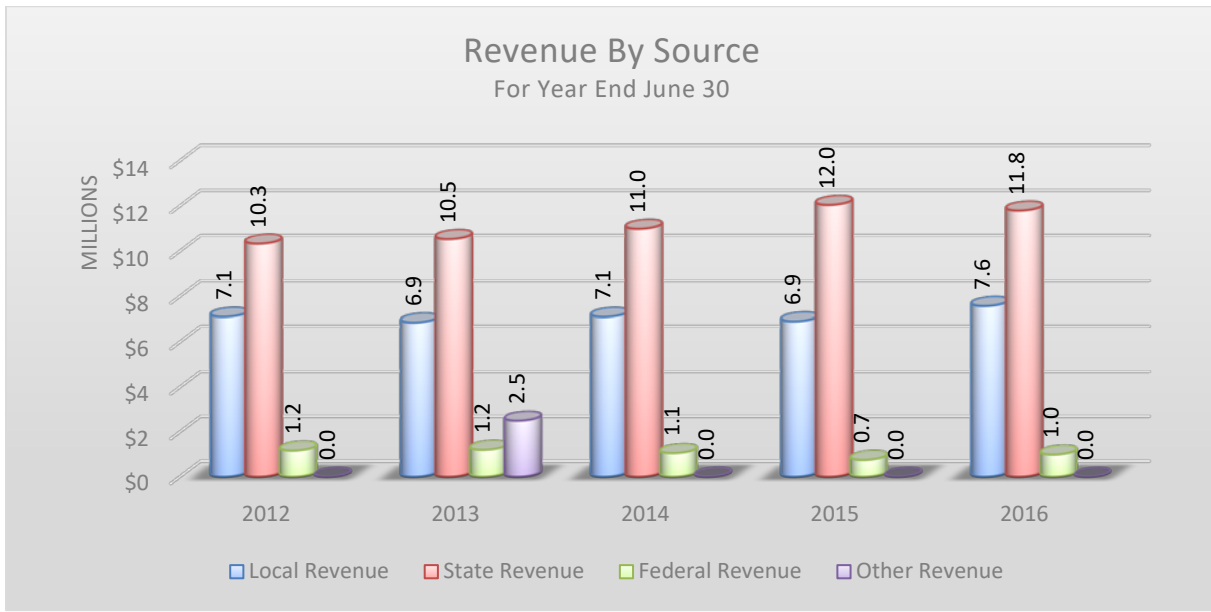
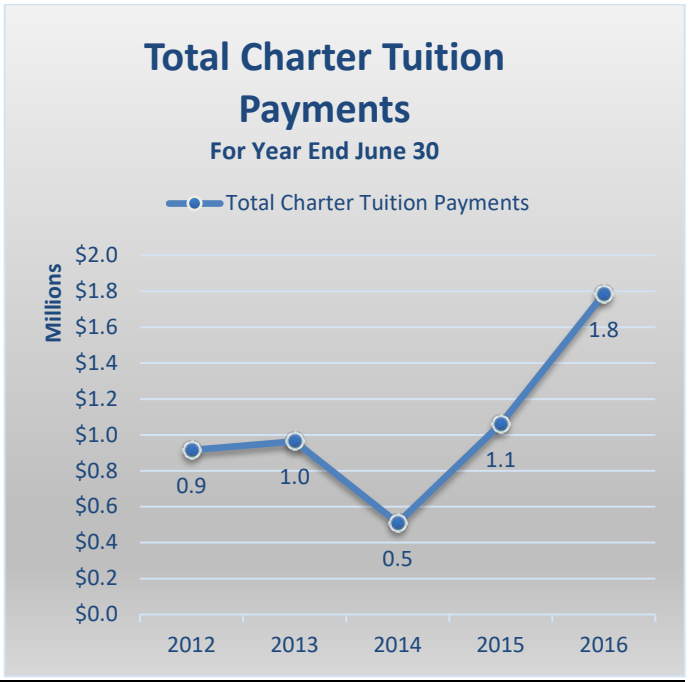
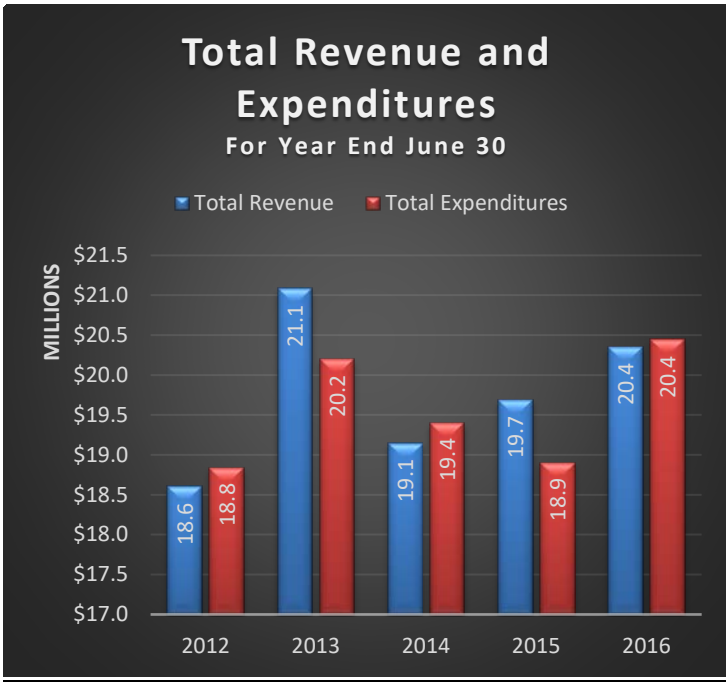


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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

Financial Information Continued



Academic Information

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA), Keystone Exam results, and 4-Year Cohort Graduation Rates for the District obtained from PDE's data files for the 2014-15 and 2015-16 school years.¹ These scores are provided in the District's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the District's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding chart.² Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.³

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e. PSSA and Keystone exams), 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.

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.⁴ PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

What is the PSSA?

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

¹ PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

² 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.

³ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

⁴ According to PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of PSSA exams to align with state Common Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.⁵ 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 at least 2020. 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.

What is a 4-Year Cohort Graduation Rate?

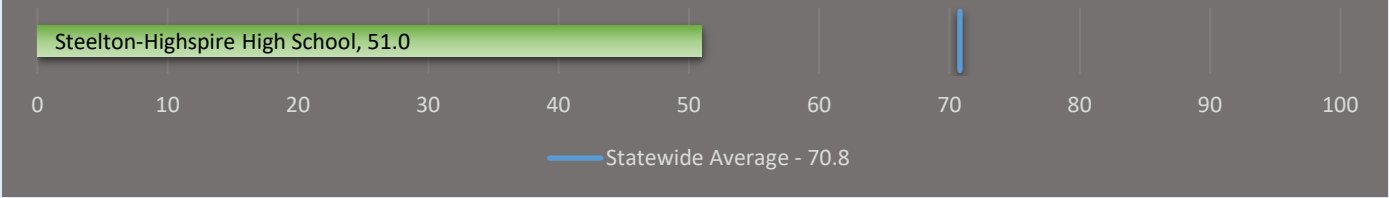
PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. Cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student 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.⁶

⁵ PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam. (Also, see footnote 4).

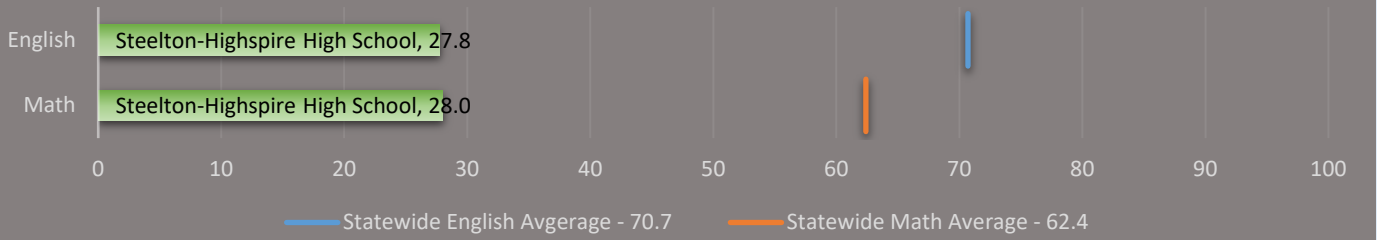
⁶ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

2014-15 Academic Data
School Scores Compared to Statewide Averages

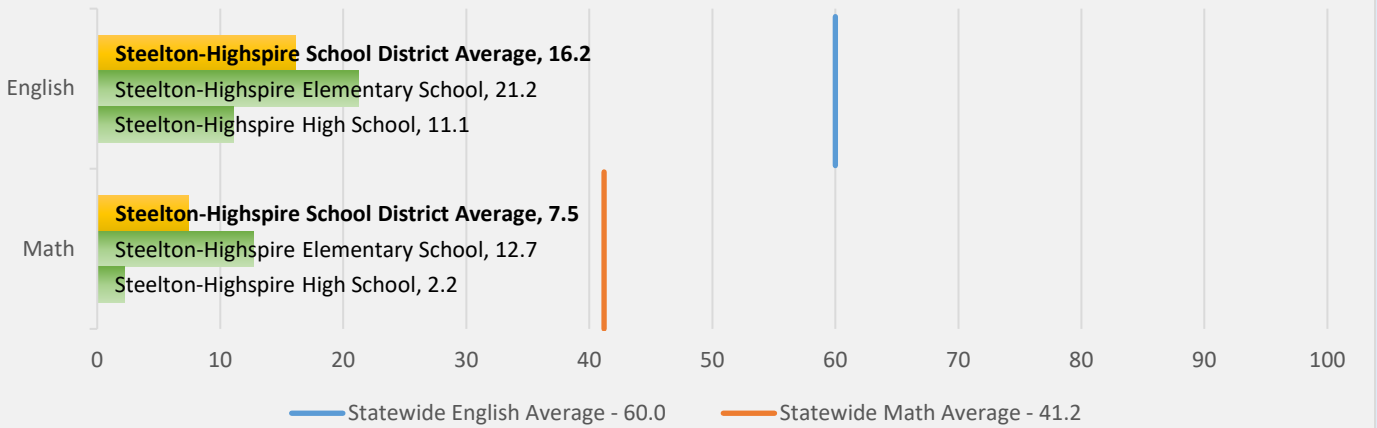
2014-15 SPP Scores



2014-15 Keystone % Advanced or Proficient

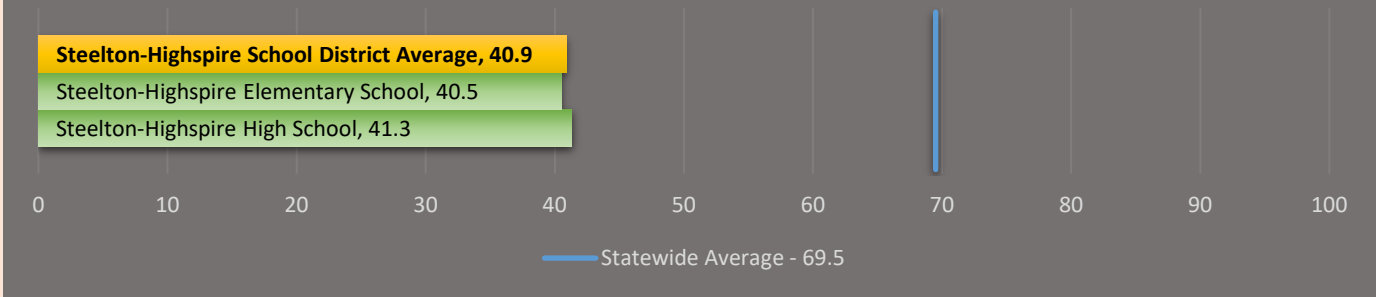


2014-15 PSSA % Advanced or Proficient

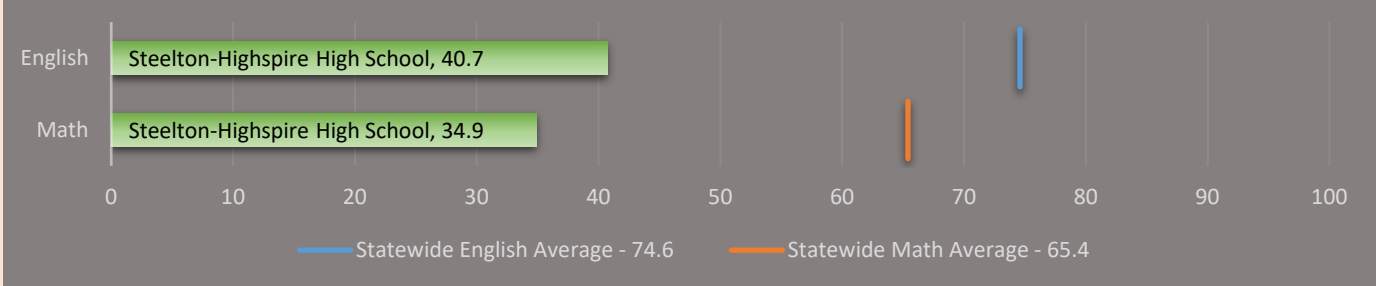


2015-16 Academic Data
School Scores Compared to Statewide Averages

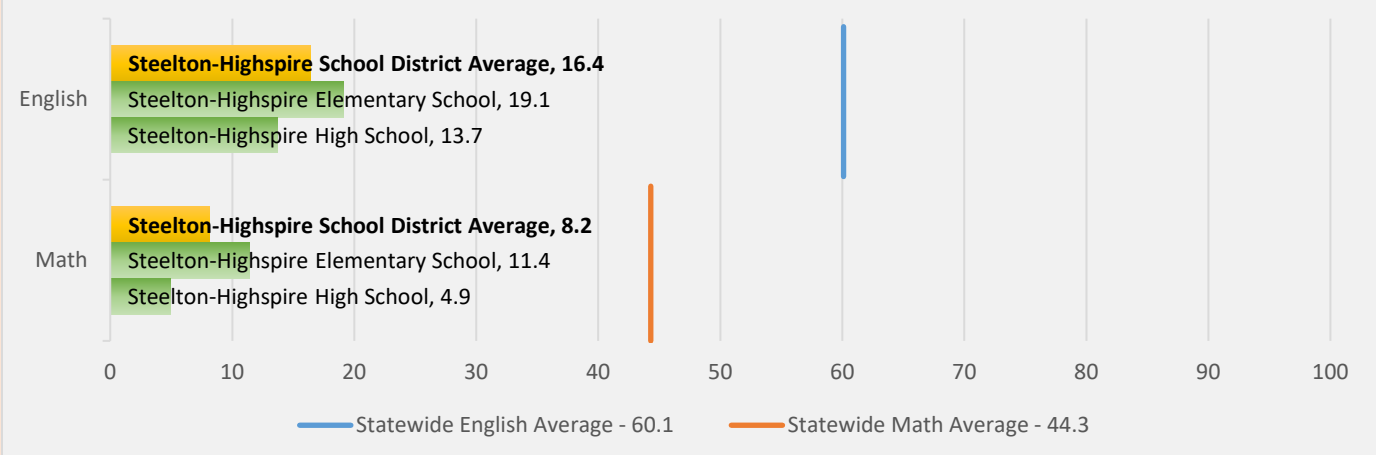
2015-16 SPP Scores



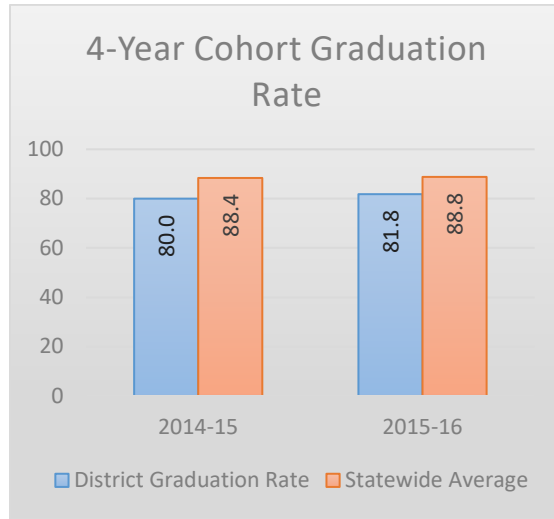
2015-16 Keystone % Advanced or Proficient



2015-16 PSSA % Advanced or Proficient



4-Year Cohort Graduation Rate



Findings

Finding No. 1

The District Failed to Retain Required Transportation Documentation to Support the More Than \$1.6 Million in State Funding It Received

Criteria relevant to the finding:

Student Transportation Subsidy

The Public School Code (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 Steelton-Highspire School District (District) did not comply with the record retention provisions of the Public School Code (PSC) when it failed to retain sufficient documentation to support its transportation reimbursements received for the 2012-13 through 2015-16 school years.

Without proper documentation, we were unable to determine the appropriateness of the transportation reimbursement that the District received. Additionally, the District failed to maintain invoices from its transportation contractors for the 2012-13 through 2015-16 school years. Without invoices, we were unable to determine the accuracy of the amount the District reported to the Pennsylvania Department of Education (PDE) that it paid its transportation contractors.

It is absolutely essential that records related to the District's transportation expenses and transportation reimbursement be retained for the required time period in compliance with the PSC and that the records be readily available for audit.

Transportation Reimbursement Decreased

Student transportation reimbursement is based on several components that are reported by the District to PDE for use in the calculation of the yearly reimbursement amount. These components include, but are not limited to, the following:

- Miles with and miles without students for each vehicle
- Students assigned to each vehicle
- Total number of days each vehicle is used to transport students to and from school
- Total number of students transported during the school year

Criteria relevant to the finding (continued):

Annual Filing Requirement

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” states, in part: “Annually, each school district entitled to reimbursement on account of pupil transportation shall provide in a format prescribed by the Secretary of Education, data pertaining to pupil transportation for the prior and current school year . . . The Department of Education may, for cause specified by it, withhold such reimbursement, in any given case, permanently, or until the school district has complied **with the law or regulations** of the State Board of Education.” [Emphasis added.] Ibid.

Record Retention Requirement

Section 518 of the PSC requires that 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.

As evidenced by the components listed above, the number of students transported and miles driven are the basis for calculating the yearly reimbursement amount. Therefore, it is essential for districts to document, verify, and retain odometer readings, student rosters, and changes that occur during the year for each vehicle transporting students.

However, the District did not maintain sufficient documentation of this information for the four years reviewed. Table 1 below shows the student and vehicle data reported to PDE and the total reimbursement received for each school year.

Table 1

Steelton-Highspire School District Transportation Data Reported to PDE			
School Year	Reported Number of Students Transported	Reported Number of Vehicles	Total Reimbursement Received
2012-13	526	37	\$ 416,659
2013-14	574	38	\$ 432,512
2014-15	601	36	\$ 466,921
2015-16 ⁷	458	7	\$ 329,665
Totals	2,159	118	\$1,645,757

As shown in Table 1, the reported number of vehicles and number of students transported decreased dramatically in the 2015-16 school year and, therefore, the reimbursement amount was significantly less than the previous year. A fluctuation of this size in the reported data necessitates a review of the reported information. In our experience, a decrease of this magnitude typically occurs when a school district reports inaccurate data. In this case, the decrease was not able to be substantiated due to the District’s lack of supporting documentation, which precluded us from reaching an evidence-based conclusion regarding the accuracy of this reported data.

While we could not determine the accuracy of the reported data, District officials explained that in the 2015-16 school year, the District no longer used one of its transportation contractors. Instead, the District contracted with the local Intermediate Unit (IU) to provide transportation services.

⁷ The 2015-16 school year was the first year the District contracted with the Capital Area IU to provide transportation services.

Since IUs are eligible for transportation reimbursements from PDE, the IU reported the data for the District’s students that were provided transportation services by the IU. Therefore, the contract with the IU provides a partial explanation for the significant decrease in the reported data, but without reviewing actual documentation, we cannot determine if the decreased reimbursement in the 2015-16 school year was appropriate.

No Transportation Contractors’ Invoices

The District had agreements with two transportation contractors (Contractor 1 and Contractor 2) to provide transportation services for its students during the 2012-13, 2013-14, and 2014-15 school years. The District terminated its relationship with Contractor 1 after the 2014-15 school year. During the 2015-16 school year, Contractor 2 continued to provide transportation services, and the District contracted with the IU to provide additional transportation services.

In addition to failing to retain odometer readings to document miles traveled and pupil rosters to document students transported, the District failed to retain invoices to support the amounts paid to its transportation contractors. Total transportation expenses are another component used by PDE to calculate a school district’s reimbursement. Table 2 below documents the amounts the District reported to PDE that it paid to these transportation contractors.

Table 2

Steelton-Highspire School District Reported Payments to Transportation Contractors			
School Year	District Reported Payments to Contractor 1	District Reported Payments to Contractor 2	Total Reported Payments
2012-13	\$ 481,267	\$ 319,328	\$ 800,595
2013-14	\$ 340,985	\$ 278,364	\$ 619,349
2014-15	\$ 571,507	\$ 290,300	\$ 861,807
2015-16 ⁸	-	\$ 302,693	\$ 302,693
Totals	\$1,393,759	\$1,190,685	\$2,584,444

Because the District failed to retain these invoices, we were precluded from determining the accuracy of the amounts the District reportedly paid its transportation contractors.

⁸ The District terminated its contract with Contractor 1 after the 2014-15 school year.

Furthermore, we were unable to review the invoices to ensure that the transportation contractors were billing the District accurately and in accordance with the terms of the contracts. District officials acknowledged that its documentation was inadequate to verify the accuracy of reported transportation data during the audit period. The District attributed the lack of records to employee turnover and insufficient knowledge of the location of archived transportation records. The District was unable to explain why other transportation supporting documentation was not retained.

Conclusion

As previously stated, the PSC requires that all financial records be retained for a period of not less than six years. We found that the District did not comply with the PSC's record retention requirements in maintaining supporting documentation for its transportation reimbursements.

Additionally, the District failed in its fiduciary duty to taxpayers by not retaining this information because without the documentation, we could not determine whether the amount of reimbursement received was appropriate. Transportation expenses and the subsequent transportation reimbursement are significant factors that can impact the District's overall financial position. Therefore, it is in the best interest of the District to ensure that it regularly and consistently complies with the PSC's record retention requirements so that it does not potentially jeopardize its future transportation subsidies.

Recommendations

The *Steelton-Highspire School District* should:

1. Retain all documentation supporting the transportation data reported to PDE, including vehicle odometer readings, student bus rosters, and contractor invoices, in accordance with the PSC's record retention requirements.
2. Establish a safe and adequate location to store all source documents and calculations supporting transportation data submitted to PDE. Further, ensure that record retention procedures, including locations, are documented and staff are trained on the procedures.

Management Response

District management provided the following responses to our recommendations:

Recommendation # 1: Retain all documentation supporting the transportation data reported to PDE, including vehicle odometer readings, student bus rosters, and contractor invoices, in accordance with the PSC's record retention requirements.

Due to the employee turnover and the relocation of the Transportation Department from the Elementary School to the Administrative Offices, the district is unable to locate the transportation Department's archived files and supporting documentation for the state transportation subsidy reporting and archived accounts payable. The district has replaced the 2 vacant positions (1) who is responsible for the Transportation duties and (2) the Financial Services Coordinator. The Transportation Secretary has created a filing system for all the required documents (i.e. vehicle odometer readings student bus rosters, student transportation requests) and is establishing guidelines for record retention of the transportation records. The Financial Services Coordinator retains all documentation (Purchase orders, invoices check copies) in a filing cabinet specifically for Accounts Payable. It is organized by fiscal year. Two fiscal years are readily available in the business office. After two years, the files are transferred to the archive room.

Recommendation #2: Establish a safe and adequate location to store all source documents and calculations supporting transportation data submitted to PDE. Further, ensure that record retention procedures, including locations, are documented and staff are trained on the procedures.

The District has identified the location for the transportation files and the accounts payable files for storage and record retention. The current staff have been properly instructed on the district record retention policy. Procedures have been created referencing the location of the filing cabinet and inserted in the Procedure Manual for future reference.

Auditor Conclusion

We are pleased that the District is implementing corrective actions specific to our recommendations to address the issues noted in our finding. We will review this and any other corrective action taken by the District during our next audit of the District.

Finding No. 2

The District Failed to Obtain Certification Determinations from PDE for Locally-Titled Positions

Criteria relevant to the finding:

Section 1202 (relating to State certificates) of the PSC provides, in part:

“No teacher shall teach, in any public school, any branch which he has not been properly certificated to teach.”
See 24 P.S. § 12-1202.

Section 2518 of the PSC provides, in part:

“Any school district, intermediate unit, area vocational-technical school or other public school in this Commonwealth that has in its employ any person in a position that is subject to the certification requirements of the Department of Education but who has not been certificated for his position by the Department of Education . . . shall forfeit an amount equal to six thousand dollars (\$6,000) less the product of six thousand dollars (\$6,000) and the district’s market value/income aid ratio.” *See* 24 P.S. § 25-2518.

This is our fifth consecutive audit of the District where we found problems with employee certifications. Persistent problems such as this may have put the District at risk of employing administrators and educators who interact routinely with students and who are not qualified to perform their duties. We reviewed the professional employees’ certifications for the period July 1, 2012, through January 16, 2018, and found six individuals with certification deficiencies. Five of the six individuals were currently employed without the required certifications, and three of those five had been employed without proper certification since the 2011-12 school year.⁹ A sixth employee was working with an expired certificate.

While these certification deficiencies could cost the District over \$28,000 in basic education subsidy forfeitures, the more important concern is that the District is employing individuals who may not be qualified to perform the duties and responsibilities of their positions. The employees who lacked the proper certifications were employed with job titles of *Positive Behavior Specialist* and *Dean of Students*, two positions that by their job descriptions required employees to interact daily with students in some “teaching” or “counseling” type capacity.¹⁰

Failure to Obtain Certification Determinations for Locally-Titled Positions

The two positions held by the five employees who lacked certification were “locally-titled positions,” meaning that they were not positions that were governed by the PDE’s *Certified Staffing Policy Guidelines*. However, the District should have sought guidance from PDE to determine whether certifications should have been required based

⁹ All five employees are still employed by the District as of February 13, 2018.

¹⁰ When we asked for a job description for the “Positive Behavior Specialist” position, we were provided with a job description for “Positive Behavior Facilitator,” and when we inquired about the discrepancy, we were told they are the same. At this time, we verbally recommended that the District change the job title on the job description, so they match.

Criteria relevant to the finding (continued):

PDE’s Certification and Staffing Policies and Guidelines (CSPG) state, in part:

“Certification is not required of a person assigned to a locally-titled non-educational school position, provided the assignment includes no duty or function reserved to a public school certificate or Letter of Eligibility issued by PDE.”

PDE’s CSPG No. 7 states, in part:

“A Level I (provisional) certificate must be converted to a Level II (permanent) certificate by the end of its validity period in order for an individual to remain entitled to perform the professional duties for which a certificate was issued.”

upon the duties specified in the respective job descriptions. Without seeking such a determination from PDE, the District exposed itself to employment of uncertified and possibly unqualified personnel. Since the District failed to obtain a determination from PDE, we submitted to PDE the relevant parts of the job descriptions for the employees who worked under the two locally-titled positions to obtain its determination as to whether the employees in those positions should have had certifications and what type of certification each of them should have possessed.

PDE confirmed to us that the *Positive Behavior Specialist* and *Dean of Students* positions both required certification. According to PDE, the *Positive Behavior Specialist* may require a combination of an Instructional, Social Worker, or Home School Visitor and School Counselor certification. The *Dean of Students* position may require at least an Instructional certificate at the appropriate grade level based on the assignment.¹¹

Potential Subsidy Forfeitures

As a result of our review and PDE’s confirmation, we determined that five employees held locally-titled positions that required certification yet none of the employees were actually certified. In addition, we found one other employee working with an expired certificate.

Because of these deficiencies, the District may be subject to the following basic education subsidy forfeitures from PDE:

Table 3

Steelton-Highspire School District Subsidy Forfeitures	
School Year	Forfeiture
2012-13	\$ 3,740
2013-14	\$ 4,822
2014-15	\$ 5,618
2015-16	\$ 7,312
2016-17	\$ 6,512
Total	\$28,004

¹¹ PDE’s CSPG Nos. 30-70 address specific instructional certificates.

Conclusion

The District failed to obtain a certification determination for two of its locally-titled positions. As a result, five employees were employed in positions that PDE preliminarily determined required certification and none of these five employees held certificates.

The District attributed its failure to monitor the certification requirements for these employees to supervisor turnover, which caused a lapse in its oversight of professional employees for proper and valid certifications, including monitoring of new hires and assignment changes.

However, three of these employees lacked certifications for approximately + seven years. When considered with the District's long history of findings related to employees' certifications and qualifications (i.e., the fifth consecutive audit), the District has demonstrated a chronic lack of focus on hiring properly certified employees.

Recommendations

The *Steelton-Highspire School District* should:

1. Submit to PDE for final determination all employees working as *Positive Behavior Specialist* or *Dean of Students* and ensure all employees working in these positions are properly certified.
2. Establish a best practice policy requiring it to submit all locally-titled positions to PDE for review and determination of the appropriate certification *prior* to hiring individuals to fill those positions.
3. Implement standardized, written procedures to routinely monitor and ensure that all professional employees obtain proper and valid certifications *prior* to being hired or reassigned to new positions and to ensure employees' certifications remain active and valid.

The *Pennsylvania Department of Education* should:

4. Recover subsidy forfeitures of \$28,004.

Management Response

District management provided the following response:

The cause of the problem was that the Steelton-Highspire School District created the position of Dean of Students and referenced the PDE CSPG before doing so. This position was not listed on that CSPG. The position of Positive Behavior Specialist was created and a job description was board approved in 2011. The current administration believes that the previous administrations performed their due diligence when creating the Positive Behavior Specialist position.

The Steelton-Highspire School District is currently in the process of working with these employees to get them the proper emergency certification for the current year and permanent certification going forward. SHSD currently has School Board Policy 401 (Creation of Position) for professional employees that is currently being updated by PSBA to include all locally-titled positions that need to be submitted to PDE for review.

The Steelton Highspire School District has a procedure in place to ensure all future employees that require valid certification prior to being hired or reassigned to new positions and to ensure employees' certification remain active and valid. SHSD reviews all personnel to ensure proper certifications are up to date and valid. PERMS information is currently being updated for employees to ensure certification is on employer/employee radar.

Auditor Conclusion

We are encouraged that the District is currently in the process of obtaining proper certification for the employees cited in our finding and that the District implemented a board policy and procedure to address these issues. However, due to the District's history of errors in the area of certification, we stress the need to be diligent in ensuring that the recommendations are implemented.

We will review this area in our next audit of the District.

Finding No. 3**The District Incorrectly Reported Social Security and Medicare Wages Resulting in Underpayments of \$50,661***Criteria relevant to the finding:*

The federal 1986 Omnibus Budget Reconciliation Act requires local education agencies (LEA) to deposit Social Security and Medicare tax contributions for wages earned on or after January 1, 1987, directly to authorized depositories or Federal Reserve banks. LEAs were required to pay the full amount of the employer's tax due, including the Commonwealth's share, which is 50 percent of the employer's share of tax due for employees employed by an LEA prior to July 1, 1994 (existing employees). LEAs are subsequently reimbursed for the Commonwealth's matching share based on wages reported to PDE, excluding wages paid with federal funds. (See Pub. L. 99-509.)

Act 29 of 1994, enacted by the Pennsylvania General Assembly, further changed the way in which LEAs are reimbursed for Social Security and Medicare contributions by providing the employees who had never been employed by a LEA prior to July 1, 1994 (new employee) with Social Security and Medicare employer shares reimbursed based on the LEA's aid ratio or 50 percent, whichever is greater.

The District incorrectly reported Social Security and Medicare wages to PDE, which resulted in underpayments totaling \$50,661 for the 2012-13 through 2015-16 school years.¹²

As discussed in the criteria box to the left of this finding, LEAs are reimbursed differently for employees employed by an LEA prior to July 1, 1994, than for those employed after that date. "New" employees are identified as having never been employed by a LEA prior to July 1, 1994, while "existing" employees were employed by a LEA prior to July 1, 1994. LEAs are required to classify each employee as "new" or "existing" and report this classification along with wage information to PDE quarterly.

The reporting errors began during the 2012-13 school year when a recently hired District employee was given payroll responsibilities. This District employee was unfamiliar with the "new" and "existing" employee distinction. All employees hired by the District during the 2012-13 through 2015-16 school years were categorized as an "existing" employee even if they were not employed by a LEA prior to July 1, 1994. The District discovered the errors after the business manager took over payroll responsibilities due to turnover in the business office late in the 2015-16 school year. The business manager identified and corrected the classification reporting errors at that time.

¹² <http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/SS-Medicare-Tax/Pages/default.aspx> (accessed on February 5, 2018).

Criteria relevant to the finding (continued):

LEAs are subsequently reimbursed for the Commonwealth’s matching share based on wages reported to PDE, excluding wages paid with federal funds.

See also Section 8329 (relating to Payments on account of Social Security deductions from appropriations) of the Public School Employees’ Retirement Code, 24 Pa.C.S. § 8329, and the Manual of Accounting and Financial Reporting for Pennsylvania Public Schools.

The following table shows the underpayments that resulted from the District’s reporting errors in the 2012-13 through 2015-16 school years.

Table 4

Steelton-Highspire School District		
Classification of New and Existing Employees		
School Year Ending June 30	Incorrectly Reported as “Existing” Employees	Underpayment
2013	27	\$ 11,014
2014	14	\$ 12,094
2015	17	\$ 12,376
2016	33	\$ 15,177
Totals	91	\$ 50,661

Recommendations

The *Steelton-Highspire School District* should:

1. Ensure written procedures exist for the payroll function in the event of turnover in the payroll position to ensure that payroll and its related activities can be completed accurately.
2. Institute an internal independent review of the payroll function to ensure accuracy of wages submitted to PDE for reimbursement.

The *Pennsylvania Department of Education* should:

3. Adjust the District’s Social Security and Medicare Wage reimbursement to resolve the cumulative underpayment of \$50,661.

Management Response

District management provided the following response:

With continuous turnover in recent years and lack of sufficient training, the Social Security and Medicare wages were incorrectly reported to the state as underpayments during the 2012-13 through 2015-16 school years. This is resulting in a \$50K reimbursement due to the district.

Currently, under new administration, processes and procedures have been adapted and internal controls in place. Staff members have also been formally trained by our supporting Software Company for all payroll related functions. Written procedures were established for the payroll function so in the event of turnover in this department, all reporting and related activities can be completed adequately and accurately. In addition, Human Resources procedures have also been created for entering new personnel and therefore the appropriate tier is selected upon their hire.

Within our internal controls, an internal independent review of the payroll function has been implemented to ensure accuracy of wages submitted to PDE for reimbursement. Upon completion of the biweekly payroll, all wages and new assignments are validated by the Accounting department to ensure this accuracy.

Auditor Conclusion

We are pleased that the District has implemented specific corrective action that includes written procedures and staff training supported by the software company for all payroll related functions. We will review this and other corrective action taken by the District during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Steelton-Highspire School District (District) released on February 5, 2014, resulted in three findings and one observation, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We interviewed District personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on February 5, 2014

Prior Finding No. 1: Possible Certification Deficiencies

Prior Finding Summary: During our prior audit, we found that 20 professionals employed by the District for the period of May 16, 2009, through July 2, 2013, were assigned to positions without holding a valid and appropriate certificate. These certification deficiencies were caused by the administration's failure to develop an effective process for accurately monitoring the usage of temporary issued certificates from the Pennsylvania Department of Education (PDE). The lack of certification oversight for the fourth consecutive audit resulted in the District being subject to a possible forfeiture of \$33,582.

Prior Recommendations: We recommended that the District should:

1. Implement a process for regularly reviewing and verifying the records of all employees with provisional certificates to ensure that these individuals obtain their permanent certificates in a timely manner.
2. Keep a copy of all valid Pennsylvania certificates held by its professional employees on file.
3. Based on PDE's final determination, take the necessary action required to ensure compliance with certification staffing policies and guidelines.
4. Submit all locally-titled positions to PDE for review and determination of the appropriate certification for the positions.
5. Implement a tracking system to ensure all individuals employed by the District obtain the proper certification prior to being assigned to a position.

We also recommended that PDE should:

6. Based on their determination, adjust the District's allocations to recover any subsidy forfeitures deemed necessary.

Current Status:

During our current audit, we found PDE issued its final determination on March 10, 2014. This final determination confirmed that 19 of the 20 individuals cited in our finding did not have the appropriate certification for their positions. PDE recovered \$27,472 from the District's Basic Education Subsidy in December 2014. However, the District allowed 2 of these 19 individuals to remain employed in the same positions until February 9, 2015. Therefore, the District will be subject to an additional subsidy forfeiture of \$3,895 for continuing to employ these individuals in positions where they were uncertified.

During our current audit, we determined that the District implemented 3 of our 5 recommendations during the 2014-15 school year by utilizing a spreadsheet to track the amount of time professional employees used against their temporary certificates, placing a copy of all valid Pennsylvania certificates held by its professional employees in their personnel file, and, eventually, the District took action to ensure proper and valid certifications were obtained for the individuals cited in the prior audit.

Our current audit also found that the District did not implement 2 of our 5 recommendations by failing to submit all locally titled positions to PDE for review and determination of the appropriate certification for the positions assigned and to ensure all individuals employed by the District obtain the proper certification prior to being assigned to a position. Failure to address these recommendations resulted in Finding No. 2 of the current report.

Prior Finding No. 2: Pupil Membership Errors Resulted in Underpayments of \$30,024

Prior Finding Summary: During our prior audit of the District's pupil membership reports for the 2008-09, 2009-10, 2010-11, and 2011-12 school years, we found errors in nonresident data reported to PDE for the 2009-10, 2010-11, and 2011-12 school years. These errors resulted in underpayments of \$30,024.

Prior Recommendations: We recommended that the District should:

1. Develop and implement procedures and guidelines for the collection, verification, and reporting of membership data to ensure that all days and student classifications are accurately reported to PDE.

2. Reconcile final PDE reports to the District's own student detail reports to ensure all students are properly accounted for and accurately classified.

We also recommended that PDE should:

3. Adjust the District's allocations to resolve the underpayments of \$30,024.

Current Status:

During our current audit, we found that the District implemented our prior audit recommendations. The District developed procedures for collecting, verifying, and reporting nonresident status to PDE. Beginning in the 2017-18 school year, the District reconciles their student detail reports against the final PDE reports to ensure all students are properly accounted for and accurately classified. PDE reimbursed the District \$30,024 in June 2016 to resolve the underpayments cited in our prior finding.

Prior Finding No. 3: School Bus Driver Qualification Deficiencies

Prior Finding Summary: During our prior audit of the District, we found that 20 of the 29 bus drivers tested were transporting students without having the mandatory federal criminal history record in accordance with Section 111 of the Public School Code. These deficiencies resulted from the District not obtaining all the necessary bus driver qualifications needed to make the determination if drivers were qualified to transport students. In addition, the District's lack of policies and procedures for the hiring of contracted bus drivers contributed to this noncompliance.

Prior Recommendations: We recommended that the District should:

1. Review all bus drivers' files and obtain any clearances that were not obtained prior to or during the audit.
2. Implement a policy to require the transportation coordinator or designee to review all bus driver clearances prior to allowing the driver to transport students for the District in order to determine each driver's fitness for driving.
3. Develop procedures to ensure that the District is obtaining new clearances for bus drivers, whenever a driver switches contractors, and/or begins driving for the District.

Current Status: We found that the District implemented our prior recommendations in August 2013 by reviewing bus driver clearances before they are submitted to the Board of School Directors (Board) for approval. Only 1 out of the 20 bus drivers cited in the prior audit finding is currently employed; all clearances for that employee were obtained and the driver is eligible to transport students. The transportation contract states procedures to be followed to ensure that the District is obtaining new clearances for all new bus drivers if and when contracted bus drivers change.

Prior Observation: **The District is Facing Serious Financial Challenges, Including a \$2,680,400 General Fund Deficit**

Prior Observation Summary: During our prior audit of the District's annual financial reports, independent auditor's reports, and general fund budgets for school years ended June 30, 2009, 2010, 2011, and 2012, we found that the District had a deteriorating General Fund balance, with a \$2,680,400 deficit for the fiscal year ended June 30, 2012. In addition, we found that on March 15, 2013, PDE had placed the District in Financial Watch Status because of its poor fund balance ratio and several other negative financial indicators.

Prior Recommendations: We recommended that the District should:

1. Use historical and trend data when budgeting revenue and expenditures to create realistic projections.
2. Institute budget projections beyond the next fiscal year, preferably a minimum of three years.
3. Provide the Board with standard monthly updates on key financial benchmarks so that policy changes can be made before the District's financial condition worsens.
4. Use monthly budget status reports to scrutinize proposed expenditures for the current operations and limit them to revenues received and the amount appropriated.
5. Adopt budgets estimating beginning fund balances based on historical indicators and realistic expectations of the amount that will actually be available for the budgetary period.
6. Conduct a survey of parents sending their children to a charter school to determine the reason why the District is losing students.

7. Monitor the costs to the District related to charter schools on a continuous basis.
8. Open a dialogue with the community to keep stakeholders informed of the financial status and health of the District.
9. Accept technical assistance offered by PDE to help the District with its financial challenges.

Current Status:

During our current audit, we found that the District implemented all of our recommendations during the 2013-14 school year except for conducting a survey of parents to determine why students were leaving the District to attend charter schools. A financial forecasting spreadsheet was created to analyze historical financial data and project future revenues and expenses over a five-year period for budgeting purposes. A cash flow spreadsheet was also created by the District and is provided to PDE on a monthly basis. It was noted the financial forecasting and cash flow spreadsheets are included in the Board report for each regularly scheduled meeting. The District uses the financial forecasting and cash flow spreadsheets to monitor current revenue and expenses on a monthly basis.

Using the financial forecasting spreadsheets along with budget-to-actual revenue and expense spreadsheets has allowed the District to create and adopt more accurate budgets. The cash flow spreadsheet is updated weekly and is monitored on a routine basis for increasing charter school expenditures. The District has been receiving technical and financial assistance in the form of Empowerment grants from PDE.

The corrective action taken by the District to address our recommendations in the prior audit has helped the District improve its financial position. Despite structural challenges like an inability to generate sufficient local revenue and increasing pension and health care costs, the District finances have stabilized and the General Fund balance has increased.

Appendix: Audit Scope, Objectives, and Methodology

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

Scope

Overall, our audit covered the period July 1, 2012, through June 30, 2016. In addition, the scope of each individual audit objective is detailed on the next page.

The Steelton-Highspire School District's (District) management is responsible for establishing and maintaining effective internal controls¹⁴ to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

¹³ 72 P.S. §§ 402 and 403.

¹⁴ Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2012, through June 30, 2016. We also determined if the District had key personnel or software vendor changes since the prior audit.

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

- ✓ Transportation Operations
- ✓ Professional Certification
- ✓ Social Security Reimbursement
- ✓ Financial Stability
- ✓ Administrator Contract Buyout
- ✓ Student Activity Funds
- ✓ Bus Driver Requirements
- ✓ School Safety

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

- ✓ Did the District ensure compliance with applicable laws and regulations governing transportation operations, and did the District receive the correct transportation reimbursement from the Commonwealth?¹⁵ Also, did the District pay its transportation contractors in accordance with the signed and Board of School Directors approved contracts?
 - To address this objective, we interviewed District personnel to get an understanding of the District's procedures concerning reporting transportation data to PDE. Then we reviewed the calculations for mileage, student counts, and total days for all seven vehicles used to transport District students during the 2015-16 school year. In addition, we requested invoices to support the amounts paid contractors for the 2015-16 school year.
 - Based on the failure to retain required documentation in the 2015-16 school year, we reviewed the limited documentation available for audit for the 2012-13, 2013-14, and 2014-15 school years. The District confirmed sufficient documentation was not retained to verify its transportation reimbursements

¹⁵ See 24 P.S. § 13-1301, 13-1302, 13-1305, 13-1306; 22 Pa. Code Chapter 11.

received based on the 2012-13, 2013-14, and 2014-15 school years.¹⁶ Please see Finding No. 1 in this report for the results of our review of this objective.

- ✓ Did the District ensure that professional employees obtained the appropriate certification required for their assignment?¹⁷
 - To address this objective, we interviewed District personnel and obtained documentation of the corrective action taken by the District to address the 19 individuals cited from the prior audit.
 - We interviewed District personnel on the procedures performed prior to and after the hiring of professional personnel to ensure individuals have proper and valid certification. We reviewed all 116 of the District’s professional employees’ assignments and certificates each individual held to determine if proper and valid certification was obtained for the period July 1, 2017, through January 16, 2018. We obtained teaching schedules and job descriptions to ensure employees obtained the required certification in compliance with PDE’s certified staffing and professional guidelines.
 - Based on the results of the July 1, 2017, through January 16, 2018 review, we reviewed all five individuals who had locally-titled assignments for the period July 1, 2012, through June 30, 2017. Please see Finding No. 2 in this report for the results of our review of this objective.
- ✓ Did the District report Social Security and Medicare wages to PDE in accordance with Act 29 of 1994, and did the District receive the correct Social Security and Medicare wage reimbursement from the Commonwealth?
 - To address this objective, we reviewed the District’s payroll records, PDE’s Reconciliation of Social Security and Medicare Tax Contributions, and personnel files for the period July 1, 2012, through June 30, 2016. We also verified the proper classification for all 91 employees hired by the District during this time period.¹⁸ Please see Finding No. 3 in this report for the results of our review of this objective.
- ✓ 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 fiscal years July 1, 2012, through June 30, 2016. The financial and statistical data was used to

¹⁶ There were 37 total vehicles in 2012-13, 38 total vehicles in 2013-14, and 36 total vehicles in 2014-15.

¹⁷ See 24 P.S. § 12-1202 and 25-2518.

¹⁸ There were 27 employees in 2012-13, 14 employees in 2013-14, 17 employees in 2014-15, and 33 employees in 2015-16 for a total of 91 employees who were hired by the District during the audit period and misclassified as “existing” employees instead of “new” employees.

calculate the District's General Fund balance, operating position, charter school costs, debt ratio, and current ratio. These financial indicators were deemed appropriate for assessing the District's financial stability. The financial indicators are based on best business practices established by several agencies, including the Pennsylvania Association of School Business Officials, the Colorado Office of the State Auditor, and the National Forum on Education Statistics. Our review of this objective did not disclose any reportable issues.

- ✓ Did the District pursue a contract buyout with an administrator and if so, what was the total cost of the buyout, what were the reasons for the termination/settlement, and did the employment contract(s) comply with the Public School Code¹⁹ and Pennsylvania Public School Employees' Retirement System (PSERS) guidelines?
 - To address this objective, we reviewed the contract, settlement agreement, board meeting minutes, board policies, and payroll records for one of two administrators who separated employment with the District during the period July 1, 2012, through October 27, 2017. We were aware that the District had a separation agreement with one of those two administrators. Therefore, we selected that administrator for review because we considered there to be a higher risk of an improper payment to that administrator. We reviewed the employment contract and settlement agreement to ensure compliance with appropriate provisions of the Public School Code regarding inclusion of termination, buyout, and severance provisions and to ensure payments were made in accordance with agreements. We reviewed payroll records to ensure compensation was correctly reported to PSERS. Our audit review of this objective did not disclose any reportable issue.²⁰

- ✓ Did the District have a mandated policy and procedures for Student Activity Funds as required by the Public School Code,²¹ and did the District comply with its Student Activity Funds policy?²²
 - To address this objective, we reviewed all 42 student activity fund accounts for the 2016-17 school year. We interviewed District personnel to obtain an understanding of procedures performed to account for student activity fund transactions. We obtained the board policy that addresses student activity funds and obtained a list of individuals authorized to sign student activity checks. We requested a list of student officers, minutes from student activity meetings, and bylaws for each student activity account. We reviewed the documentation to determine if all the accounts were student activity accounts and if all the accounts were operating in accordance with board policy. Our audit review of this objective did not disclose any reportable issue.

¹⁹ 24 P.S. § 10-1073(e)(2)(v).

²⁰ The selection of former administrators was not a representative selection from a larger population because we used judgment in selecting based on risk. Therefore, the results of our testing should not be projected to a larger population.

²¹ 24 P.S. § 5-511.

²² Board Policy #618, titled Student Activity Funds, was adopted in its current form on November 17, 2005.

- ✓ Did the District ensure that bus drivers transporting District students had the required driver's license, physical exam, training, background checks, and clearances as outlined in applicable laws?²³ Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?
 - To address this objective, we reviewed all 13 new bus drivers hired by the District's transportation bus contractors, during the period July 1, 2012, through August 30, 2017, and reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures ensure compliance with bus driver hiring requirements. Our audit review of this objective did not disclose any reportable issue.

- ✓ Did the District take actions to ensure it provided a safe school environment?²⁴
 - To address this objective, we reviewed a variety of documentation including safety plans, training schedules, anti-bullying policies, and after action reports. In addition, we conducted on-site safe school reviews at both of the District's two school buildings to assess whether the District had implemented basic safety practices.²⁵ Due to the sensitive nature of school safety, the results of our review of this objective area are not described in our audit report. The results of our review of school safety are shared with District officials and, if deemed necessary, PDE.

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

²⁴ 24 P.S. § 13-1301-A *et seq.*

²⁵ Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

Distribution List

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

The Honorable Tom W. Wolf

Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Joe Torsella

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

Mrs. Danielle Mariano

Director
Bureau of Budget and Fiscal Management
Pennsylvania Department of Education
4th Floor, 333 Market Street
Harrisburg, PA 17126

Dr. David Wazeter

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

Mr. Nathan Mains

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

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