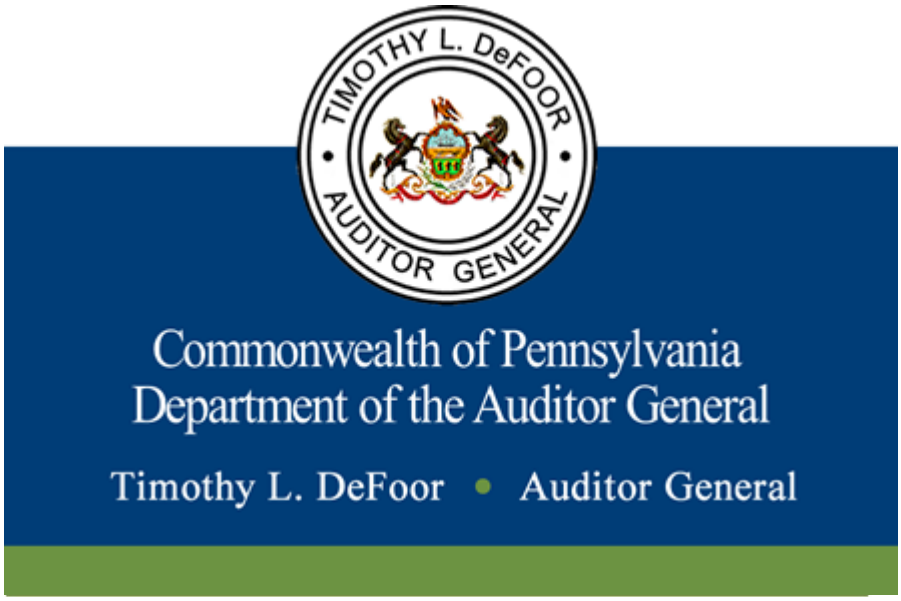
PERFORMANCE AUDIT

Chambersburg Area School District

Franklin County, Pennsylvania

April 2021



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Dr. Dion E. Betts, Superintendent
Chambersburg Area School District
435 Stanley Avenue
Chambersburg, Pennsylvania 17201

Dr. Dana Baker, Board President
Chambersburg Area School District
435 Stanley Avenue
Chambersburg, Pennsylvania 17201

Dear Dr. Betts and Dr. Baker:

We have conducted a performance audit of the Chambersburg 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:

- Bus Driver Requirements
- Financial Stability
- 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 noncompliance and significant internal control deficiencies in the area of bus driver requirements and those deficiencies are detailed in Finding No. 1 of this report. We also identified noncompliance with fire drill requirements and those deficiencies are detailed in Finding No. 2 of this report. We found that the District performed adequately in the areas of financial stability and administrator separations and no significant internal control deficiencies were identified in the administrator separations objective.

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

Sincerely,

Timothy L. DeFoor
Auditor General

March 25, 2021

cc: **CHAMBERSBURG AREA SCHOOL DISTRICT** Board of School Directors

Table of Contents

Page

Executive Summary 1

Background Information 2

Findings 7

Finding No. 1 – The District Failed to Implement Sufficient Internal Controls That Led to Noncompliance with Statutory Obligations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers 7

Finding No. 2 – The District Failed to Conduct all Required Monthly Fire Drills and Failed to Meet the Security Drill Requirements of the Public School Code 13

Status of Prior Audit Findings and Observations 19

Appendix A: Audit Scope, Objectives, and Methodology 20

Appendix B: Academic Detail 25

Distribution List 32

Executive Summary

Audit Work

The Pennsylvania Department of the Auditor General conducted a performance audit of the Chambersburg 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 Failed to Implement Sufficient Internal Controls That Led to Noncompliance with Statutory Obligations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted Bus Drivers.

Our review found that the District did not adequately maintain and review driver records or monitor who was driving its school buses on a daily basis for all ten transportation companies providing contracted drivers to the District. The District's failure to implement sufficient internal controls resulted in an unauthorized driver providing transportation to students and other drivers providing transportation to students with incomplete or outdated records. The District was also not following its board approved transportation policies and transportation contracts, which required the contractors to provide all necessary documentation to the District. (See page 7).

Finding No. 2: The District Failed to Conduct all Required Monthly Fire Drills and Failed to Meet the Security Drill Requirements of the Public School Code.

Our review of the District's fire and security drill data found that several of the District's 17 schools failed to conduct and/or accurately report all of their required monthly fire drills in the 2018-19 and 2019-20 school years as required by the Public School Code (PSC). Our review also disclosed that not all school buildings complied with the PSC requirements to conduct a school security drill during the first 90 days of both the 2018-19 and 2019-20 school years. Finally, we found that the District inaccurately reported drill data to the Pennsylvania Department of Education (PDE) and consequently, the District's Superintendent inappropriately attested to the accuracy of the drill data in the PDE required report and certification statement. (See page 13).

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

Background Information

School Characteristics 2019-20 School Year*	
County	Franklin
Total Square Miles	250
Number of School Buildings	17
Total Teachers	607
Total Full or Part-Time Support Staff	443
Total Administrators	63
Total Enrollment for Most Recent School Year	9,383
Intermediate Unit Number	12
District Career and Technical School	Franklin County Career and Technology Center

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

Mission Statement*

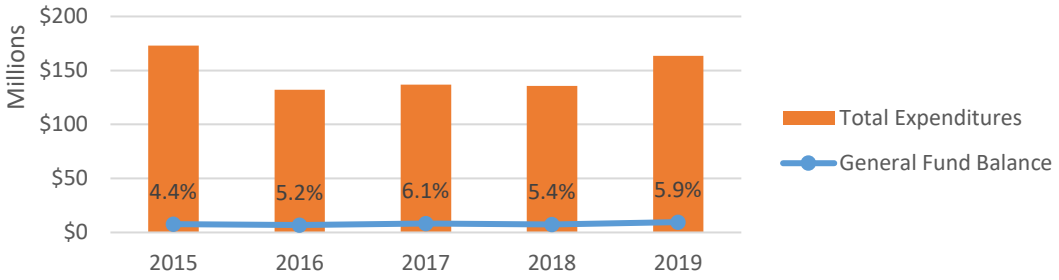
"Safe, nurturing, and engaging environment where students will receive a rigorous and responsive education that will empower them to compete globally."

Financial Information

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

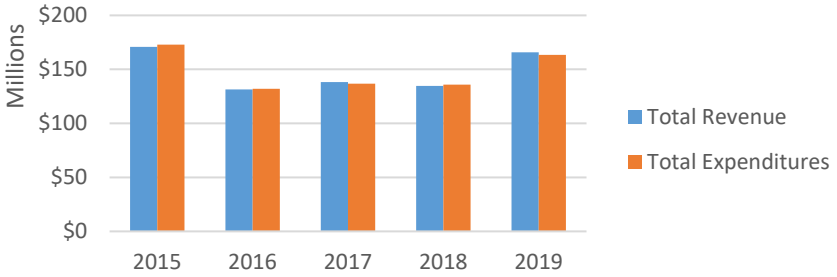
General Fund Balance as a Percentage of Total Expenditures

	General Fund Balance
2015	$7,657,733
2016	$6,880,155
2017	$8,337,641
2018	$7,363,923
2019	$9,591,777



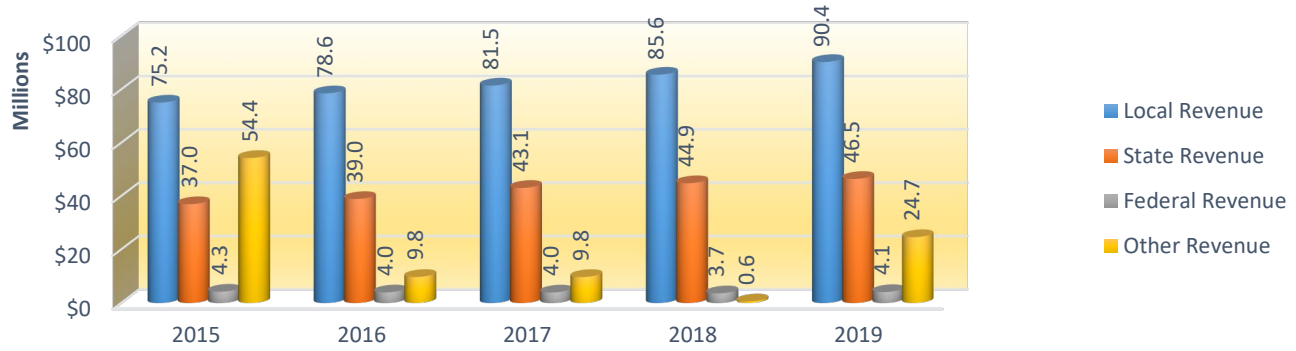
Revenues and Expenditures

	Total Revenue	Total Expenditures
2015	$170,790,196	$172,984,917
2016	$131,348,460	$132,126,038
2017	$138,369,622	$136,912,136
2018	$134,765,856	$135,739,571
2019	$165,660,723	$163,432,869

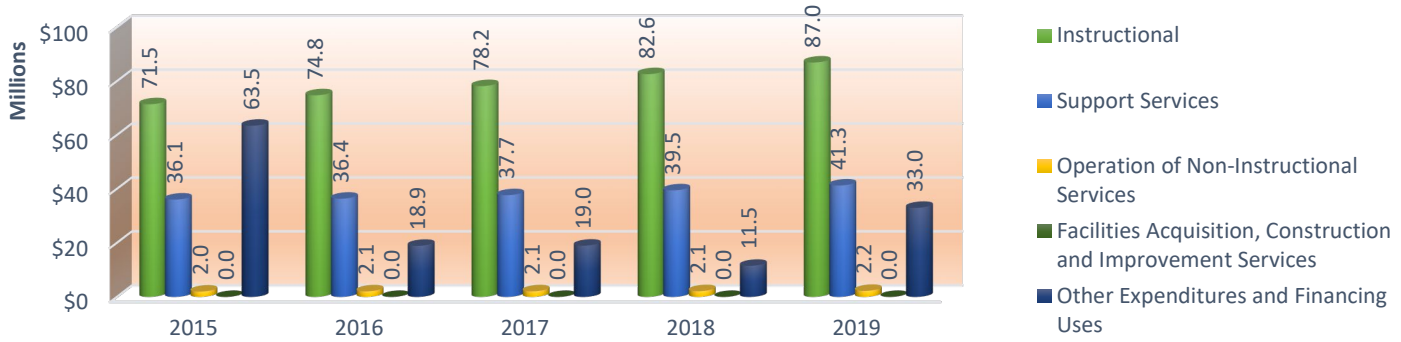


Financial Information Continued

Revenues by Source

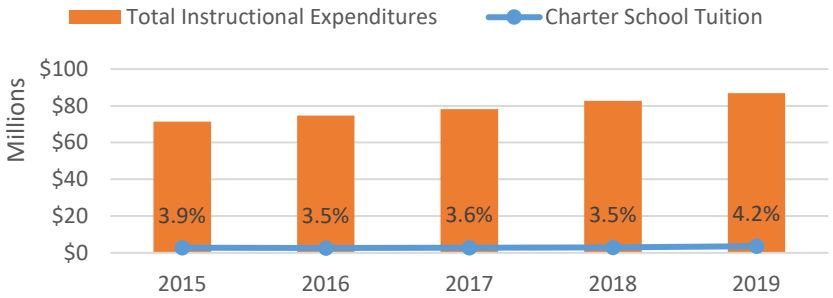


Expenditures by Function

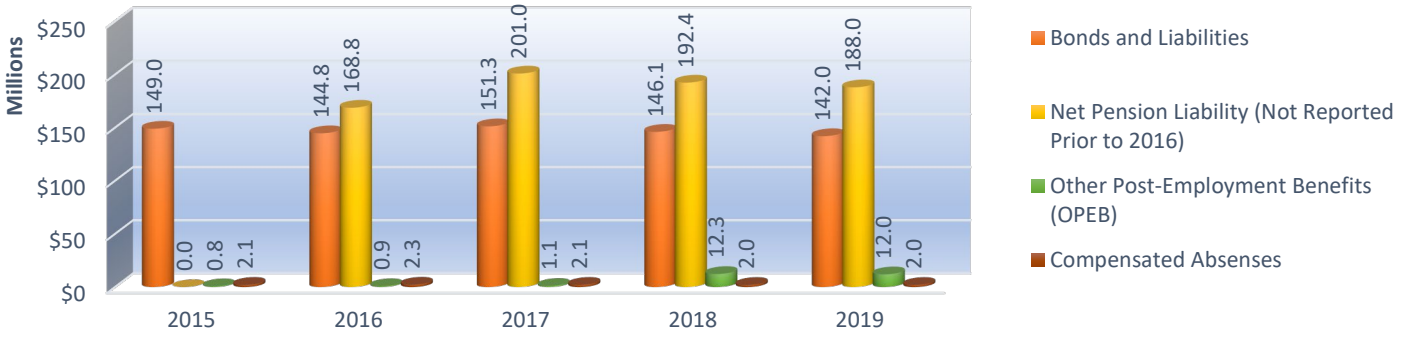


Charter Tuition as a Percentage of Instructional Expenditures

	Charter School Tuition	Total Instructional Expenditures
2015	$2,776,830	$71,450,096
2016	$2,642,382	$74,777,863
2017	$2,783,602	$78,180,598
2018	$2,930,114	$82,621,393
2019	$3,628,360	$86,950,503



Long-Term Debt

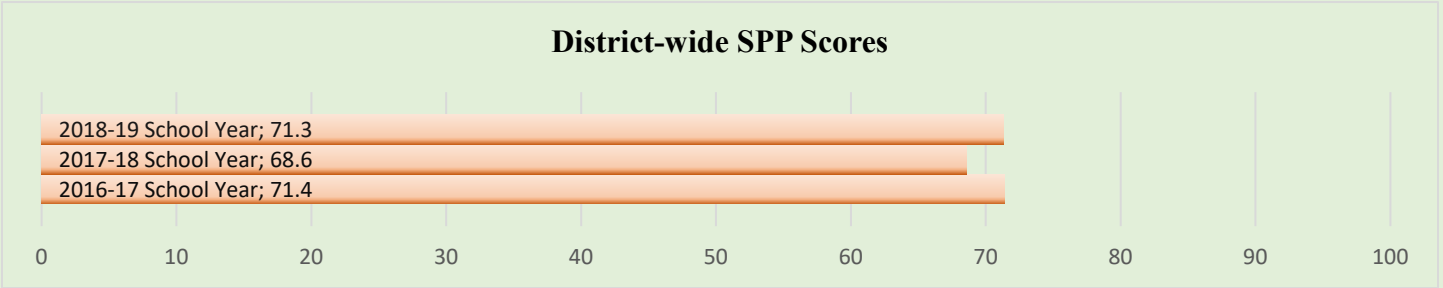


Academic Information

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.[1] The District's individual school building scores are presented in Appendix B. These scores are provided in this audit report for **informational purposes only**, and they were not audited by our Department.

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score annually using a 0-100 scale for all school buildings in the Commonwealth, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.[2]



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

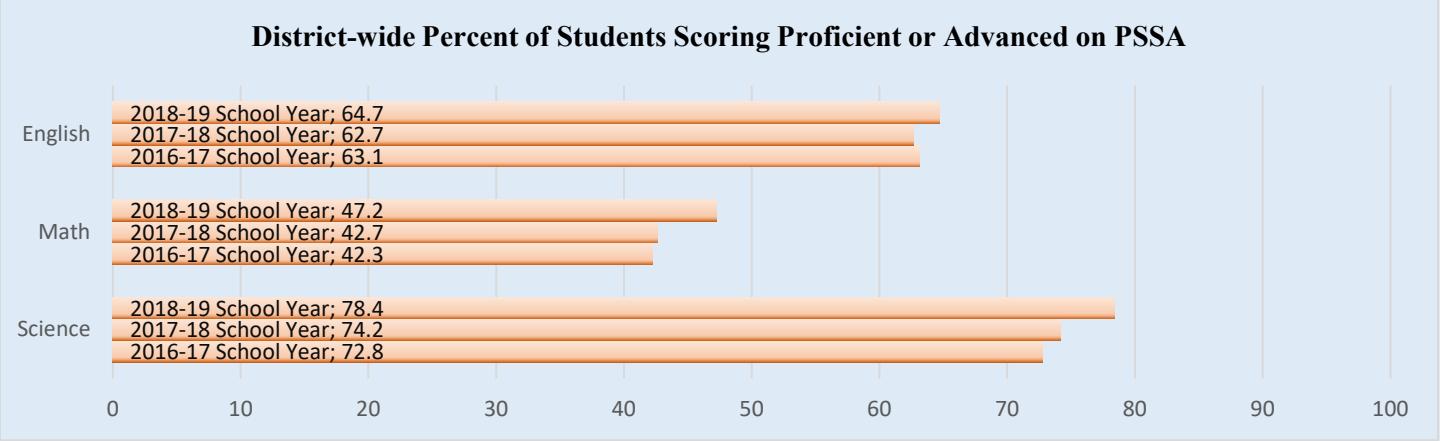
[2] PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle scores were put on hold due to changes with PSSA testing.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

Academic Information Continued

What is the PSSA?

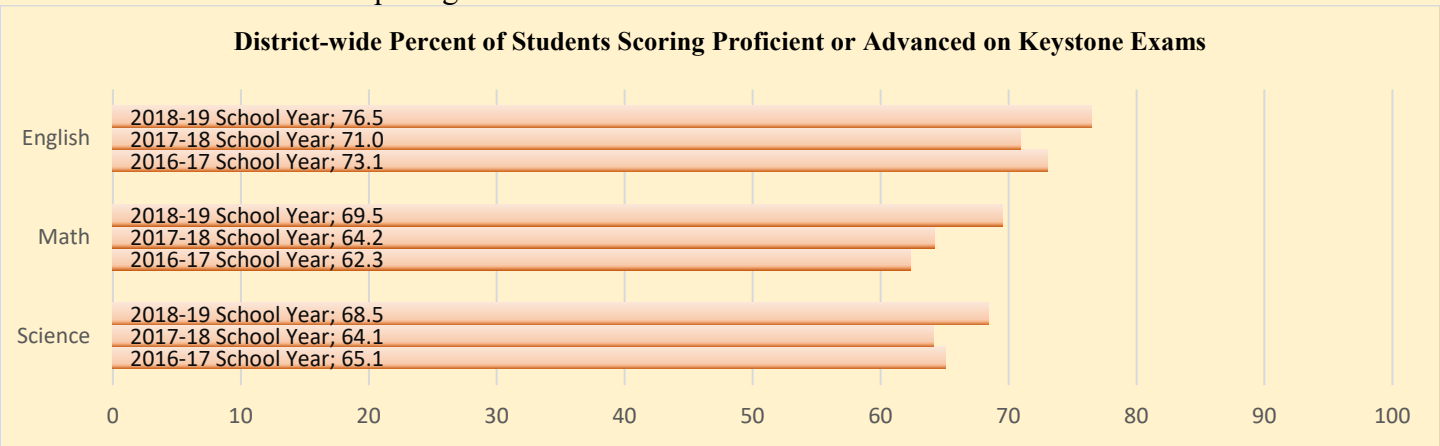
The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English, Math and Science. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders,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



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.[3] 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.

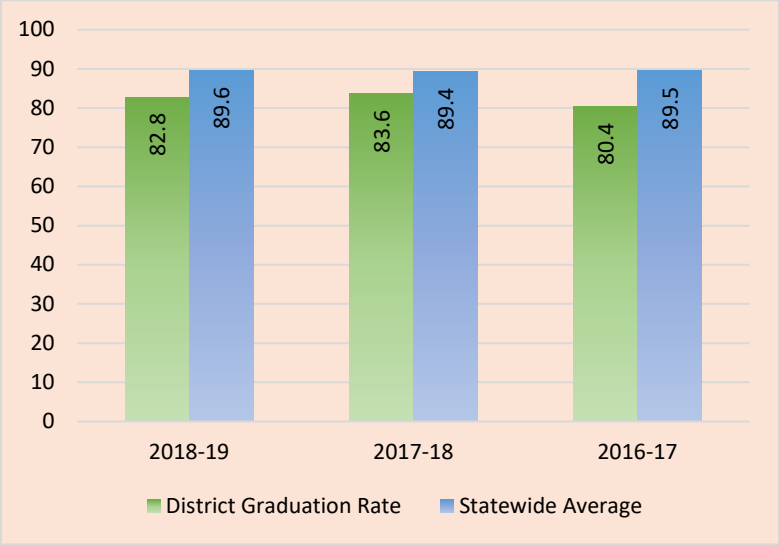


[3] Act 158 of 2018, effective October 24, 2018, amended the Public School Code to further delay the use of Keystone Exams as a graduation requirement until the 2021-22 school year. *See* 24 P.S. § 1-121(b) (1). Please refer to the following link regarding further guidance to local education agencies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

Academic Information Continued

What is a 4-Year Cohort Graduation Rate?

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



[4] 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 Failed to Implement Sufficient Internal Controls That Led to Noncompliance with Statutory Obligations by Not Maintaining Complete Records for and Properly Monitoring Its Contracted School Bus Drivers

Criteria relevant to the finding:

Standards for Internal Control in the Federal Government (also known 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. Specifically, Section 10.03, states, in part, "Management designs appropriate types of control activities for the entity's internal control system. Control activities help management fulfill responsibilities and address identified risk responses in the internal control system. . . ."

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

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

We found that the Chambersburg Area School District (District) did not implement sufficient internal controls to meet its statutory obligations under the Public School Code (PSC) and associated regulations related to the employment of individuals having direct contact with students during the 2020-21 school year. Specifically, our review found that the District did not adequately maintain and review driver records or monitor who was driving its school buses on a daily basis for all ten transportation companies providing contracted drivers to the District.

The District's failure to implement sufficient internal controls resulted in an unauthorized driver providing transportation to students and other drivers providing transportation to students with incomplete or outdated records. Further, the District was not following its board approved transportation policies and transportation contracts, which required the contractors to provide all necessary documentation to the District. By not adequately maintaining and monitoring driver qualifications, the District could not ensure that all contracted school bus drivers were properly qualified and cleared to transport students before and throughout employment.

Background

Importance of Internal Controls

Several state statutes and regulations establish the minimum required qualifications for school bus drivers. The ultimate purpose of these requirements is to ensure the protection, safety, and welfare of the students transported on school buses. The District and its Board of School Directors (Board) are responsible for the selection and approval of eligible operators who qualify under applicable laws and regulations.[5] Therefore, the District should have a strong system of internal controls over its bus driver review process that should include, but not be limited to, the following:

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

[5] *See* 22 Pa. Code § 23.4(2).

Criteria relevant to the finding (continued):

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

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

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

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

- Monitoring of bus driver credentials to ensure clearances and physicals on file are current.
- Monitoring who is driving each bus throughout the school year to ensure the Board has authorized all drivers.
- Written procedures.
- Training on bus driver qualification and clearance requirements.

Driver Employment Requirements

As noted earlier, several state statutes and regulations establish the minimum required qualifications for school bus drivers under, among others, the PSC and the Child Protective Services Law (CPSL). Regardless of whether they hire their own drivers or use a contractor's drivers, school districts are required to verify and have on file a copy of the following documents for each employed or contracted driver, *before* he or she can transport students with Board approval:

1. Driver qualification credentials,[6] including:
   a. Valid driver's license (Commercial driver's license if operating a school bus).
   b. Valid school bus endorsement card, commonly referred to as an "S" card, indicating completion of skills and safety training (if operating a school bus).
   c. Annual physical examination (if operating a school bus).

2. Criminal history reports/clearances:
   a. State Criminal History Report (Pennsylvania State Police clearance).
   b. Federal Criminal History Record, based on a full set of fingerprints (FBI clearance).
   c. PA Child Abuse History Clearance.

Insufficient Internal Controls Resulted in an Unauthorized Driver and Incomplete Driver Records

The District utilizes ten transportation contractors to provide drivers to transport District students. Our review found that the District had insufficient internal controls over its contracted drivers, which resulted in the District not adequately monitoring who was driving its school buses on a daily basis for all contractors and not having complete driver records.

Lack of Accurate Driver Lists

We obtained and reviewed a list of drivers approved by the District's Board to transport students for the 2020-21 school year and a comprehensive list of drivers as of a specified date from the District's

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

Criteria relevant to the finding (continued):

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

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

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

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

transportation software system (Master List), as well as lists of drivers from each of the District's ten transportation contractors. We found that the lists of drivers obtained from the District and the ten contractors did not agree with each other. Specifically, we identified the following discrepancies:

- Two drivers were on the contractor lists, but not on the District's Master List.
- One of these drivers on the contractor list was also not on the Board approved list, and more importantly, the District had no records on file for this driver, and the District was not aware that this driver was transporting its students.
- We found 43 drivers that were approved by the Board but were not on the District's Master List.

Missing and Expired Driver Qualifications and Clearances

We requested the personnel files for 44 of the approximate 366 total drivers[7] utilized by the District through its ten transportation contractors for the 2020-21 school year to determine whether the District complied with bus driver requirements, including Board approval of all drivers and the maintenance and monitoring of required documentation prior to and throughout employment. The 44 drivers selected for review were not on the District's Master List.

We reviewed the District's personnel files for the 44 drivers and found that required documentation was either missing or expired for 20 drivers (45 percent). In fact, some drivers had more than one missing or expired item. The District worked with its contractors to obtain the missing or expired documentation, but upon our follow-up review, we found that the District still did not have all required and/or updated documentation for 15 of the 44 drivers.

No Standardized Review Process and Ongoing Monitoring Procedures

The District did not have a standardized review process and ongoing monitoring procedures to ensure that all contracted drivers were properly qualified prior to and throughout employment. A standardized review process and monitoring procedures are key internal controls important to ensuring compliance with the statutory requirements. Without having these vital internal controls in place, student safety could be jeopardized. In fact, the use of contractors to provide student transportation heightens the importance of having strong and effective internal controls to ensure the District is aware of who is actually driving the vehicles transporting District student's at all relevant times.

[7] The total number of drivers is an approximation due to the District's lack of sufficient internal controls and the differences between the lists of drivers explained in this finding.

Criteria relevant to the finding (continued):

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

Board Policy 810.1, *School Bus Drivers and School Commercial Motor Vehicle Drivers,* states, in part:

> . . . All covered drivers shall comply with the requirements for background checks/certifications and employment history reviews in accordance with applicable law, Board policy and administrative regulations. . . .

Board Policy No. 818, *Contracted Services Personnel*, states, in part:

> . . . Prior to assignment of contractor employees to perform work for the district in a position or assignment involving direct contact with children, contractor employees shall submit an official child abuse clearance statement and state and federal criminal history background checks (certifications) as required by law. . . .

The District's *Agreement for the Transportation of School Pupils* with its contracted transportation providers all contain similar language stating, in part:

> . . . Contractor shall also provide District copies of all background certifications for all drivers prior to the driver beginning to provide service…
>
> . . . No driver of Contractor shall be permitted to provide pupil transportation services unless and until they are approved by the Board of School Directors…

Noncompliance with Board Policies and Transportation Contracts

By not adequately maintaining and monitoring driver requirements, the District failed to follow its Board approved Policies No. 810.1, *School Bus Drivers and School Commercial Motor Vehicle Drivers* and No. 818, *Contracted Services Personnel*, which requires the District to obtain all required driver credentials and clearances *prior* to employment or assignment of a contracted employee. Additionally, the District and the contractors did not comply with their own transportation contracts, which all contained similar language mandating that clearances and board approval must be obtained *prior* to contracted drivers providing transportation services.

Conclusion

The District and its Board did not meet their statutory requirements to ensure that bus drivers were qualified and eligible to transport students before and throughout employment. Specifically, the District and its Board failed to comply with all applicable laws, regulations, the Pennsylvania Department of Education (PDE) guidance documents, its board policies, and its transportation contracts by not properly obtaining, monitoring, and updating ongoing driver requirements. In addition, the District's lack of sufficient internal controls contributed to the missing and expired driver documentation that we found during our review.

Ensuring that ongoing credential and clearance requirements are satisfied are vital student protection, legal, and governance obligations and responsibilities placed on the District and its Board.

The ultimate purpose of these requirements is to ensure the safety and welfare of students transported on school buses. The use of a contractor to provide student transportation does not negate the District's legal obligations and responsibilities.

Recommendations

The *Chambersburg Area School District* should:

1. Implement verifiable internal control procedures with a documented review process to ensure that only qualified and authorized individuals are driving for the District. These procedures should ensure the following:
    - all required credentials and clearances are obtained, reviewed, and on file at the District prior to individuals being presented to the Board for approval and/or prior to transporting students, and
    - all required documentation is monitored for expiration dates and updated, as needed.

2. Ensure compliance with the PSC's requirements to obtain, review, and maintain required credentials and background clearances for all contracted employees that have direct contact with students.

3. Implement contract-monitoring procedures to ensure compliance with the terms of its transportation contracts; specifically as it relates to the provisions requiring the contractor to provide qualification and background clearance documentation for all drivers.

4. Comply with the District's board policies establishing the District's duty to ensure that documentation demonstrating compliance with the requirements for all bus drivers are obtained and approved prior to employment.

Management Response

District management provided the following response:

"While Chambersburg does have an internal process to handle verification of qualifications for all drivers, certain review processes were missed. We attribute this to staff turnover in the Transportation department and a lack of clear understanding of the complete process. Driver information was submitted for Board approval prior to the start of the 20-21 school year. Subsequently, several drivers decided not to follow through with employment or left contracted driver positions due to COVID or other reasons. Upon notification from the contractor, these drivers were removed from the transportation master list, however, were not removed from the Board approved driver list. This created a difference between the lists. We also had a contractor who failed to report a newly appointed driver to a route; however, this driver was certified and qualified. The documents were obtained from the contractor when it was discovered this person was driving. The contractor was reminded of the process and their responsibilities under the contractual agreement.

Action Plan:

"Transportation will enhance the internal control process by implementing verifiable internal control procedures to ensure all drivers are qualified and Board Approved. The process will include:

1. Driver Records from the Transportation software (Bus Boss) will be reviewed verified daily by the Assistant Transportation Supervisor.
2. The internal checklist for driver credentials will be updated to include supervisory review by the Supervisor of Transportation.
3. The Assistant Supervisor of Transportation or the Supervisor of Transportation will review and confirm all documentation has been provided and complete, prior to moving any driver forward for Board approval.

4. All contractors will be required to complete the standardized checklist prior to submitting driver documentation to the Transportation Department.
5. Monthly reviews of the Master Driver List to the Board approved list will be conducted by the Supervisor of Transportation and confirmed by the Director of Support Services.
6. A report from BusBoss will be generated daily to alert management of expired or soon to expire driver credentials and clearances. The report will be reviewed daily by the Supervisor of Transportation. All contractors will be notified via the report with a deadline to complete the required credentialing.
7. Contractors are required to notify the District of any driver changes; however, this has not always occurred in a timely manner. To enhance our control over contracted driver changes, all contractors will be required to attest monthly to any changes in driver status. This attestation will occur during the monthly payment voucher submission. The Supervisor of Transportation will direct the corrections to be made to the master list and board list of approved drivers. The Supervisor of Transportation will review and confirm the changes have been made.
8. Transportation already requires a list of drivers from each contractor and each route in our system has a driver assigned. Sub drivers are currently documented in our system as subs and are currently not associated with any specific routes. We will develop and implement a plan to have contractors notify transportation daily with any driver changes with the driver name and route they will cover. The Supervisor of Transportation will verify that the driver is approved and on the driver list for the contractor. The documents will be maintained for audit purposes."

Auditor Conclusion

We are encouraged that the District is taking appropriate measures to implement our recommendations along with other corrective actions. 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 Fire Drills and Failed to Meet the Security Drill Requirements of the Public School Code

Criteria relevant to the finding:

Section 1517(a) of the 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, form 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 fire and security drill data found that several of the District's 17 schools failed to conduct and/or accurately report all of their monthly **fire drills** in the 2018-19 and 2019-20 school years, as required by the PSC.[8] Furthermore, our review disclosed that not all school buildings complied with the PSC requirement to conduct a school **security drill** during the first 90 days of both the 2018-19 and 2019-20 school years.[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.

Fire and Security Drill Requirements

As detailed in the criteria box, the PSC requires that each school building perform a fire drill each and every month while school is in session. The PSC further mandates that each school also conduct a security drill within the first 90 days of the school year. According to the PSC, districts are permitted 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 and 2019-20 fire and security drill data reported to PDE for the District's 17 school buildings, along with supporting documentation to evidence the reported drills. We reviewed the months of September 2018 through May 2019 and September 2019 through February 2020 since drills are required to be conducted with students and staff present.[10]

[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 last amended by Act 39 of 2018, effective July 1, 2018).
[10] Drills were not required for March, April, and May of 2020 due to the mandatory, statewide closing of schools because of the COVID-19 pandemic.

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 last 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) (as last amended by Act 55 of 2017, effective November 6, 2017).

Fire and Security Drill Weaknesses

Our review found that the required fire and security drills were not conducted and/or correctly reported to PDE for any of the District's 17 school buildings in the 2018-19 school year and for 12 of the 17 school buildings in the 2019-20 school year. Fire and security drill deficiencies include missed drills, date and documentation discrepancies, and reporting errors.

*Missed and Inaccurately Reported Fire Drill*s

We found that the District missed or inaccurately reported fire drills for 12 of its 17 school buildings in the 2018-19 school year and 8 of 17 buildings in the 2019-20 school year. In 2018-19, the majority of schools with fire drill deficiencies missed two or more drills. In 2019-20, one or more monthly fire drills were missed. In one instance, we also found that a fire drill was held after school without student involvement, and therefore, should not have been reported as a fire drill.

District officials attributed the fire drill deficiencies to turnover since five different individuals were responsible for monitoring and reporting drills during the review period.

Missed and Inaccurately Reported Security Drills

The District failed to properly conduct and/or report security drills at all 17 of its school buildings in the 2018-19 school year. Our findings suggest there was confusion about how to report security drills because we discovered instances where the District's drill log indicated a security drill was performed, but the District did not properly report the drill on its ACS report filed with PDE.

We found other instances where the District held and reported weather drills at its schools, but weather drills should not be counted as fire or security drills. More importantly, our review disclosed that the District failed to conduct a security drill within the first 90 calendar days of school, as required by the PSC at one school building in 2018-19 and at two buildings in 2019-20. We also found that the District incorrectly reported "discussions" with students as security drills, but classroom discussions do not count as actual practice drills and should not be reported to PDE as security drills.[11]

The District explained that staffing changes and a lack of training of the individuals responsible for reporting drills at each building contributed to the security drill deficiencies.

[11] In response to our inquiry, PDE's Office of Safe Schools informed us in an email dated April 30, 2020 that classroom discussions do not constitute a "planned exercise" and therefore cannot be counted as a security drill.

Criteria relevant to the finding (continued):

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.

The 2018-19 and 2019-20 *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 …."

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 a variety of inconsistencies and errors that resulted in the missed drills and the inaccurate reporting described above, such as:

- Date discrepancies between the ACS report and the District's drill logs.
- Drills performed after school hours or on days when students were not present.
- Real-life incidents incorrectly reported as drills.

District officials acknowledged a general lack of administrative oversight on individual schools' conducting and documenting fire and security drills, resulting in improper reporting of drill types and drill dates. There were no standardized procedures for recording and reporting drills at the building level. In addition, the District's drill log was not monitored during the year, and instead, was only reviewed at the end of each school year.

The PSC requires the chief school administrator to ensure that all requirements of Section 1517 are "faithfully carried out in the schools over which they have charge."[12] 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 and security drills as required by the PSC 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 *Chambersburg 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.

[12] 24 P.S. § 15-1517(b).

3. Ensure all personnel in charge of completing and submitting ACS reports are trained on PDE's reporting requirements and guidance.

4. Make certain that the Chief School Administrator is aware of his/her fire and security drill obligations and certification statement requirements.

Management Response

District management provided the following response:

"The Chambersburg Area School District has addressed numerous compliance issues in the area of conducting security and fire drills. Specific areas that have been addressed are:

1. Failure to conduct and/or properly report fire drills.
2. Failure to properly conduct a security drill within the first 90 days of school.
3. Unintentionally inaccurate reporting of data.

"Administrative/Informational meetings have been held with administrators and every building principal to specifically address the above deficiencies that were discovered during the Auditor General's Safe Schools audit of the CASD. The CASD Director of Safety has been tasked with coordinating the response and compliance of all aspects noted in the audit. The following procedures/steps will be implemented immediately:

1. All drill schedules will be reported to the Director of Safety and a master drill calendar will be created for the Chambersburg Area School District. A specific mandatory monthly drill schedule was sent to every principal to follow with no exceptions moving forward (See below schedule). This schedule moving forward addresses all the required CASD drills that will meet the requirements of the PSC. A form will be sent to each principal to complete and send to the Director of Safety with all drill information listed.
2. Each principal was also requested to schedule an individual meeting with the Director of Safety, if needed, to specifically cover the requirements for drills and reporting with their head teachers and secretaries. Items covered during the meeting were the current CASD Drill database, how to navigate through it, and required data entry.
3. The current database was developed in 2008 and the CASD is currently exploring other options to update or upgrade the database for all users to ensure reporting accuracy. We will work with Technology to identify an updated solution.
4. It is now mandatory that only principals or their designee (head teacher or secretary) can enter data into the database immediately following any drill conducted. Each principal was provided

specific guidelines in reference to what type of information shall be entered for every drill.

5. Principals were also advised that there would be zero tolerance moving forward for missed mandatory drills. The principals are responsible for conducting the drills and notifying the Director of Safety should any problems arise.
6. A procedure will be put into place to review the drill database and scheduled drills on a biweekly basis by the Safety and Security staff.
7. Specific School Police Officers will be assigned to each school in order to provide information and be a direct link for any questions or concerns.
8. Reminders will be sent in reference to conducting drills, inaccurate entries or reporting errors.
9. Other specific areas that were addressed and will no longer be permitted were:

    - No drills are to be held after school hours
    - Drills will still be conducted during Covid-19 times as required
    - No replacing of a specific drill for another without Director of Safety approval
    - Discussions are not considered drills and can't take the place of a drill
    - Real life incidents (i.e.: fire at a building or gas leak) are not considered drills
    - Security Drill: Mandatory that it is held within the first 90 days of school opening

"The CASD previously had multiple staff members providing information for the ACS reporting. The member who was in charge of the reporting assumed that data and drills were conducted in a timely manner and appropriately entered.

Improvement steps will include:

1. The responsibility for verifying drill data will now fall under the Director of Safety. The drill and data entry will be reviewed on a biweekly basis along with the drill calendar as a "check and balance" to ensure procedures are being followed.
2. The CASD administration is currently looking at implementing an attestation policy for principals to verify drills and data entry. The attestation will be another check that the building principals are meeting the requirements. This may be conducted monthly, quarterly or annually as approved by the CASD Cabinet.
3. A year-end review will also be conducted to verify accuracy of drills and reporting data with each principal and the Director of Safety or their designee. This will ensure accountability and consistency in conducting drills and database entry.

4. The Safety and Security team members will ensure the principals, head teachers and secretaries are properly trained in the CASD reporting procedures.

"The CASD Director of Safety will schedule a meeting/training with the two team members who are in charge of gathering and inputting the information required for the ACS report. This will be done with the approval of the CASD Cabinet member. The Director of Safety will also reach out to the Pennsylvania Department of Education for the purpose of scheduling training specifically for PIMS-ACS reporting. A request will also be submitted to the Pennsylvania Department of Education for providing training materials and information guides for our team members, if the information is not specifically listed or available on their website.

"A meeting will be scheduled with the CASD Superintendent and Cabinet member to discuss all procedures for the CASD that are now in place for ACS reporting, fire and security drill obligations, and certification statement requirements. A biannual review will be conducted with both of the above administrators to verify compliance and ensure consistency for the Chambersburg Area School District. A copy of the findings, this response letter, the yearly letter to the superintendent/ school board and the yearly executive session meeting discussing Safe Schools Requirements will be provided to the above members of the administration."

Auditor Conclusion

The District administration included examples and detailed procedures in their management response, which are considered confidential in nature and are not included in this publicly released audit report.

We are encouraged that the District is taking appropriate measures to implement our recommendations. We will determine the effectiveness of all of the District's corrective actions during our next audit of the District.

Status of Prior Audit Findings and Observations

Our prior audit of the Chambersburg 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,[13] is not a substitute for the local annual financial audit required by the Public School Code of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

Our audit focused on the District's effectiveness and/or compliance with applicable statutory provisions and related regulations in the areas of Bus Driver Requirements, Financial Stability, Administrator Separations, and School Safety, including fire and security drills. The audit objectives supporting these areas of focus are explained in the context of our methodology to achieve the objectives in the next section. Overall, our audit covered the period July 1, 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.[14] *Standards for Internal Control in the Federal Government* (also known as and hereafter referred to as the Green Book), issued by the Comptroller General of the United States, provides a framework for management to establish and maintain an effective internal control system. The Department of the Auditor General used the Green Book as the internal control analysis framework during the conduct of our audit.[15] The Green Book's standards are organized into five components of internal control. In an effective system of internal control, these five components work together in an integrated manner to help an entity achieve its objectives. Each of the five components of internal control contains principles, which are the requirements an entity should follow in establishing an effective system of internal control. We illustrate the five components and their underlying principles in Figure 1 on the following page.

[13] 72 P.S. §§ 402 and 403.

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

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

Figure 1: Green Book Hierarchical Framework of Internal Control Standards

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

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

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

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

Figure 2 – Internal Control Components and Principles Identified as Significant

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

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 clearances[16] as outlined in applicable laws?[17] 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 obtained and compared the Board of School Directors approved driver list, the District's list of drivers, and drivers transporting students on October 26, 2020, as confirmed by the District's transportation contractors. We identified numerous discrepancies between these lists, and we identified 44 drivers that were on the Board approved list and/or the contractor lists but *not* on the District's list. We selected these 44 of the approximate 366 total drivers because we considered them to have a higher risk of noncompliance with bus driver requirements because the District did not identify these drivers on the District list.[18] 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 identified areas of noncompliance and significant internal control deficiencies related to maintaining, reviewing, and monitoring bus driver qualification requirements. Our results are detailed in Finding No. 1 beginning on page 7 of this report.

[16] 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.

[17] 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.*

[18] The total number of drivers is an approximate due to the District's lack of sufficient internal controls and the differences between the lists of drivers explained in the finding.

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?[19] 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, but not limited to, safety plans, training schedules, anti-bullying policies, safety committee meetings, school climate surveys, 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 officials, PDE's Office of Safe Schools, and other appropriate law enforcement agencies deemed necessary.

- Did the District comply with the fire and security drill requirements of Section 1517 of the Public School Code?[20] 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 all 17 of the District's buildings for the 2018-19 and 2019-20 school years. We determined if a security drill was held within the first 90 days of the school year for each building in the District and if monthly fire drills were conducted in accordance with requirements. We also obtained the *Accuracy Certification Statement* that the District filed with PDE and compared the dates reported to the supporting documentation.

    Conclusion: The results of our procedures for this portion of the objective identified areas of noncompliance, which are detailed in Finding No. 2 beginning on page 13 of this report.

Financial Stability

- Based on an assessment of financial indicators, was the District in a declining financial position, and did it comply with all statutes prohibiting deficit fund balances and the over expending of the District's budget?

  - ✓ To address this objective, we reviewed the District's annual financial reports, General Fund budgets, and independent auditor's reports for the 2015-16 through 2019-20 fiscal years. The financial and statistical data was used to calculate the District's General Fund balance, operating position, charter school costs, debt ratio, and current ratio. These financial indicators are deemed appropriate for assessing the District's financial stability. The financial indicators are based on best business practices established by several agencies, including the Pennsylvania Association of School Business Officials, the Colorado Office of the State Auditor, and the National Forum on Education Statistics.

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

[19] Safe Schools Act 24 P.S. § 13-1301-A *et seq*., Emergency Management Services Code 35 Pa.C.S. § 7701.
[20] Public School Code (Fire and Security Drills) 24 P.S. § 15-1517.

Administrator Separations

- Did the District ensure that all individually contracted employees who separated employment from the District were compensated in accordance with their contract? Also, did the contracts comply with Public School Code and were the final payments in accordance with the Public School Employees' Retirement System (PSERS) guidelines.

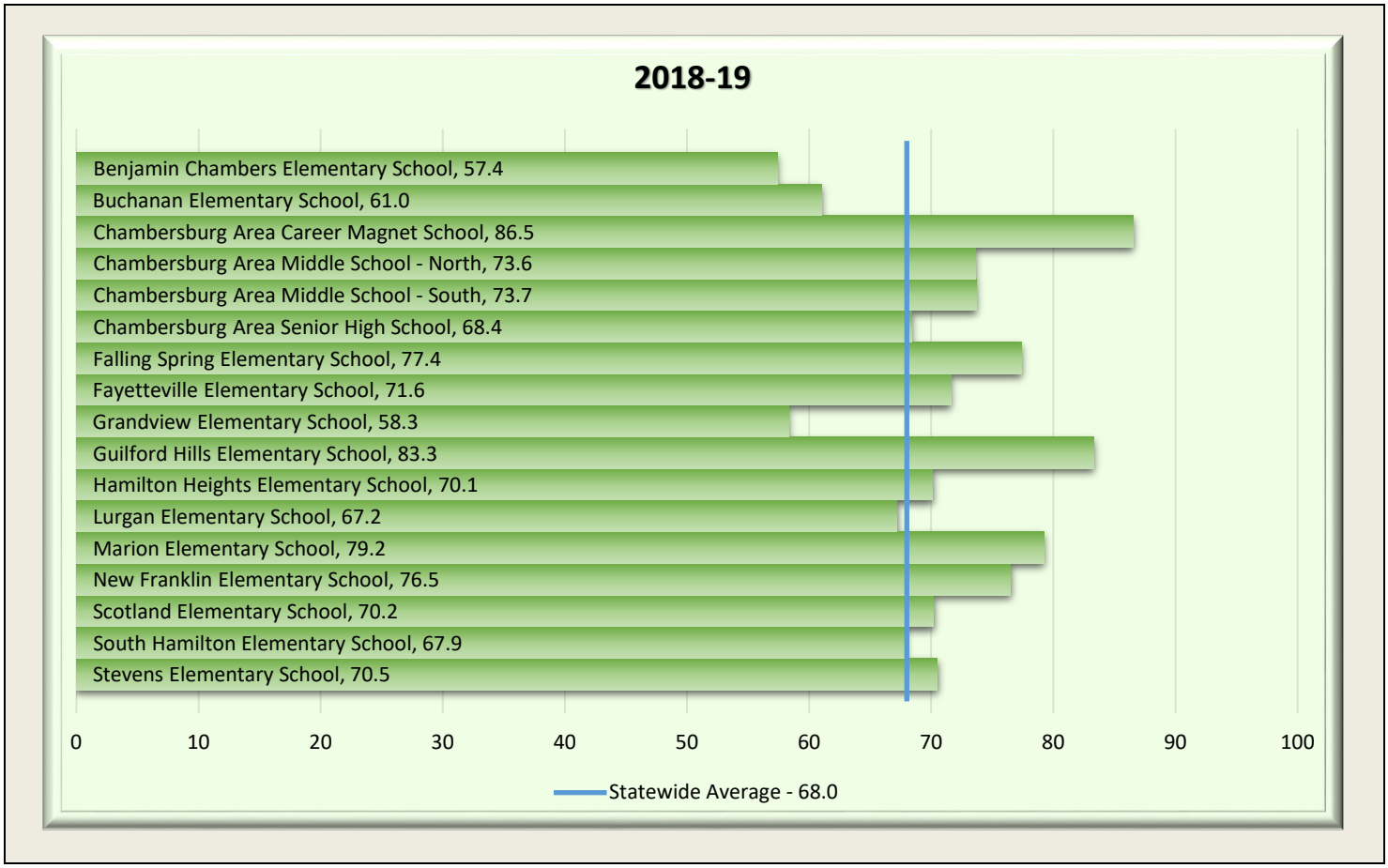
  - ✓ To address this objective, we reviewed the board meeting minutes, employment contracts, payroll, and leave records for the four individually contracted administrators who separated employment from the District during the period July 1, 2015 through June 30, 2020. We reviewed the final payouts to determine if the administrators were compensated in accordance with the contracts and that only allowable wages were reported to PSERS.

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

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.[21] 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.[22]

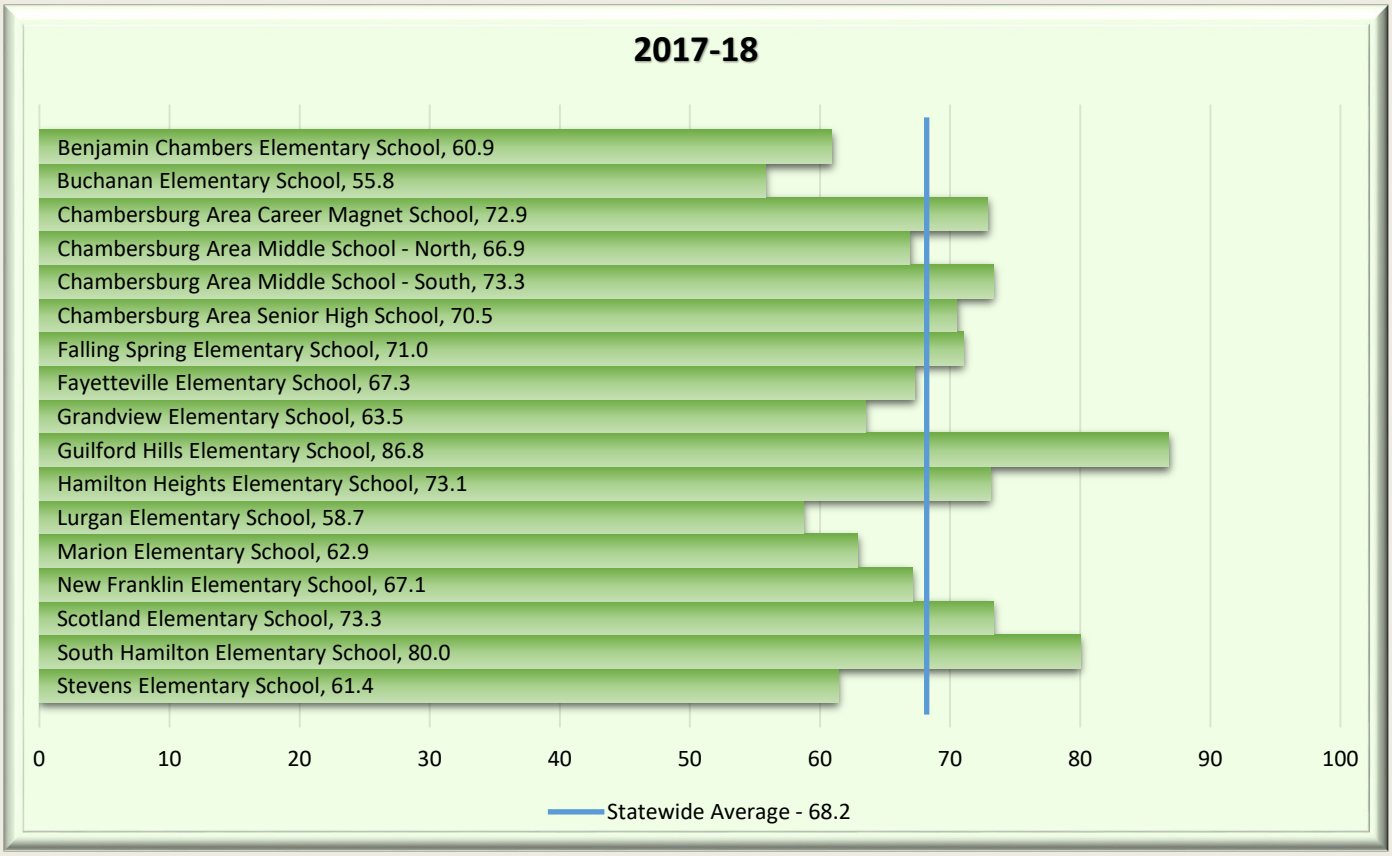
SPP School Scores Compared to Statewide Averages



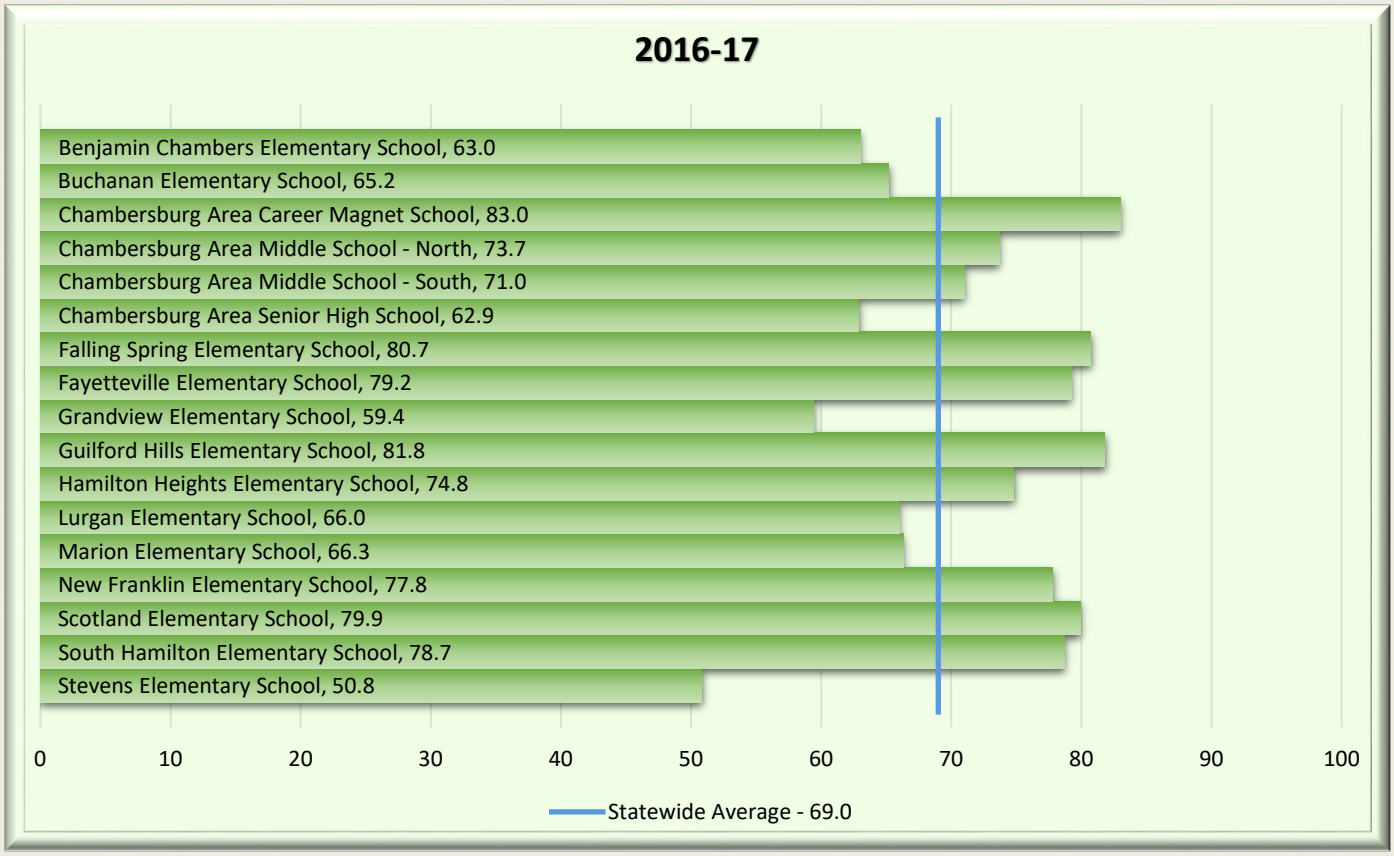
[21] Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

[22] 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.

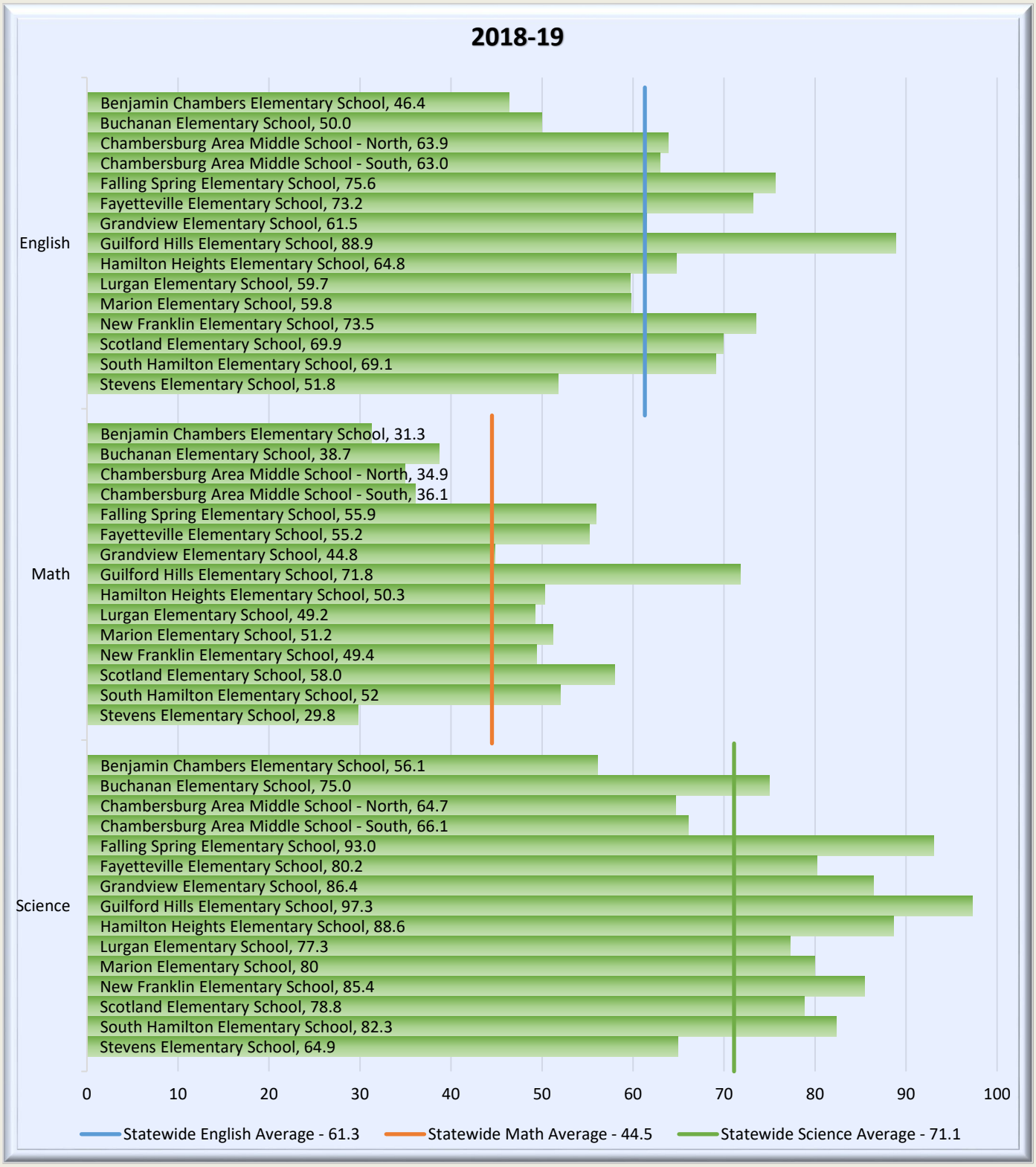
SPP School Scores Compared to Statewide Averages (continued)



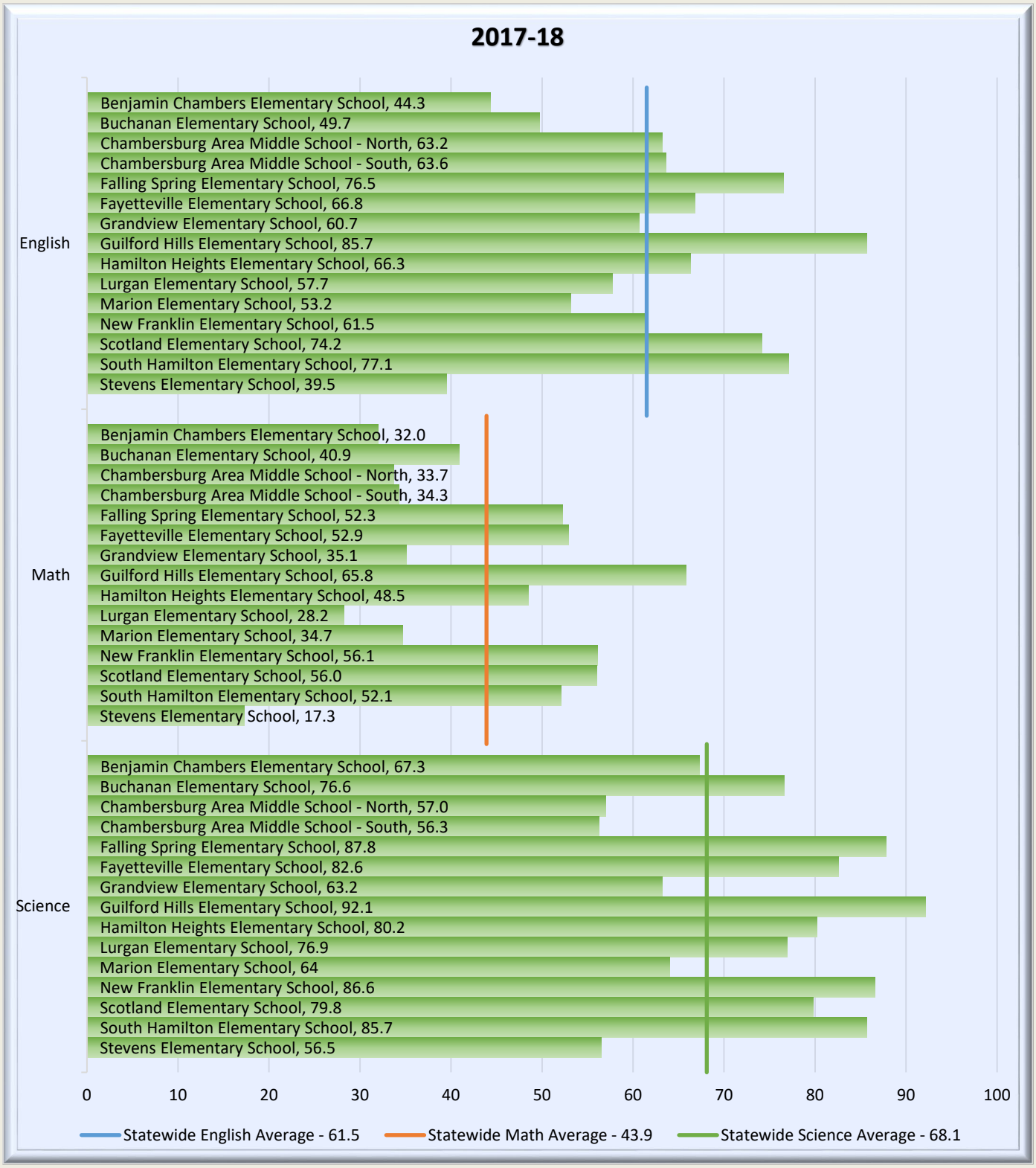
SPP School Scores Compared to Statewide Averages (continued)



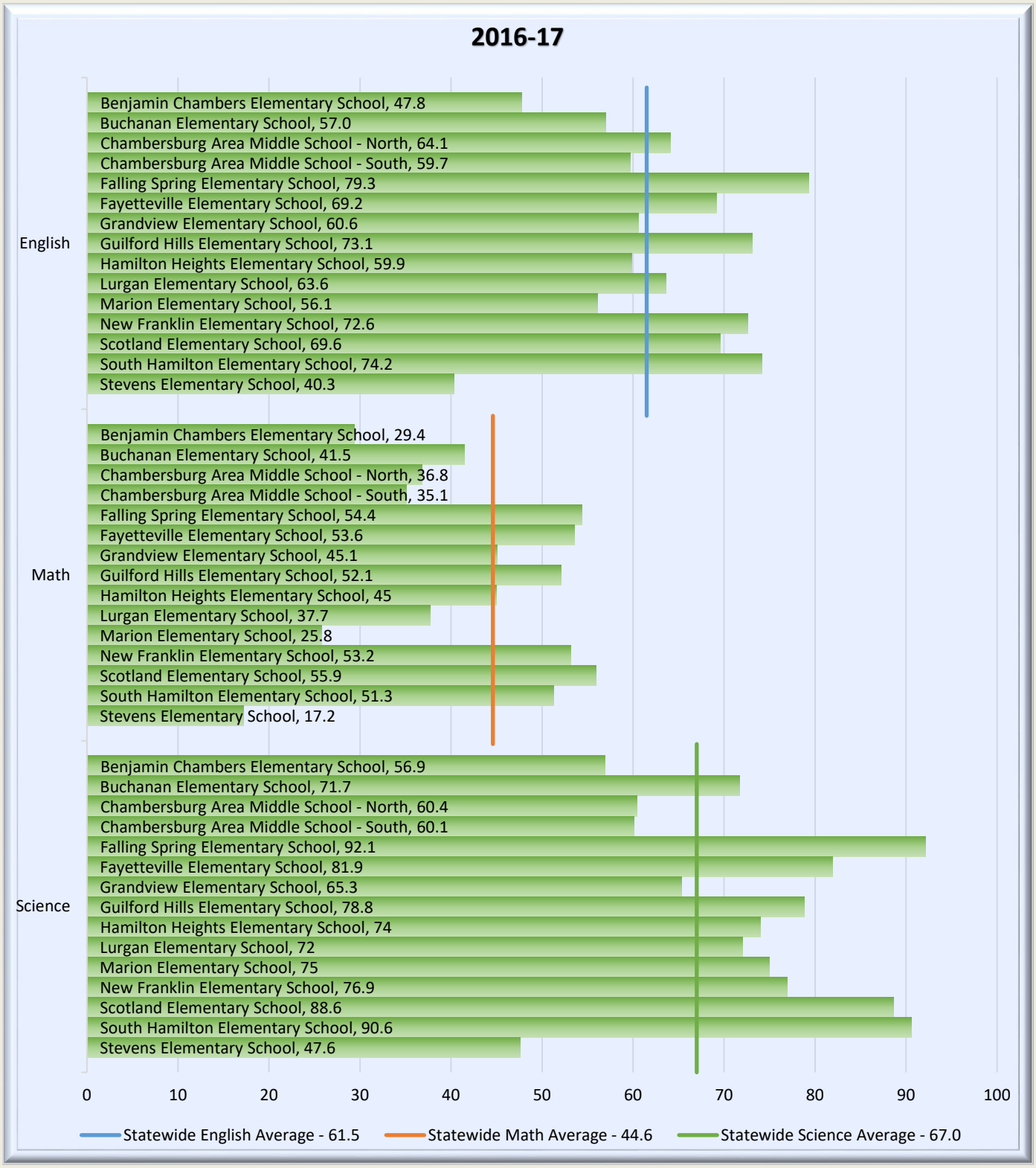
PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages



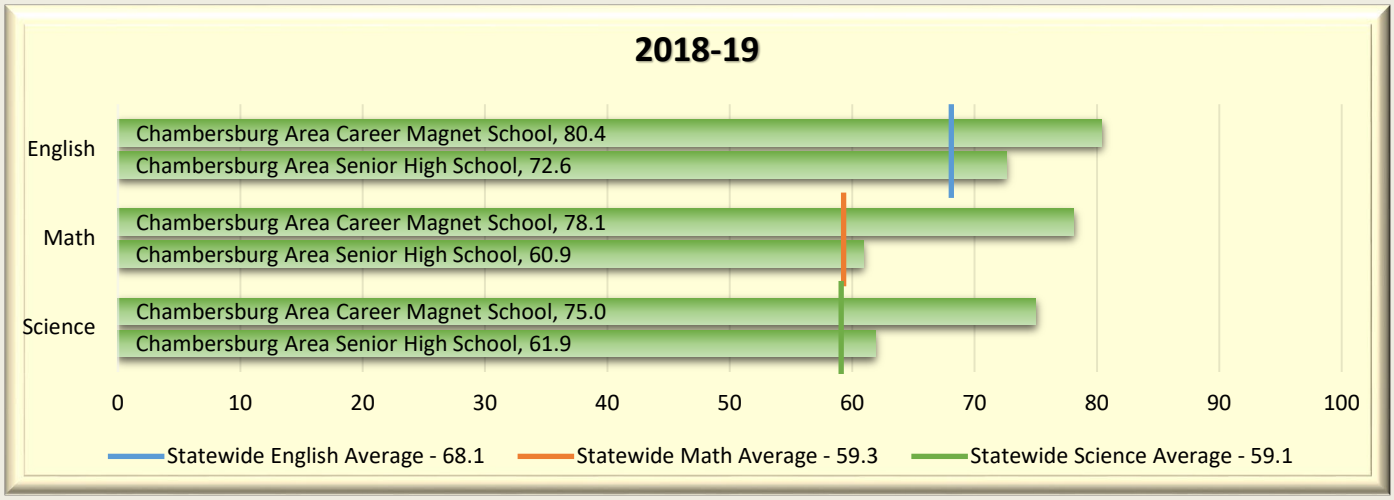
PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)

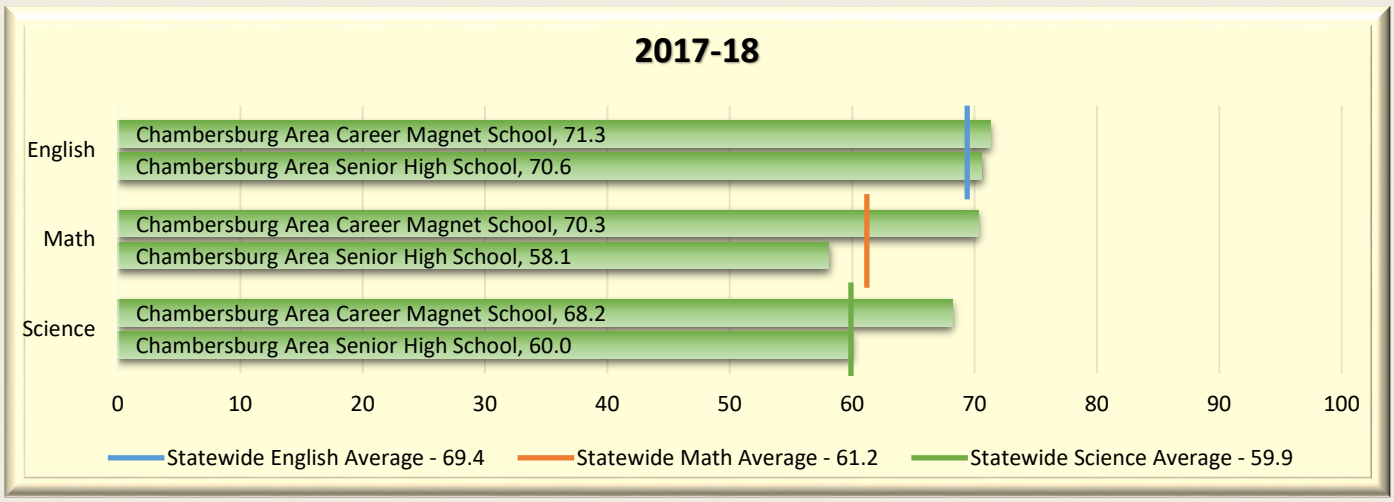


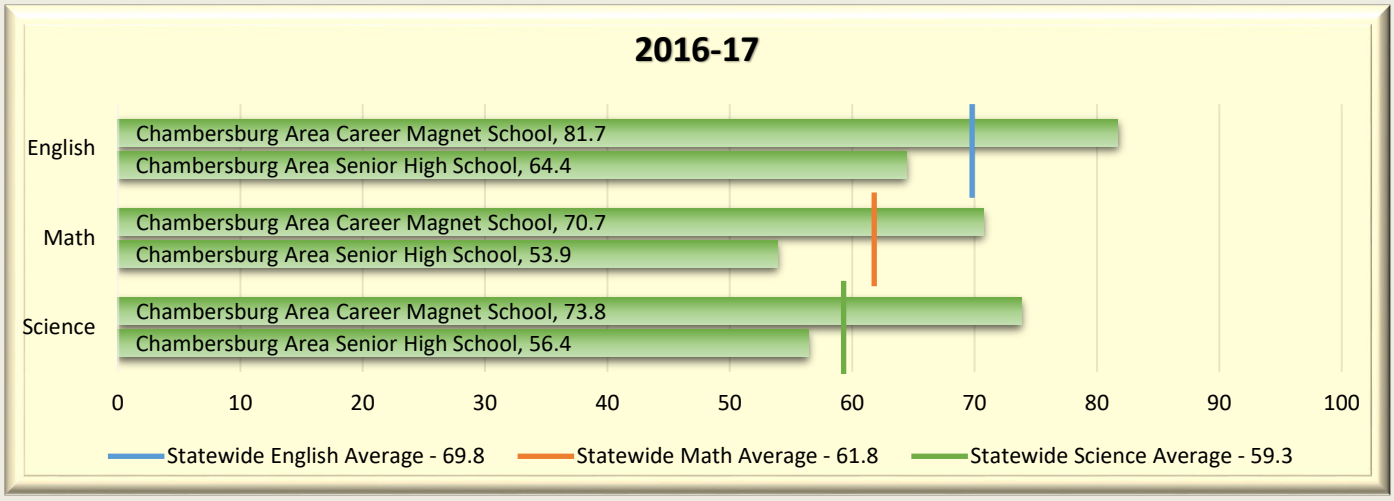
PSSA Advanced or Proficient Percentage
School Scores Compared to Statewide Averages (continued)



Keystone Advanced or Proficient Percentage
School Scores Compared to Statewide Averages







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