

# PERFORMANCE AUDIT

---

## Crawford County Career and Technical Center Crawford County, Pennsylvania

---

February 2015



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

EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Mr. David Schaeff  
Joint Operating Committee Chairperson  
Crawford County Career and Technical Center  
860 Thurston Road  
Meadville, Pennsylvania 16335

Dear Governor Wolf and Mr. Schaeff:

We conducted a Limited Procedures Engagement (LPE) of the Crawford County Career and Technical Center (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period November 20, 2012 through December 1, 2014, except for any areas of compliance that may have required an alternative to this period. The engagement was conducted pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania and the Fiscal Code, 72 P.S. § 403, but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

Our engagement found that the Center complied, in all significant respects, with relevant requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale".

Eugene A. DePasquale  
Auditor General

February 25, 2015

cc: **CRAWFORD COUNTY CAREER AND TECHNICAL CENTER** Joint Operating Committee  
Members

## **Summary of Results**

**F**or the period reviewed, our LPE of the Crawford County Career and Technical Center resulted in no findings or observations.

## Status of Prior Findings and Observations

### Observation

### **The Crawford County Career and Technical Center Lacks Sufficient Internal Controls Over Its Student Record Data**

#### Observation Condition

Our previous review of the Crawford County Career and Technical Center's (Center) controls over student data integrity found internal controls needed to be improved. Specifically, our review found that the Center did not have adequate procedures in place to ensure continuity over its Pennsylvania Information Management System (PIMS) data submission in the event of a sudden change in personnel or child accounting vendors, and did not maintain adequate documentation to support its student registration data and to show that data input was reviewed for accuracy. In addition, enrollment procedures lacked provisions for the identification of the students' residency status.

#### Recommendation

Our prior audit observation recommended that the Center:

1. Prepare documented procedures (e.g. procedure manuals, policies, written instructions, etc.) to ensure continuity over its PIMS data submission in the event of a sudden change in personnel or child accounting vendors.
2. Maintain adequate evidence of manual compensating controls (i.e. supporting documentation) to support its student registrations and to show that data input is reviewed for consistency and accuracy.
3. Revise enrollment procedures to ensure documentation is obtained and retained to support the reporting of each student as a resident or non-resident pupil, including the non-resident classification as reported by the District responsible for providing the student's education.

#### Current Status

During our current LPE, we found that the Center implemented a corrective action plan to address our prior audit recommendations. The plan was approved by the Joint Operating Committee on June 19, 2013. The corrective actions included cross-training of appropriate personnel in the procedures for submitting PIMS data. In addition, beginning in October 2012, residency status is now requested on the Center's application for student admission.

## **Distribution List**

---

This letter was initially distributed to the Superintendent of the District, the Joint Operating Committee, our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us), and the following stakeholders:

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

The Honorable Pedro A. Rivera  
Acting Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

Christopher B. Craig, *Esq.*  
Acting State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

Ms. Lori Graham  
Acting 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. Lin Carpenter  
Assistant Executive Director for Member Services  
School Board and Management Services  
Pennsylvania School Boards Association  
P.O. Box 2042  
Mechanicsburg, PA 17055

This letter is a matter of public record and is available online at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us). Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@auditorgen.state.pa.us](mailto:news@auditorgen.state.pa.us).