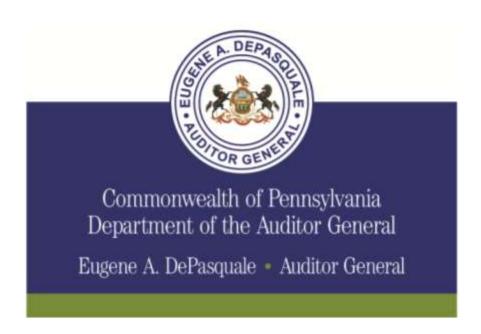
PERFORMANCE AUDIT

Crawford County Career and Technical Center Crawford County, Pennsylvania

February 2015





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 Schaef Joint Operating Committee Chairperson Crawford County Career and Technical Center 860 Thurston Road Meadville, Pennsylvania 16335

Dear Governor Wolf and Mr. Schaef:

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,

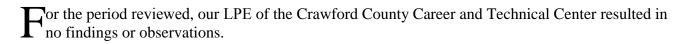
Eugene A. DePasquale

Eugent O-Pager

February 25, 2015 Auditor General

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

Summary of Results



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.
- 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, 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

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This letter is a matter of public record and is available online at 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.