

LIMITED PROCEDURES ENGAGEMENT

Columbia-Montour Area Vocational-Technical School Columbia County, Pennsylvania

November 2016



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Dave Bacher, Administrative Director
Columbia-Montour Area Vocational-Technical
School
5050 Sweppenheiser Drive
Bloomsburg, Pennsylvania 17815

Mr. Daniel McGann, Board President
Columbia-Montour Area Vocational-Technical
School
5050 Sweppenheiser Drive
Bloomsburg, Pennsylvania 17815

Dear Mr. Bacher and Mr. McGann:

We conducted a Limited Procedures Engagement (LPE) of the Columbia-Montour Area Vocational-Technical School (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2012 through June 30, 2015, 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. §§ 402 and 403), but was not conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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

- Did the Center have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the Center comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Mr. Dave Bacher
Mr. Daniel McGann
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Our engagement found that the Center properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the Center's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale
Auditor General

November 16, 2016

cc: **COLUMBIA-MONTOUR AREA VOCATIONAL-TECHNICAL SCHOOL**
Joint Operating Committee

Background Information

School Characteristics 2016-17 School Year^A	
County	Columbia
Full-Time or Part-Time School	Full-Time
Secondary Pupils Enrolled	642
Post-Secondary Pupils Enrolled	637
Total Teachers	50
Total Full or Part-Time Support Staff	26
Total Administrators	6
Intermediate Unit Number	16

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

Mission Statement^A

“The Columbia-Montour Area Vocational-Technical School, in partnership with business, industry and community, preparing students to meet the challenges of work, post-secondary education, and life in an ever-changing world.”

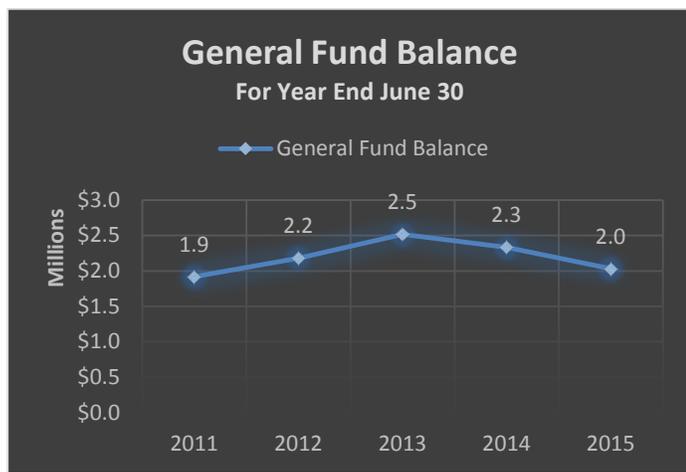
The operation, administration, and management of the Center are directed by a joint operating committee (JOC), which is comprised of two members from the following school districts:

Benton Area School District	Berwick Area School District
Bloomsburg Area School District	Central Columbia School District
Danville Area School District	Millville Area School District
Southern Columbia Area School District	

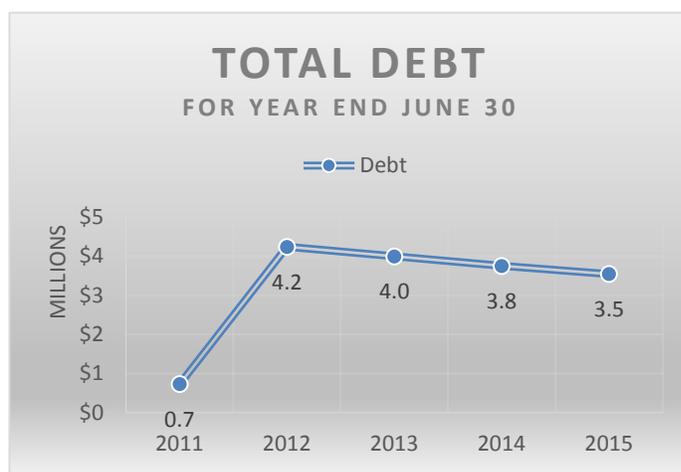
The JOC members are appointed by the individual school boards at the December meeting, each to serve a three-year term.

Financial Information

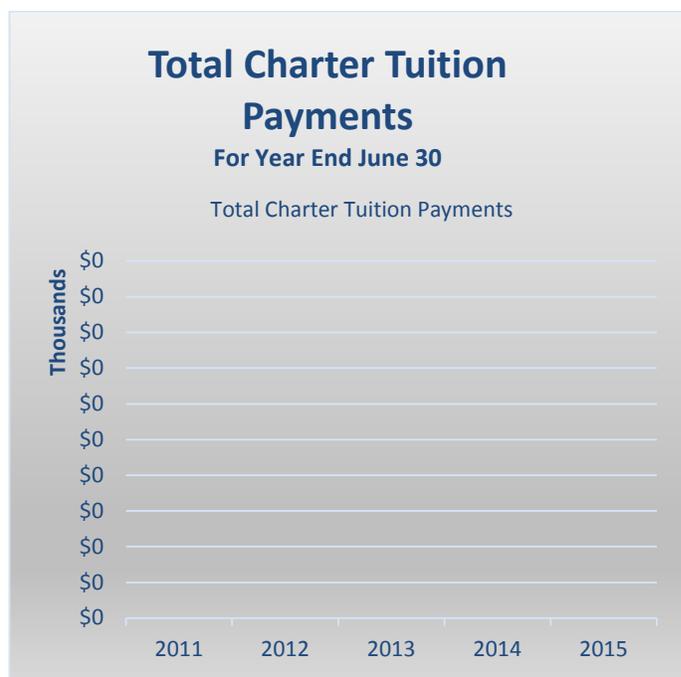
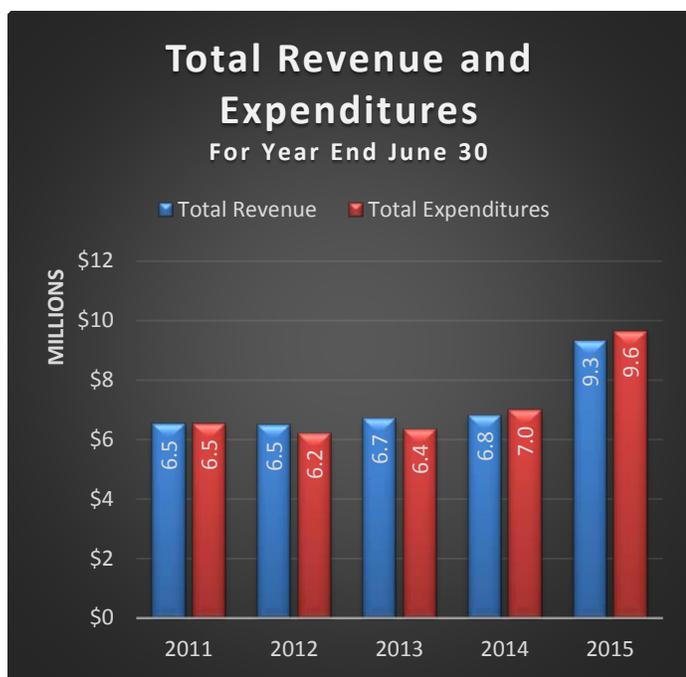
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

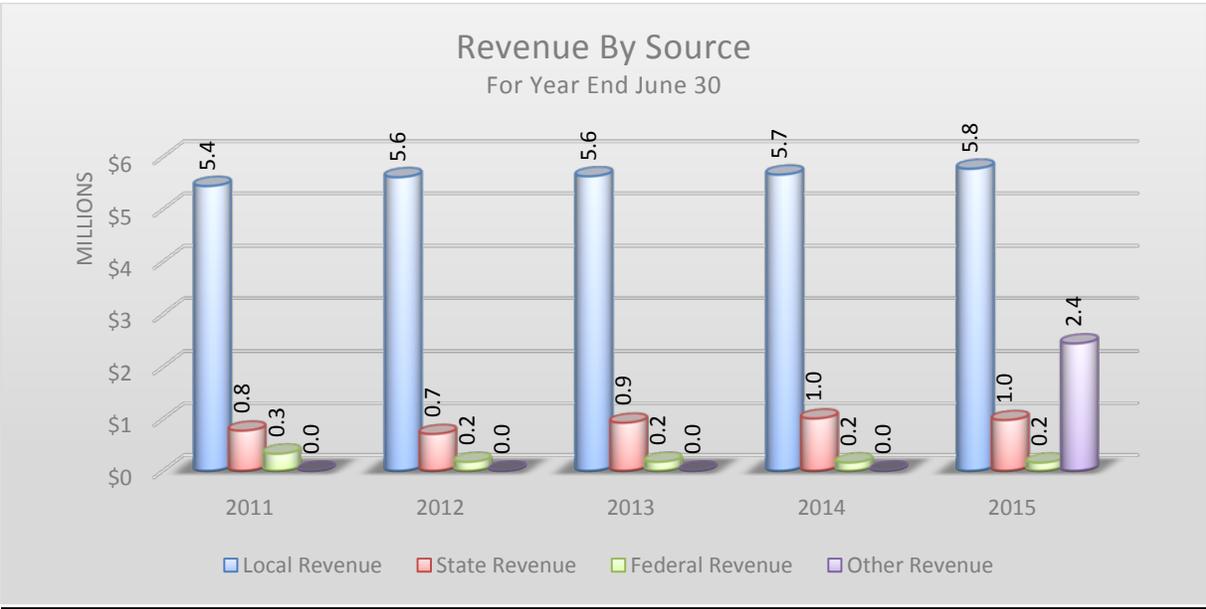


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences



Note: Career and technical centers do not make payments to charter schools for tuition. These payments are made by the home district of each student.

Financial Information Continued



Local revenues were primarily obtained from direct payments by the member districts based on the approved budget. Each district’s proportionate share of the operating expenditures was determined by a formula involving average daily membership as specified in the Articles of Agreement.

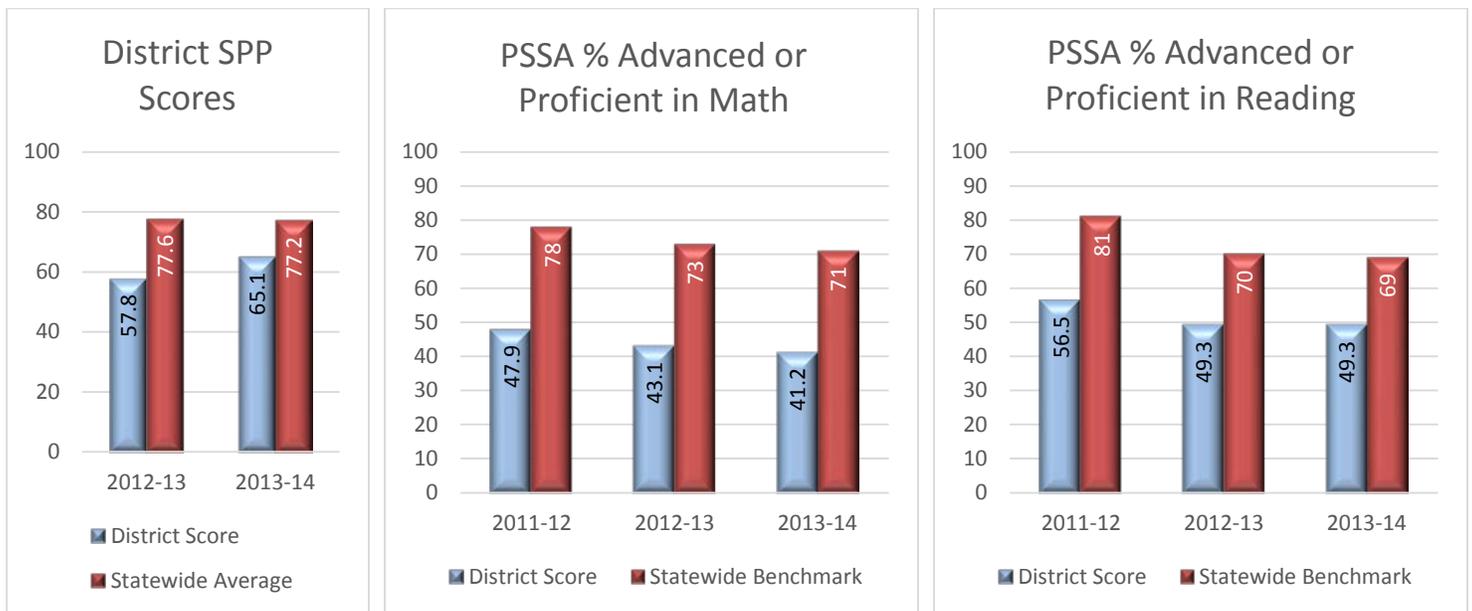
Academic Information

The following table and charts consist of School Performance Profile (SPP) scores and Pennsylvania System of School Assessment (PSSA) results for the entire Center obtained from PDE’s data files.¹ These scores are presented in the Center’s audit report for **informational purposes only**, and they were not audited by our Department.

SPP benchmarks represent the statewide average of all district school buildings in the Commonwealth.² PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.³

SPP and PSSA Scores

School	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<i>Statewide Benchmark</i>	<i>77.6</i>	<i>77.2</i>	<i>78</i>	<i>73</i>	<i>71</i>	<i>81</i>	<i>70</i>	<i>69</i>
<i>Columbia-Montour AVTS</i>	<i>57.8</i>	<i>65.1</i>	<i>47.9</i>	<i>43.1</i>	<i>41.2</i>	<i>56.5</i>	<i>49.3</i>	<i>49.3</i>
<i>SPP Grade⁴</i>	F	D						



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

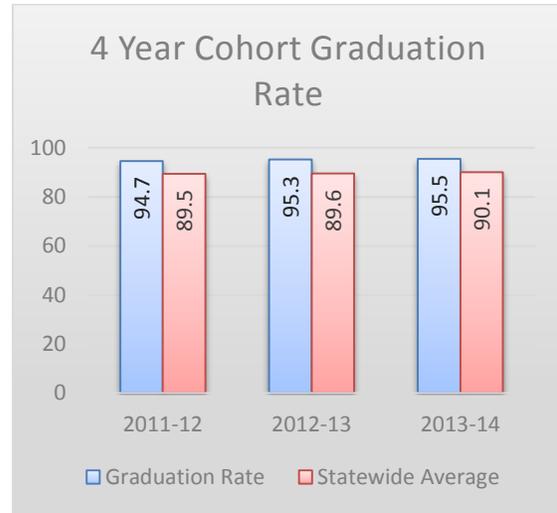
² Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

³ PSSA benchmarks apply to all district school buildings, charters, and cyber charters. In the 2011-12 school year, the state benchmarks reflect the Adequate Yearly Progress targets established under No Child Left Behind. In the 2012-13 and 2013-14 school years, the state benchmarks reflect the statewide goals based on annual measurable objectives established by PDE.

⁴ The following letter grades are based on a 0-100 point system: A (90-100), B (80-89), C (70-79), D (60-69), F (59 or below).

4 Year Cohort Graduation Rates

The 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.⁵



⁵ <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

Distribution List

This letter was initially distributed to the Administrative Director of the Center, the Joint Operating Committee, 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 Timothy Reese

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This letter is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: www.PaAuditor.gov.