

LIMITED PROCEDURES ENGAGEMENT

Cumberland Perry Area Vocational Technical School Cumberland County, Pennsylvania

June 2017



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Justin Bruhn, Administrative Director
Cumberland Perry Area Vocational
Technical School
110 Old Willow Mill Road
Mechanicsburg, Pennsylvania 17050

Mr. William Seibert, Board President
Cumberland Perry Area Vocational
Technical School
110 Old Willow Mill Road
Mechanicsburg, Pennsylvania 17050

Dear Mr. Bruhn and Mr. Seibert:

We conducted a Limited Procedures Engagement (LPE) of the Cumberland Perry Area Vocational Technical School (AVTS) 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, 2016, 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 AVTS 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 AVTS comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Mr. Justin Bruhn
Mr. William Seibert
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Our engagement found that the AVTS properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

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

Sincerely,



Eugene A. DePasquale
Auditor General

June 7, 2017

cc: **CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL**
Joint Operating Committee

Background Information

School Characteristics 2016-17 School Year ^A		Mission Statement ^A
County	Cumberland	Through collaboration with students, parents, and the business community, Cumberland Perry Area Vocational Technical School provides opportunities for students to achieve their goals for employment and for postsecondary education, to be productive citizens, and to be contributing members of a dynamic, changing society.
Full-Time or Part-Time School	Part-Time	
Secondary Pupils Enrolled	997	
Post-Secondary Pupils Enrolled	0	
Total Teachers	35	
Total Full or Part-Time Support Staff	24	
Total Administrators	7	
Intermediate Unit Number	15	

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

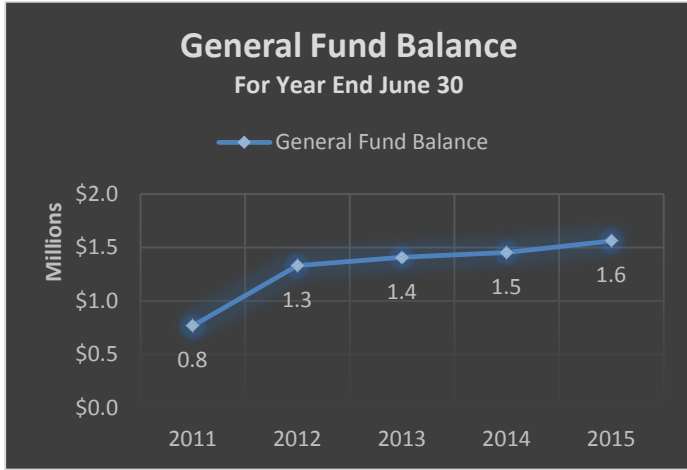
The operation, administration, and management of the AVTS are directed by a joint operating committee (JOC), which is comprised of 17 members from the following school districts:

Big Spring	Camp Hill
Cumberland Valley	East Pennsboro Area
Greenwood	Mechanicsburg
Newport	Northern York County
South Middleton	Susquenita
Upper Adams	West Perry
West Shore	

The JOC members are appointed by the individual school boards at the December meeting, each to serve a term as appointed by the sending district.

Financial Information

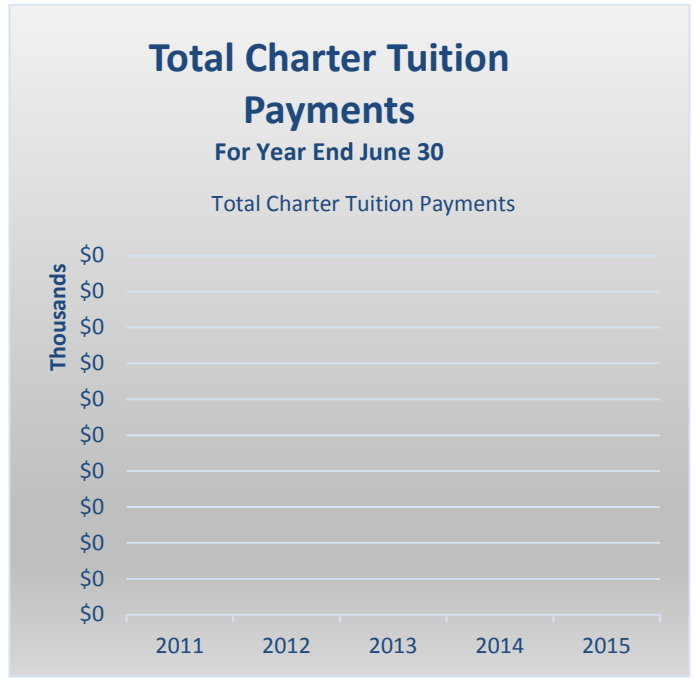
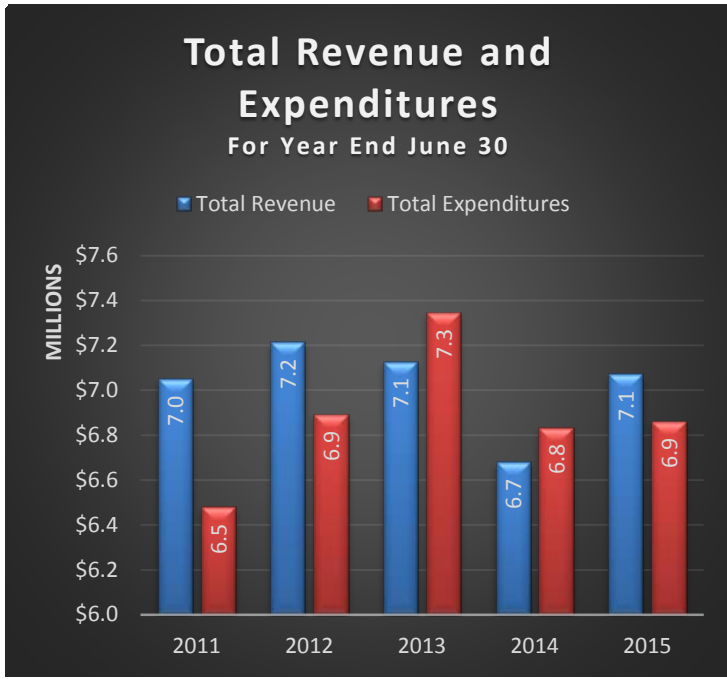
The following pages contain financial information about the AVTS obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

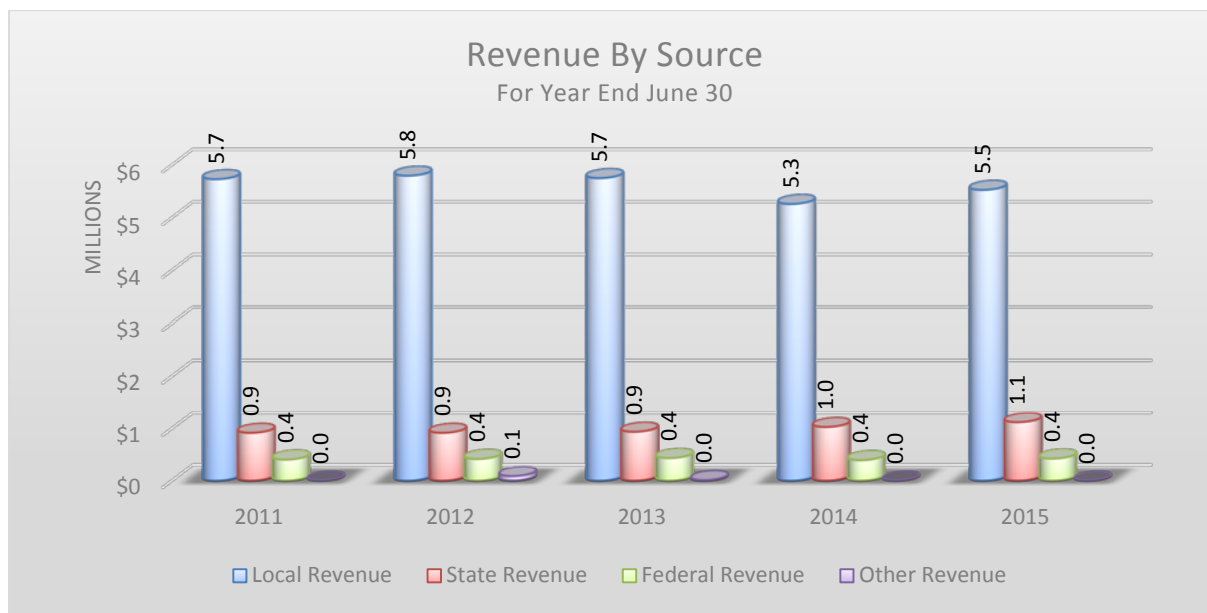


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.



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

SPP benchmarks represent the statewide average of all district school buildings in the Commonwealth.¹ PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.²

Part-time career and technical centers, such as the AVTS, do not receive academic scores. Academic instruction in the core content areas occurs in the students' home district and are therefore reported within the scores of the students' home district.³ Full-time comprehensive career and technical centers providing core content receive academic scores.

4 Year Cohort Graduation Rates

Part-time career and technical centers do not report a graduation rate. Each student's graduation rate is reported through the home district for that student. Full-time comprehensive career and technical centers report graduation rates to PDE.

¹ Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

² 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.

³ <http://paschoolperformance.org/FAQ>.

Status of Prior Audit Findings and Observations

Our prior audit of the AVTS resulted in no findings or observations.

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 Joe Torsella

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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: News@PaAuditor.gov.