

# LIMITED PROCEDURES ENGAGEMENT

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## Eastern Lancaster County School District Lancaster County, Pennsylvania

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December 2016



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General

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Commonwealth of Pennsylvania  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. Robert M. Hollister, Superintendent  
Eastern Lancaster County School District  
669 East Main Street, P.O. Box 609  
New Holland, Pennsylvania 17557

Mr. Glenn Yoder, Board President  
Eastern Lancaster County School District  
669 East Main Street, P.O. Box 609  
New Holland, Pennsylvania 17557

Dear Dr. Hollister and Mr. Yoder:

We conducted a Limited Procedures Engagement (LPE) of the Eastern Lancaster County School District (District) 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 District 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 District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?
- Did the District take appropriate corrective action to address the finding made in our prior audit, and were the actions taken into effect?

Dr. Robert M. Hollister  
Mr. Glenn Yoder  
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Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

December 1, 2016

cc: **EASTERN LANCASTER COUNTY SCHOOL DISTRICT** Board of School Directors

## Background Information

School Characteristics 2014-15 School Year <sup>A</sup>	
County	Lancaster
Total Square Miles	95
Resident Population <sup>B</sup>	32,141
Number of School Buildings	5
Total Teachers	241
Total Full or Part-Time Support Staff	89
Total Administrators	18
Total Enrollment for Most Recent School Year	3,189
Intermediate Unit Number	13
District Vo-Tech School	Lancaster County Career and Technology Center

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

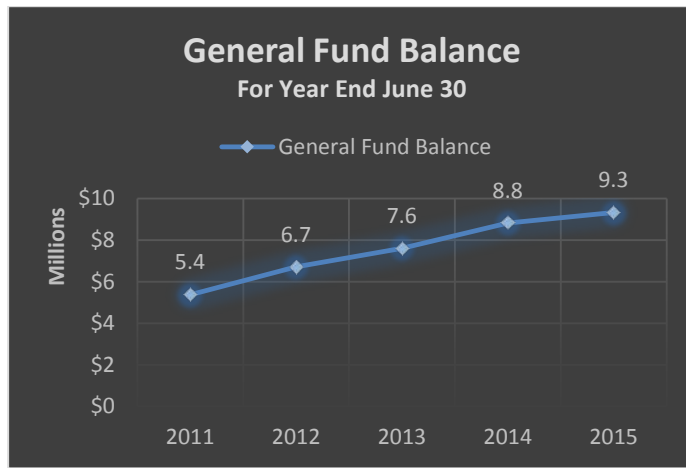
B - Source: United States Census  
<http://www.census.gov/2010census>

## Mission Statement<sup>A</sup>

“In partnership with family, business, and community, we provide an environment in which all persons are empowered to develop the knowledge, skills, and character to be life-long contributors and leaders in a rapidly changing world community.”

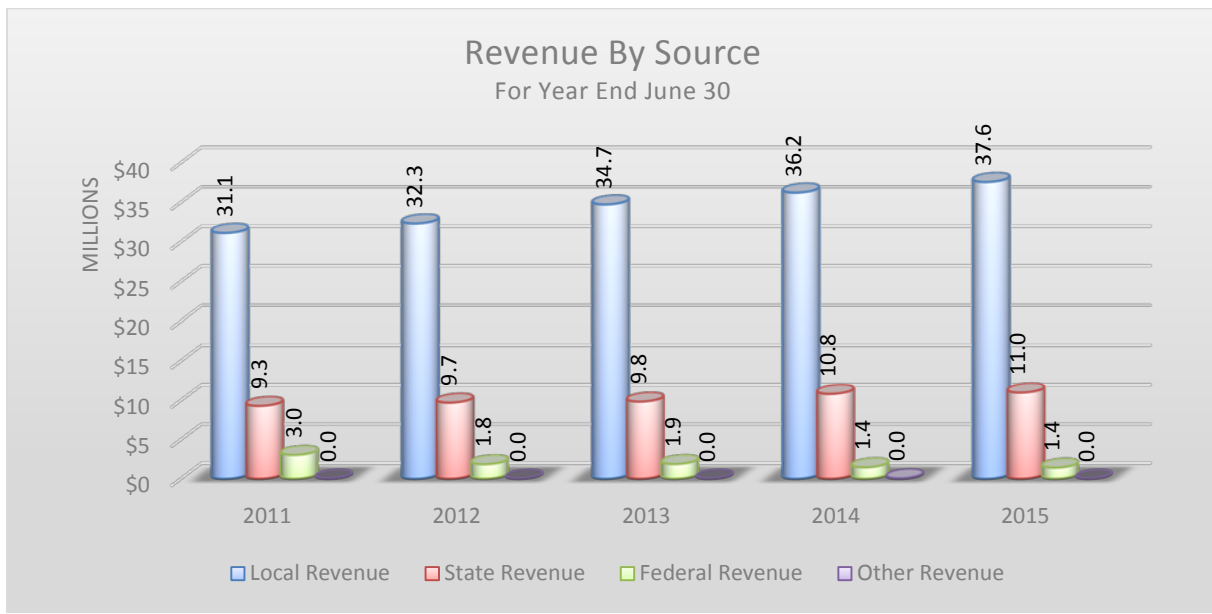
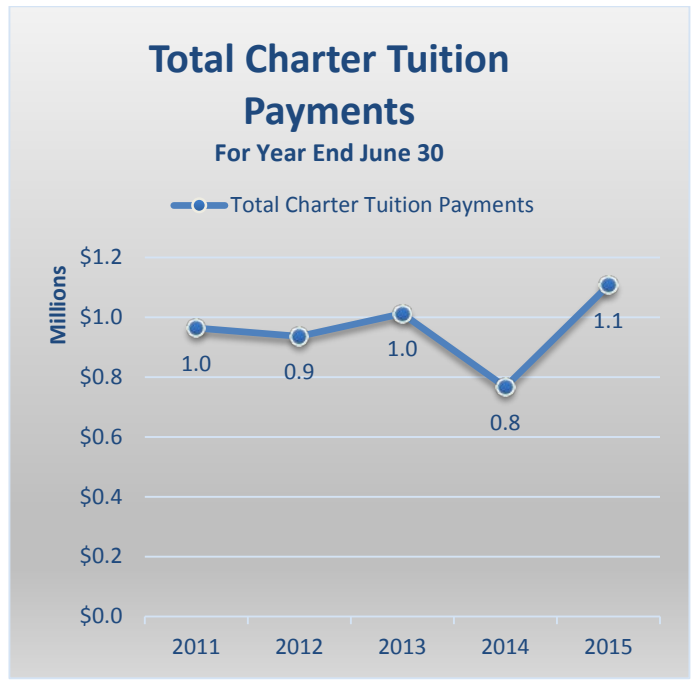
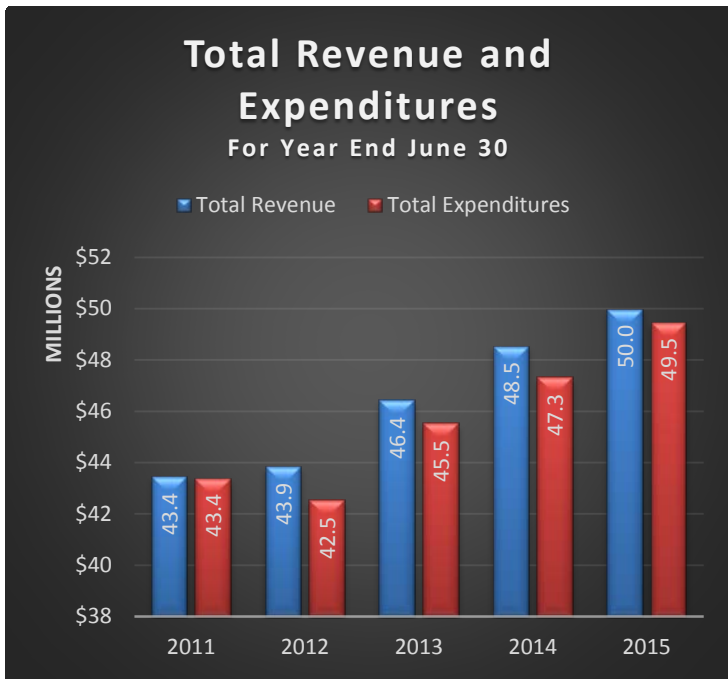
## Financial Information

The following pages contain financial information about the 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**.



<sup>1</sup> 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.

## Financial Information Continued



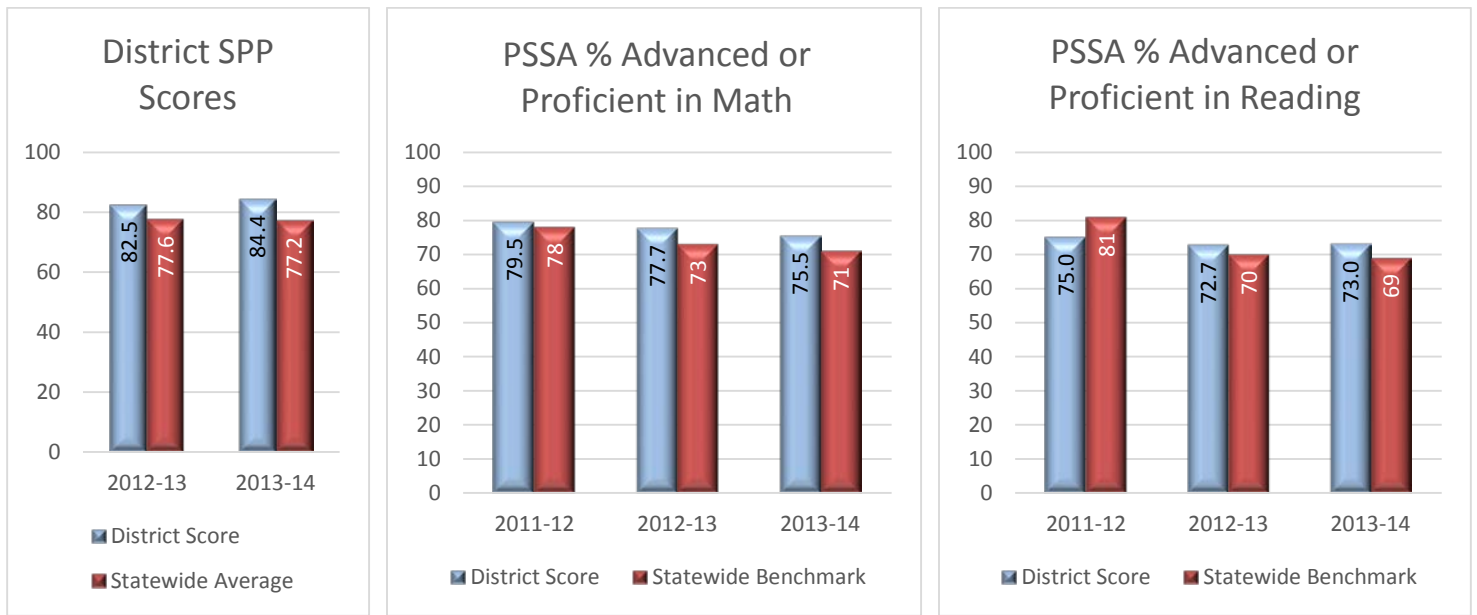
## Academic Information

The following table and charts consist of School Performance Profile (SPP) scores and Pennsylvania System of School Assessment (PSSA) results for the entire District obtained from PDE’s data files.<sup>2</sup> These scores are presented in the District’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.<sup>3</sup> PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.<sup>4</sup> District SPP and PSSA scores were calculated using an average of all of the individual school buildings within the District. Scores below SPP statewide averages and PSSA benchmarks/goals are presented in red.

### Districtwide SPP and PSSA Scores

District	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>	77.6	77.2	78	73	71	81	70	69
<i>Eastern Lancaster County SD</i>	82.5	84.4	79.5	77.7	75.5	75.0	72.7	73.0
<i>SPP Grade<sup>5</sup></i>	<b>B</b>	<b>B</b>						



<sup>2</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE’s publically available website.

<sup>3</sup> Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

<sup>4</sup> 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.

<sup>5</sup> 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).

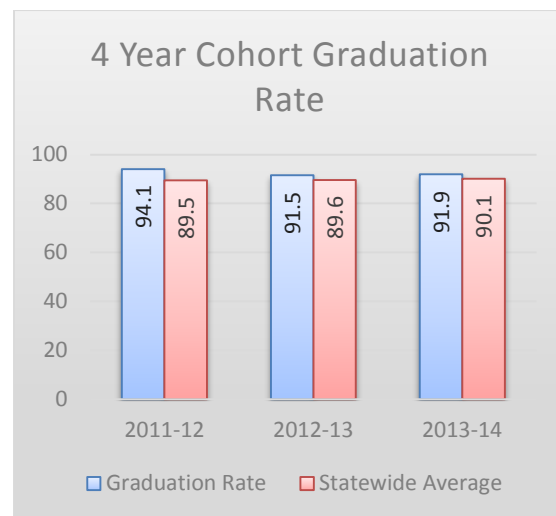
## Individual School Building SPP and PSSA Scores

The following table consists of SPP scores and PSSA results for each of the District's school buildings. Any blanks in PSSA data means that PDE did not publish a score for that school for that particular year.<sup>6</sup>

School Name	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
<b>Statewide Benchmark</b>	<b>77.6</b>	<b>77.2</b>	<b>78</b>	<b>73</b>	<b>71</b>	<b>81</b>	<b>70</b>	<b>69</b>
<i>Blue Ball Elementary School</i>	<b>82.8</b>	<b>90.9</b>	<b>83.0</b>	<b>80.8</b>	<b>82.4</b>	<b>74.2</b>	<b>74.1</b>	<b>77.8</b>
<i>Brecknock Elementary School</i>	<b>88.5</b>	<b>88.9</b>	<b>81.3</b>	<b>80.4</b>	<b>75.3</b>	<b>69.4</b>	<b>65.4</b>	<b>66.5</b>
<i>Garden Spot Middle School</i>	<b>82.6</b>	<b>82.3</b>	<b>85.1</b>	<b>81.7</b>	<b>81.1</b>	<b>82.2</b>	<b>77.6</b>	<b>78.1</b>
<i>Garden Spot Senior High School</i>	<b>79.1</b>	<b>79.3</b>	<b>68.1</b>	<b>69.5</b>	<b>64.8</b>	<b>74.7</b>	<b>79.1</b>	<b>76.5</b>
<i>New Holland Elementary School</i>	<b>79.4</b>	<b>80.8</b>	<b>80.0</b>	<b>76.1</b>	<b>73.7</b>	<b>74.7</b>	<b>67.5</b>	<b>66.1</b>

## 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.<sup>7</sup>



<sup>6</sup> PDE's data does not provide any further information regarding the reason a score was not published.

<sup>7</sup> <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

## Status of Prior Findings and Observations

Our prior audit of the District released on December 20, 2012, resulted in one finding, as shown below. As part of our current audit, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We interviewed District personnel and performed audit procedures as detailed in each status section below.

### Prior Finding

### **Certification Deficiency**

#### Prior Finding Condition

Our prior audit of professional employees' certification and assignments found one individual was employed as an elementary/special education teacher without proper certification for this position.

#### Prior Recommendations

We recommended that the District should:

Ensure all professional employees have current certificates and require them to obtain the required certification for the position in which they would be employed.

We also recommended that PDE should:

Take action to recover any forfeiture that may be levied as a result of the deficiency.

#### Current Status

Our current review found that the District complied with our recommendations. It was found that the individual who was cited in the prior audit received a certificate in special education on April 1, 2012.

On December 2013, PDE deducted the amount of \$2,790 for the certification deficiency from the District's basic education subsidy.



## **Distribution List**

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This letter was initially distributed to the Superintendent of the District, the Board of School Directors, 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**

State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

**Mrs. Danielle Mariano**

Director  
Bureau of Budget and Fiscal Management  
Pennsylvania Department of Education  
4th Floor, 333 Market Street  
Harrisburg, PA 17126

**Dr. David Wazeter**

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Harrisburg, PA 17105

**Mr. Nathan Mains**

Executive Director  
Pennsylvania School Boards Association  
400 Bent Creek Boulevard  
Mechanicsburg, PA 17050

This letter is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:News@PaAuditor.gov).