

# LIMITED PROCEDURES ENGAGEMENT

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## Greene County Career and Technology Center Greene County, Pennsylvania

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October 2016



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
Department of the Auditor General  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Mark Krupa, Administrative Director  
Greene County Career and Technology Center  
60 Zimmerman Drive  
Waynesburg, Pennsylvania 15370

Mr. Joseph Spiker, Chairman  
Greene County Career and Technology Center  
60 Zimmerman Drive  
Waynesburg, Pennsylvania 15370

Dear Mr. Krupa and Mr. Spiker:

We conducted a Limited Procedures Engagement (LPE) of the Greene County Career and Technology Center (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?

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.

Mr. Mark Krupa  
Mr. Joseph Spiker  
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We appreciate the Center'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

October 13, 2016

cc: **GREENE COUNTY CAREER AND TECHNOLOGY CENTER**  
Joint Operating Committee

## Background Information

School Characteristics 2014-15 School Year <sup>A</sup>		Mission Statement <sup>A</sup>
County	Greene	<p>“The mission of Greene County Career and Technology Center is to prepare every student for the world of work with technical competencies, academic skills and attitudes that are necessary for both entry level employment and continuing education.”</p>
Full-Time or Part-Time School	Part-Time	
Secondary Pupils Enrolled	327	
Post-Secondary Pupils Enrolled	7	
Total Teachers	18	
Total Full or Part-Time Support Staff	9	
Total Administrators	2	
Intermediate Unit	1	

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

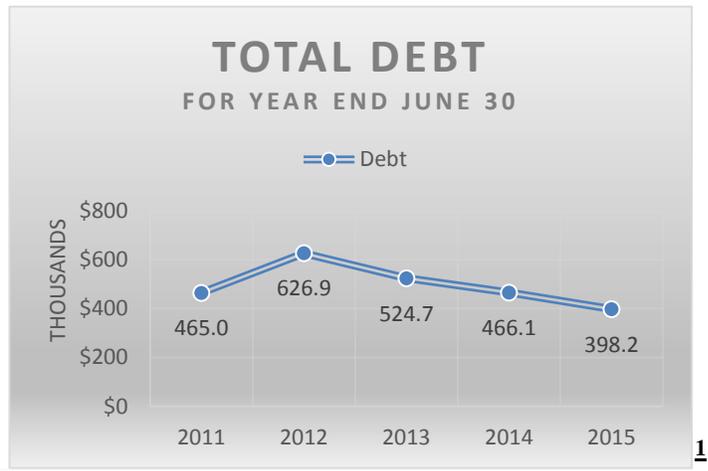
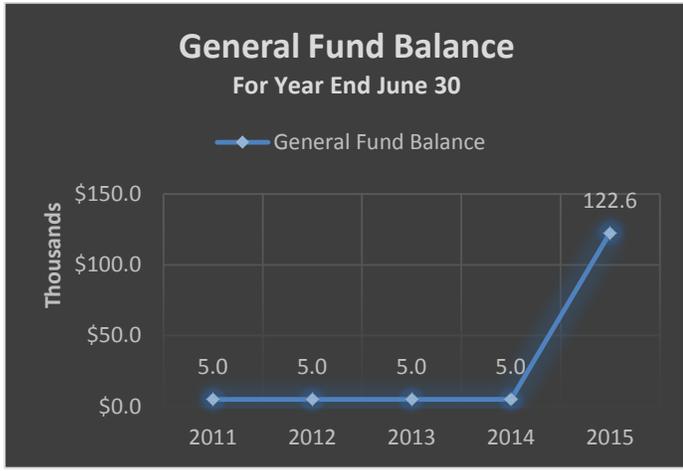
The operation, administration, and management of the Center are directed by a joint operating committee (JOC), which is comprised of five members from the following school districts:

<p>Carmichaels Area Jefferson-Morgan West Greene</p>	<p>Central Greene Southeastern Greene</p>
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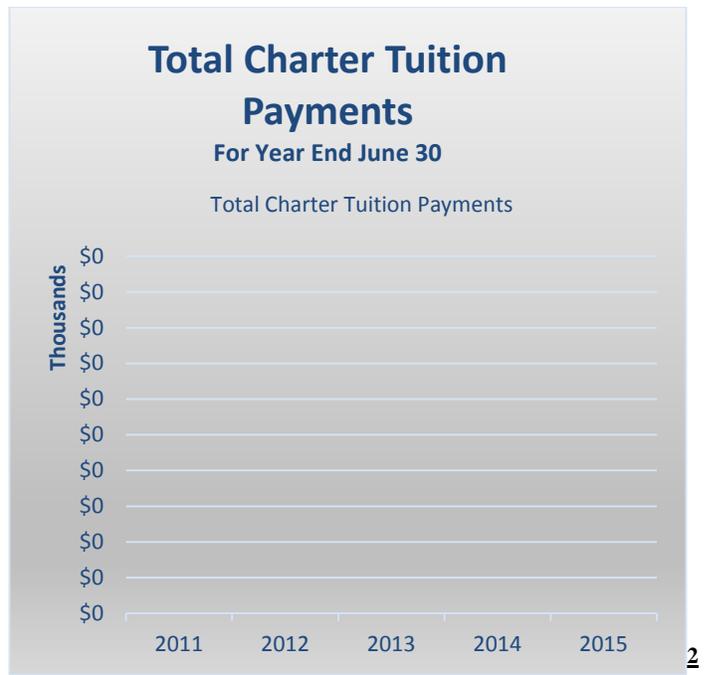
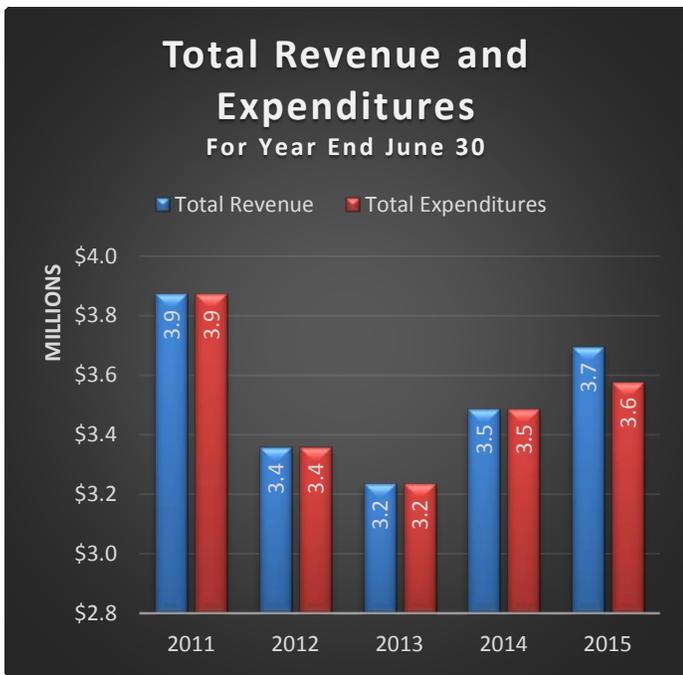
The JOC members are appointed by the individual school boards, each to serve a three year term.

## 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**.



<sup>1</sup>

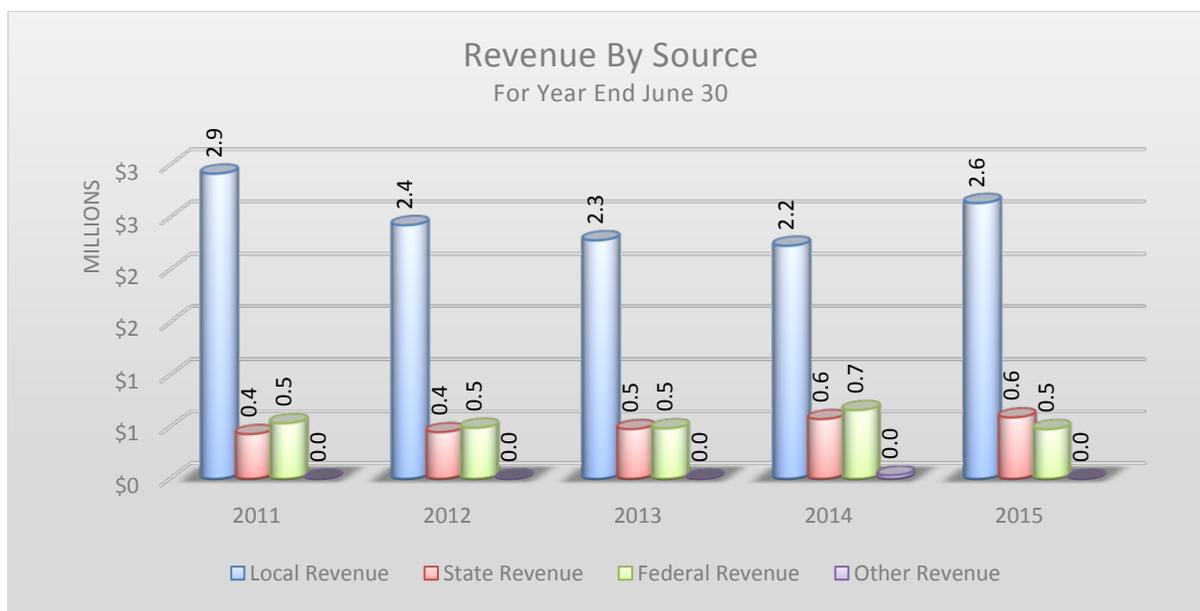


<sup>2</sup>

<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.

<sup>2</sup> 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**

School Performance Profile (SPP) benchmarks represent the statewide average of all district school buildings in the Commonwealth.<sup>3</sup> Pennsylvania System of School Assessment (PSSA) benchmarks and goals are determined by PDE each school year and apply to all public school entities.<sup>4</sup>

Part-time career and technical centers, such as the Center, do not receive academic scores. Academic instruction in the core content subject areas occurs in the student's home district and are therefore reported within the scores of the student's home district.<sup>5</sup> Full-time comprehensive career and technical centers providing core content receive academic scores.

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

#### **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.

## **Distribution List**

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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**

State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

**Mrs. Danielle Mariano**

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**Mr. Nathan Mains**

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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).