

LIMITED PROCEDURES ENGAGEMENT

Lenape Technical School Armstrong County, Pennsylvania

June 2017



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**EUGENE A. DePASQUALE
AUDITOR GENERAL**

Mrs. Karen Brock, Administrative Director
Lenape Technical School
2215 Chaplin Avenue
Ford City, Pennsylvania 16226

Mr. Joseph Close, Board President
Lenape Technical School
2215 Chaplin Avenue
Ford City, Pennsylvania 16226

Dear Mrs. Brock and Mr. Close:

We conducted a Limited Procedures Engagement (LPE) of the Lenape Technical School (Technical School) 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 Technical School 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 Technical School comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?
- Did the Technical School take appropriate corrective action to address the finding made in our prior audit?

Mrs. Karen Brock
Mr. Joseph Close
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Our engagement found that the Technical School properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the Technical School'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 at the end.

Eugene A. DePasquale
Auditor General

June 6, 2017

cc: **LENAPE TECHNICAL SCHOOL** Joint Operating Committee

Background Information

School Characteristics 2015-16 School Year ^A	
County	Armstrong
Full-Time or Part-Time School	Full Time
Secondary Pupils Enrolled	556
Post-Secondary Pupils Enrolled	416
Total Teachers	37
Total Full or Part-Time Support Staff	27
Total Administrators	3
Intermediate Unit Number	28

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

Mission Statement^A

Lenape Tech will develop the foundation for students to succeed in an ever changing, technological world by providing an active learning environment which will lead to a prosperous and rewarding future for self, family, and community.

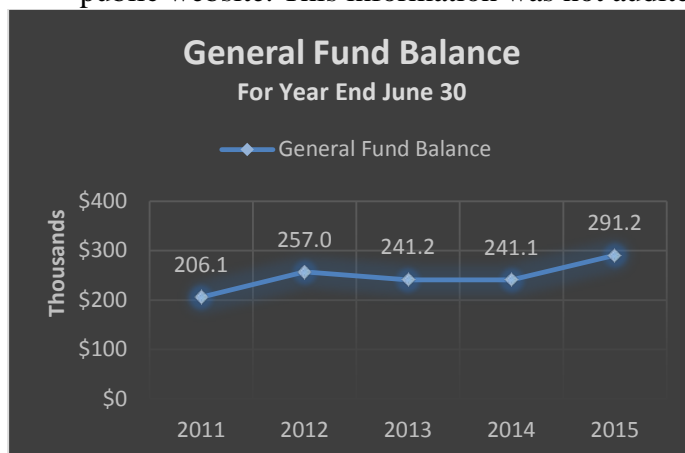
The operation, administration, and management of the Technical School are directed by a joint operating committee (JOC), which is comprised of nine members from the following school districts:

Armstrong Freeport Area	Apollo-Ridge Leechburg Area
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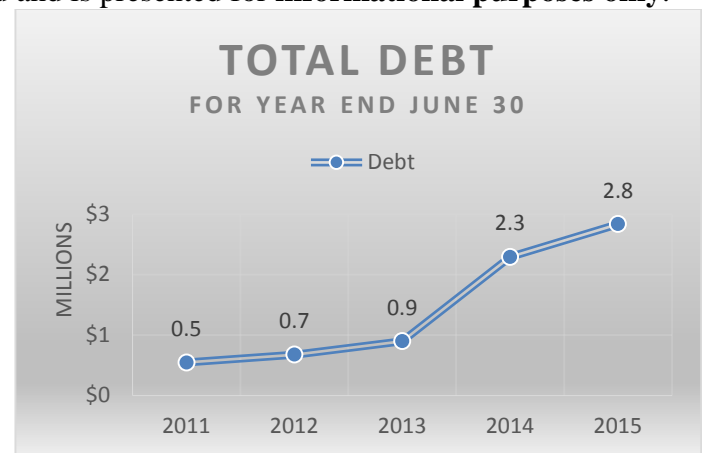
The JOC members are appointed by the individual school boards at the December meeting, each to serve a two-year term.

Financial Information

The following pages contain financial information about the Technical School 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**.

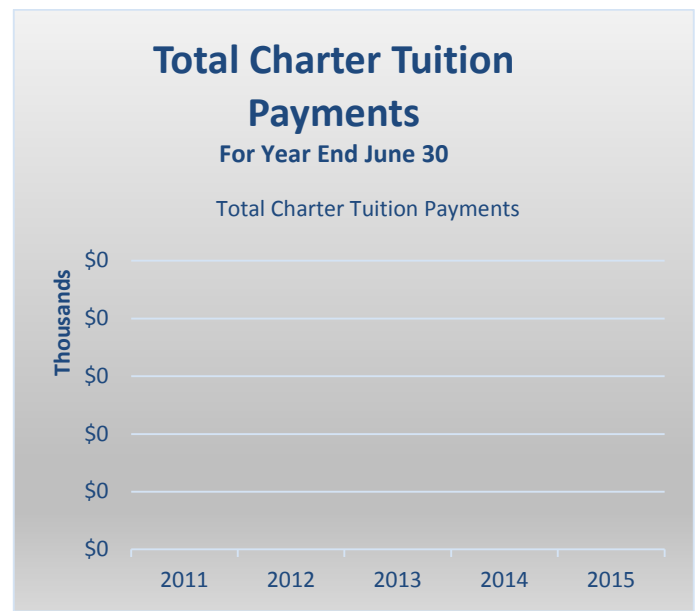
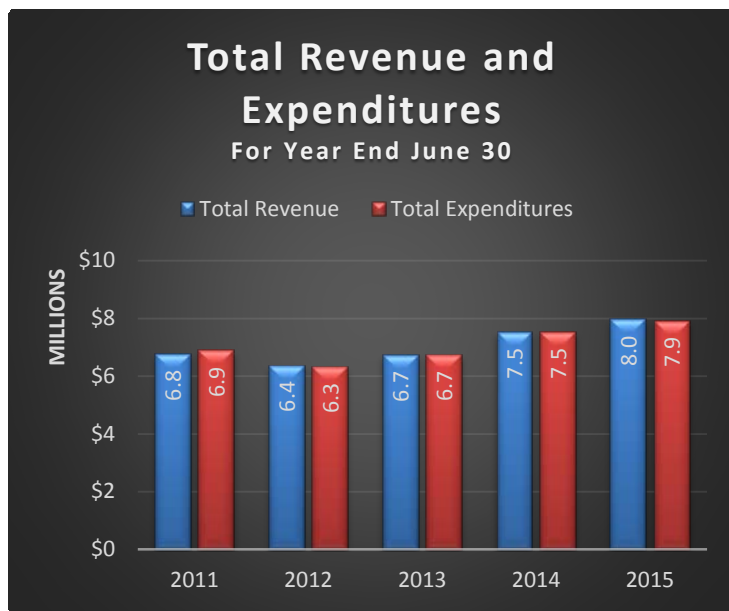


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.

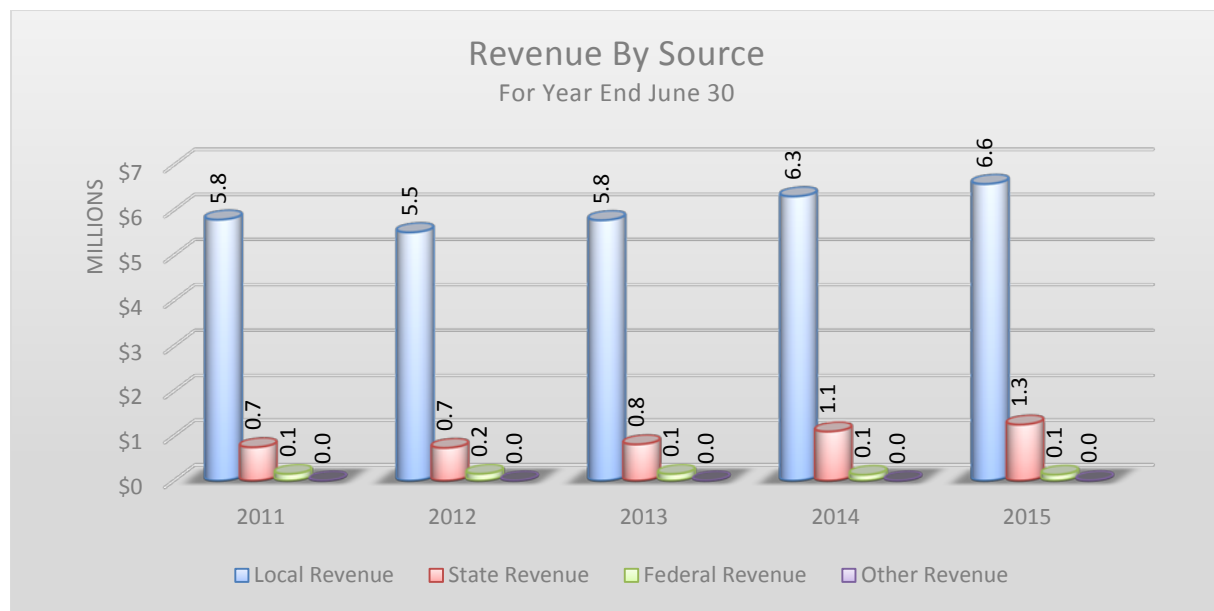


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.

Financial Information (Continued)



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.



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.

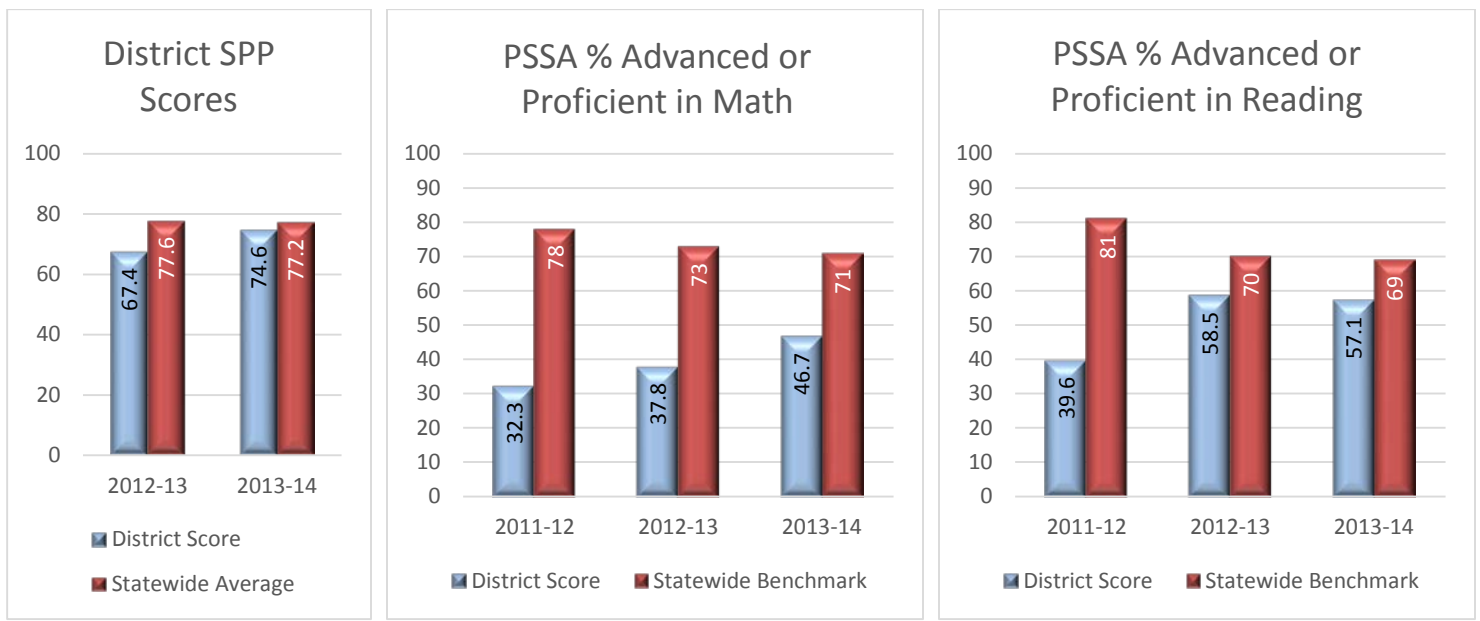
Academic Information

The following table and charts consist of School Performance Profile (SPP) scores and Pennsylvania System of School Assessment (PSSA) results for the entire Technical School obtained from PDE's data files.¹ These scores are presented in the Technical School'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

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>Lenape Technical School</i>	67.4	74.6	32.3	37.8	46.7	39.6	58.5	57.1
<i>SPP Grade⁴</i>	D	C						



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

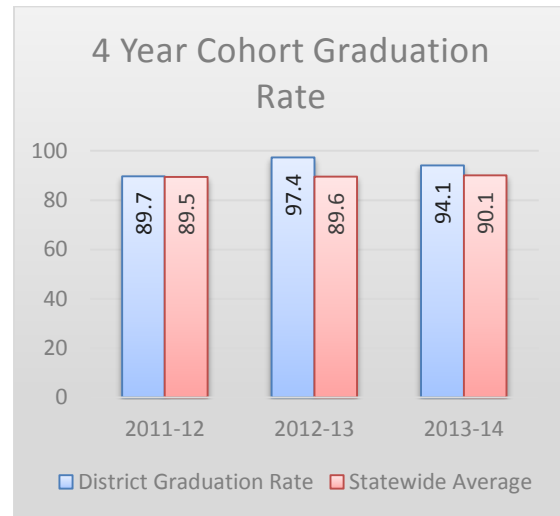
² Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

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>.

Status of Prior Audit Findings and Observations

Our prior audit of the Technical School released on March 27, 2014, resulted in one finding, as shown below. As part of our current engagement, we determined the status of corrective action taken by the Technical School to implement our prior audit recommendations. We interviewed Technical School personnel and performed audit procedures, as detailed in the status section below.

Auditor General Performance Audit Report Released on March 27, 2014

Prior Finding: **Failure to Have All School Bus Drivers' Qualifications on File**

Prior Finding Summary: Our prior audit of the Technical School's bus drivers' qualifications for the 2012-13 school year found that not all records were on file at the time of the audit.

Prior Recommendations: We recommended that the Technical School should:

Obtain a copy of the required documentation when new drivers are hired and not allow bus drivers to drive their students until all clearances are in place.

Current Status: The Technical School implemented our recommendation. We obtained the 2016-17 school year bus driver list dated April 6, 2017, and randomly selected 5 of the 23 drivers employed by the Technical School's bus contractors on that date. We determined the Technical School had proper bus driver qualification information on file for the five drivers tested.

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

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

Research Manager
Pennsylvania State Education Association
400 North Third Street - Box 1724
Harrisburg, PA 17105

Mr. Nathan Mains

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

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