

LIMITED PROCEDURES ENGAGEMENT

Owen J. Roberts School District
Chester County, Pennsylvania

September 2017



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

Dr. Anthony V. Costello
Acting Superintendent
Owen J. Roberts School District
901 Ridge Road
Pottstown, Pennsylvania 19465

Mr. William A. Kleinfelter
Board President
Owen J. Roberts School District
901 Ridge Road
Pottstown, Pennsylvania 19465

Dear Dr. Costello and Mr. Kleinfelter:

We conducted a Limited Procedures Engagement (LPE) of the Owen J. Roberts 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, 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 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?

Dr. Anthony V. Costello
Mr. William A. Kleinfelter
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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

September 14, 2017

cc: **OWEN J. ROBERTS SCHOOL DISTRICT** Board of School Directors

Background Information

School Characteristics 2015-16 School Year ^A	
County	Chester
Total Square Miles	111
Resident Population ^B	32,804
Number of School Buildings	7
Total Teachers	411.50
Total Full or Part-Time Support Staff	282
Total Administrators	42
Total Enrollment for Most Recent School Year	5,295
Intermediate Unit Number	24
District Vo-Tech School	Technical College HS –Pickering Campus

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

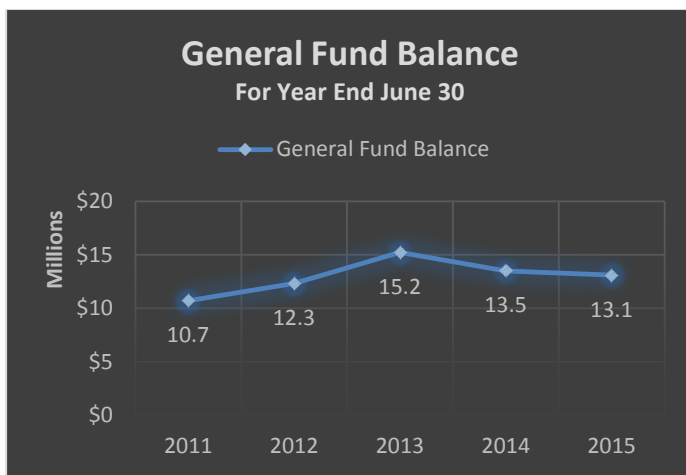
B - Source: United States Census
<http://www.census.gov/2010census>.

Mission Statement^A

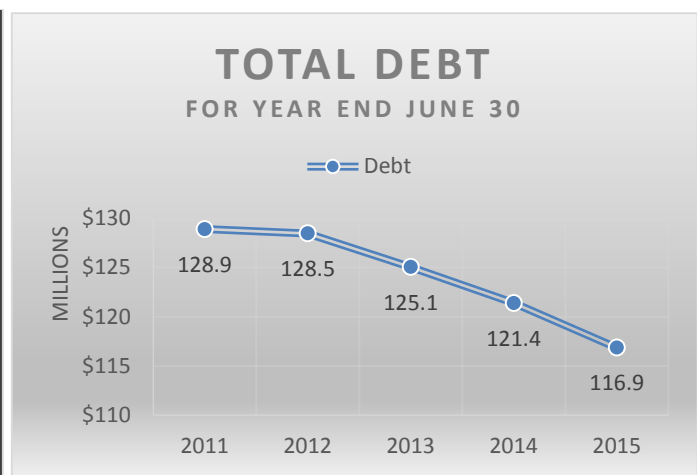
Inspiring each student for success today and greatness tomorrow.

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**.

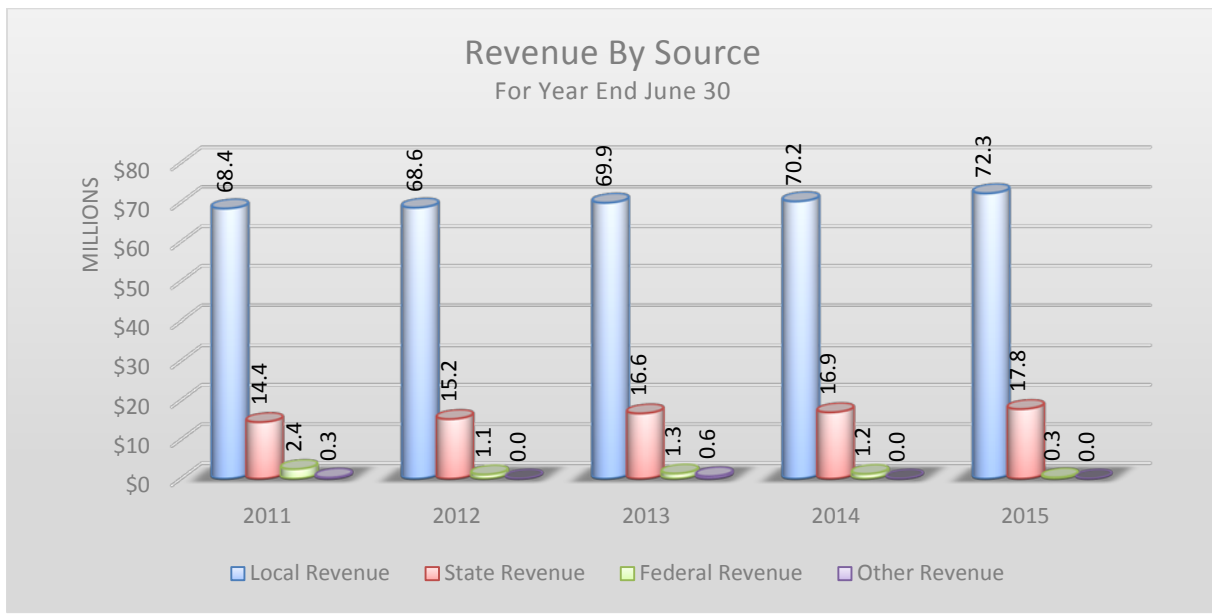
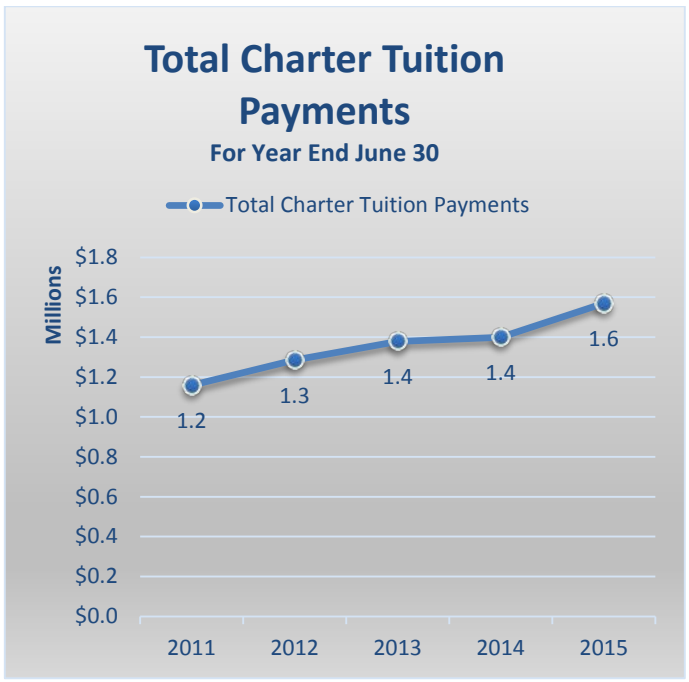
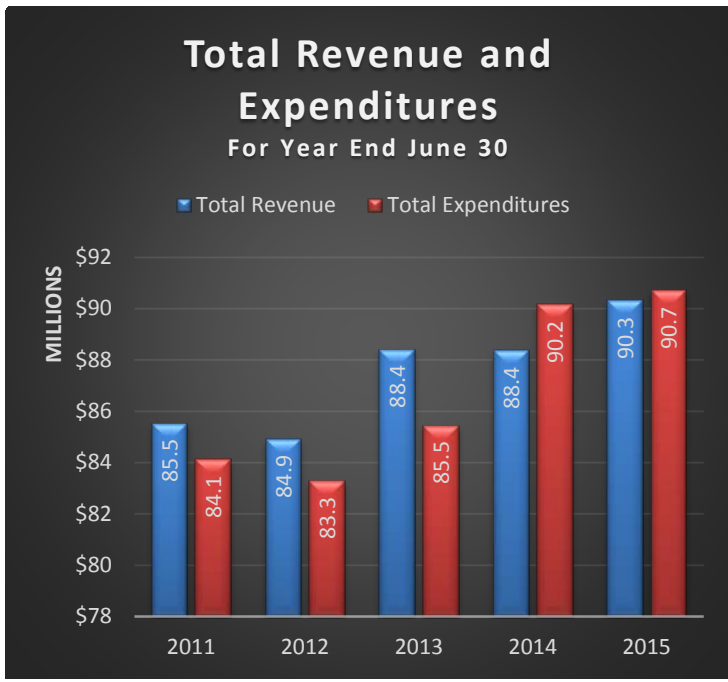


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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



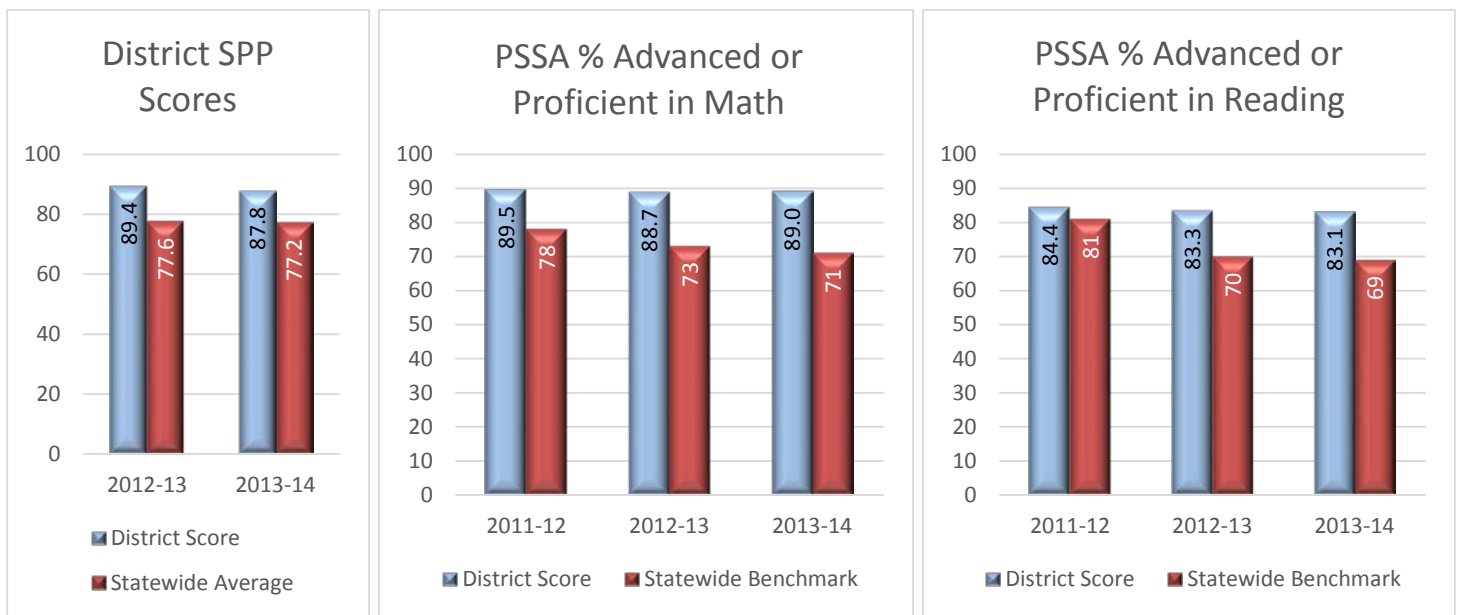
Academic Information

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.¹ 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.² PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.³ 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>Owen J. Roberts SD</i>	89.4	87.8	89.5	88.7	89.0	84.4	83.3	83.1
<i>SPP Grade⁴</i>	B	B						



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).

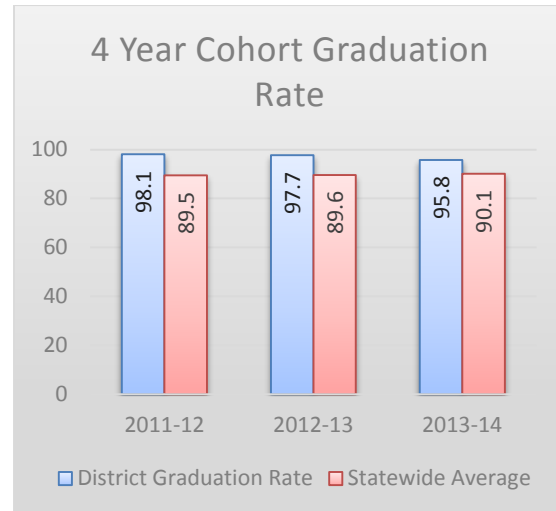
Individual School Building SPP and PSSA Scores

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.⁵

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
Statewide Benchmark	77.6	77.2	78	73	71	81	70	69
<i>East Coventry Elementary School</i>	86.5	87.3	87.3	84.2	89.4	75.6	73.5	76.0
<i>East Vincent Elementary School</i>	90.8	86.5	93.3	90.3	90.1	85.1	85.0	84.5
<i>French Creek Elementary School</i>	92.2	90.4	90.5	89.8	91.6	82.2	80.9	86.0
<i>North Coventry Elementary School</i>	89.3	80.5	90.6	86.9	84.2	82.6	76.7	74.9
<i>Owen J Roberts High School</i>	87.9	87.0	74.7	84.9	81.3	81.8	88.8	83.4
<i>Owen J Roberts Middle School</i>	90.4	90.4	93.7	90.9	90.7	91.3	88.3	89.6
<i>West Vincent Elementary School</i>	88.9	92.7	96.5	93.6	95.7	92.0	90.1	87.4

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.⁶



⁵ PDE's data does not provide any further information regarding the reason a score was not published.

⁶ <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 District released on June 19, 2014, resulted in one finding as shown below. As part of our current engagement, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to PDE, interviewed District personnel, and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on June 19, 2014

Prior Finding: **Certification Deficiency**

Prior Finding Summary: During our prior audit of the District, we found that one employee was assigned as the District's Instructional Technology Coordinator since August 11, 2009, without possessing an Instructional Technology Specialist Certificate. The District was, therefore, subject to a subsidy forfeiture of \$8,841.

Prior Recommendations: We recommended that the District should:

1. Implement internal controls to ensure that employee assignments are compared with approved position description duties and PDE's Certification and Staffing Policy Guidelines to ensure that all employees possess the appropriate certification for their assigned positions.
2. Assign an appropriately certified individual to the Instructional Technology Coordinator position.

We also recommended that PDE should:

3. Adjust the District's allocations to recover the subsidy forfeiture.

Current Status: We found that the District and PDE implemented our prior audit recommendations. The employee cited in our prior audit finding obtained the proper certification on July 1, 2014. PDE adjusted the District's allocations to recover the subsidy forfeiture in December 2014.

Distribution List

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 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

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.