

LIMITED PROCEDURES ENGAGEMENT

Parkway West Career and Technology Center Allegheny County, Pennsylvania

March 2018



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. Darby Copeland, Executive Director
Parkway West Career and Technology Center
7101 Steubenville Pike
Oakdale, Pennsylvania 15071

Mrs. Angela Petersen, Board President
Parkway West Career and Technology Center
7101 Steubenville Pike
Oakdale, Pennsylvania 15071

Dear Dr. Copeland and Mrs. Petersen:

We conducted a Limited Procedures Engagement (LPE) of the Parkway West 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, 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 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?

Dr. Darby Copeland
Mrs. Angela Petersen
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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.

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", with a long horizontal flourish extending to the right.

Eugene A. DePasquale
Auditor General

March 26, 2018

cc: **PARKWAY WEST CAREER AND TECHNOLOGY CENTER**
Joint Operating Committee

Background Information

| School Characteristics 2016-17 School Year ^A | | Mission Statement ^A |
|--|-----------|---|
| County | Allegheny | The mission of the Parkway West Career and Technology Center, a student centered school, is to prepare students with skills to excel in college and careers by ensuring rigorous and relevant learning, reacting to industry needs and emerging careers, cultivating positive relationships with partner schools, providing quality instructors, achieving stakeholder commitment, and securing needed resources. |
| Full-Time or Part-Time School | Part-Time | |
| Secondary Pupils Enrolled | 782 | |
| Post-Secondary Pupils Enrolled | 4 | |
| Total Teachers | 27 | |
| Total Full or Part-Time Support Staff | 19 | |
| Total Administrators | 4 | |
| Intermediate Unit Number | 3 | |

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

The operation, administration, and management of the Parkway West Career and Technology Center (Center) are directed by a joint operating committee (JOC), which is comprised of 12 members from the following school districts:

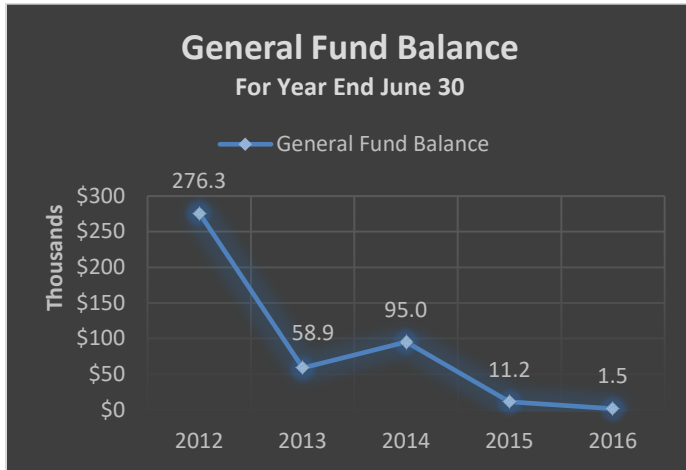
Participating School Districts

| | |
|--------------------------|------------------|
| Carlynton | Chartiers Valley |
| Cornell | Keystone Oaks |
| Montour | Moon Area |
| Mt. Lebanon | Quaker Valley |
| South Fayette Township | Sto-Rox |
| Upper St. Clair Township | West Allegheny |

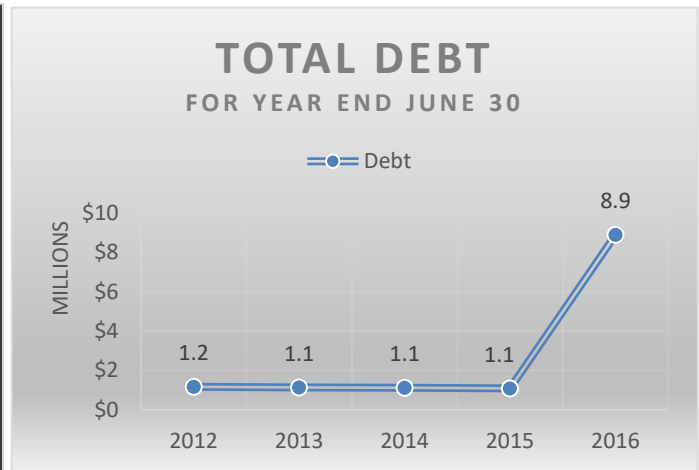
The JOC members are appointed by the individual school boards at the December meeting, each to serve a three-year term.

Financial Information

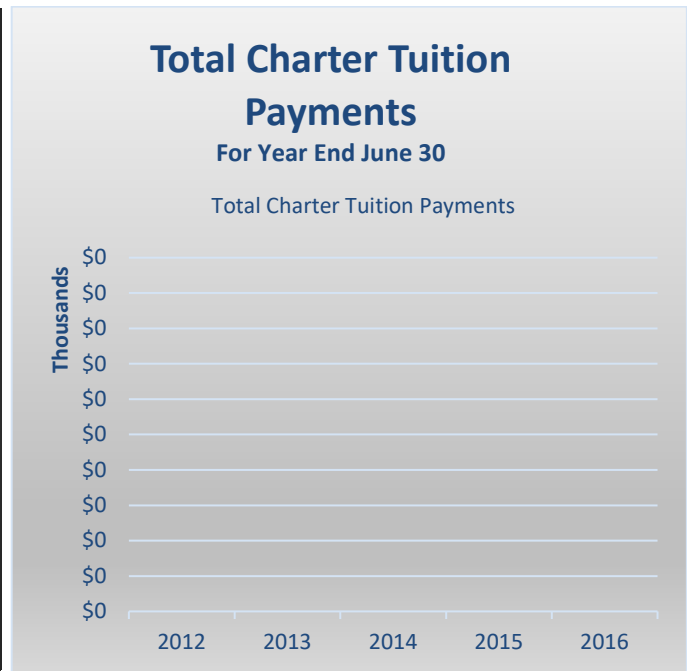
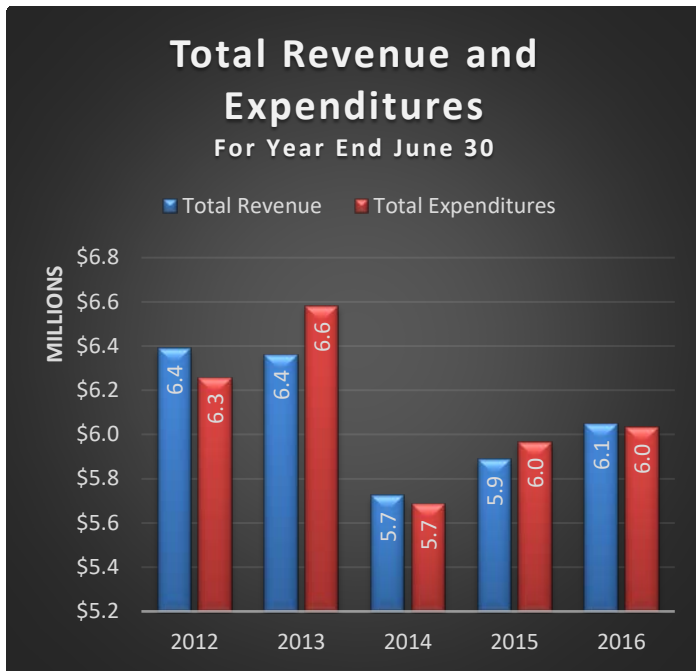
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

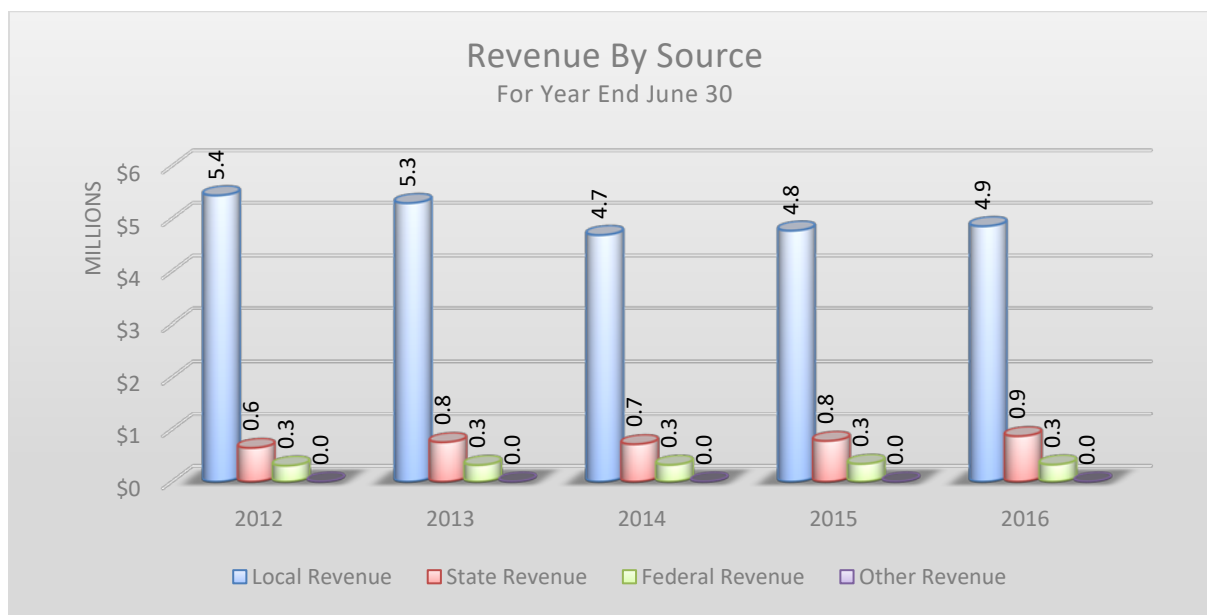


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.



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 Parkway West Career and Technology Center, 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 Rate

Part-time career and technical centers do not report a graduation rate. Each students' 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 Parkway West Career and Technology Center resulted in no findings or observations.

Distribution List

This letter was initially distributed to the Executive Director of the Center, the Joint Operating Committee, and the following stakeholders:

The Honorable Tom W. Wolf

Governor
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Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
1010 Harristown Building #2
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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.