

LIMITED PROCEDURES ENGAGEMENT

York County School of Technology York County, Pennsylvania

April 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. David W. Thomas, Director
York County School of Technology
2179 South Queen Street
York, Pennsylvania 17402

Mr. William A. Lytle, Board President
York County School of Technology
2179 South Queen Street
York, Pennsylvania 17402

Dear Dr. Thomas and Mr. Lytle:

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

Dr. David W. Thomas
Mr. William A. Lytle
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Our engagement found that the School of Technology properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the School of Technology'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

April 18, 2017

cc: **YORK COUNTY SCHOOL OF TECHNOLOGY** Joint Operating Committee

Background Information

School Characteristics 2016-17 School Year ^A	
County	York
Full-Time or Part-Time School	FT
Secondary Pupils Enrolled	1,626 Full-Time 10 Part-Time
Post-Secondary Pupils Enrolled	1,442
Total Teachers	118
Total Full or Part-Time Support Staff	49
Total Administrators	22
Intermediate Unit Number	12

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

Mission Statement^A

The York County School of Technology is dedicated to providing a dynamic program that integrates high quality cutting-edge technical training with a strong academic education emphasizing critical thinking, problem-solving, decision-making, and team-building skills that lead to the development of compassionate lifelong learners who understand and value the unique differences of other individuals and cultures.

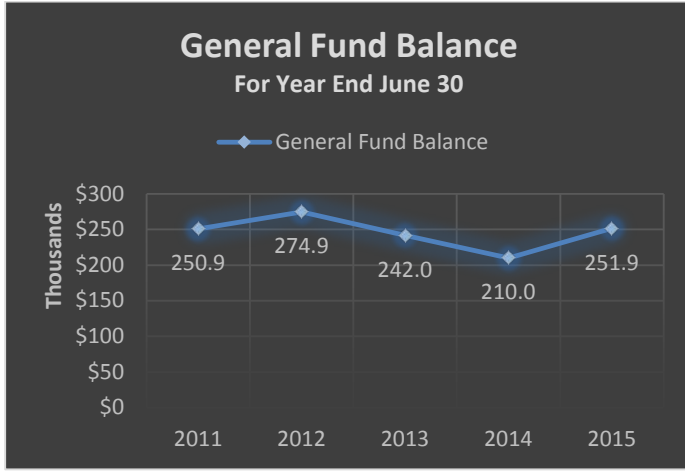
The operation, administration, and management of the School of Technology are directed by a joint operating committee (JOC), which is comprised of 14 members from the following school districts:

Central York	Dallastown Area
Dover Area	Eastern York
Hanover Public	Northeastern
Red Lion Area	South Eastern
South Western	Southern York County
Spring Grove	West York Area
City of York	York Suburban

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

Financial Information

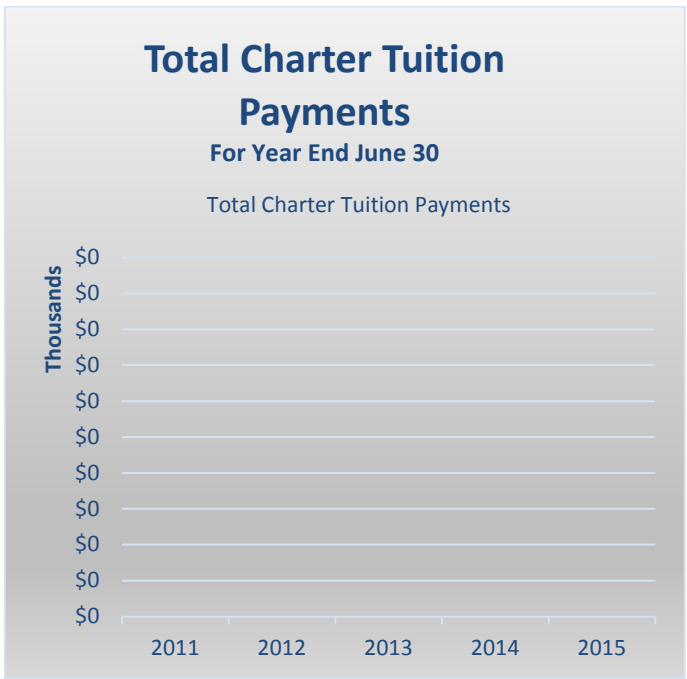
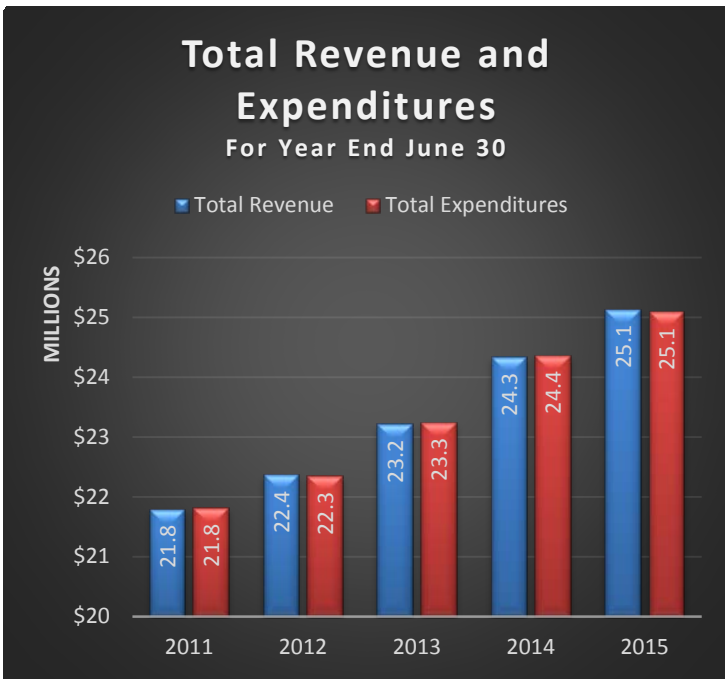
The following pages contain financial information about the School of Technology obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

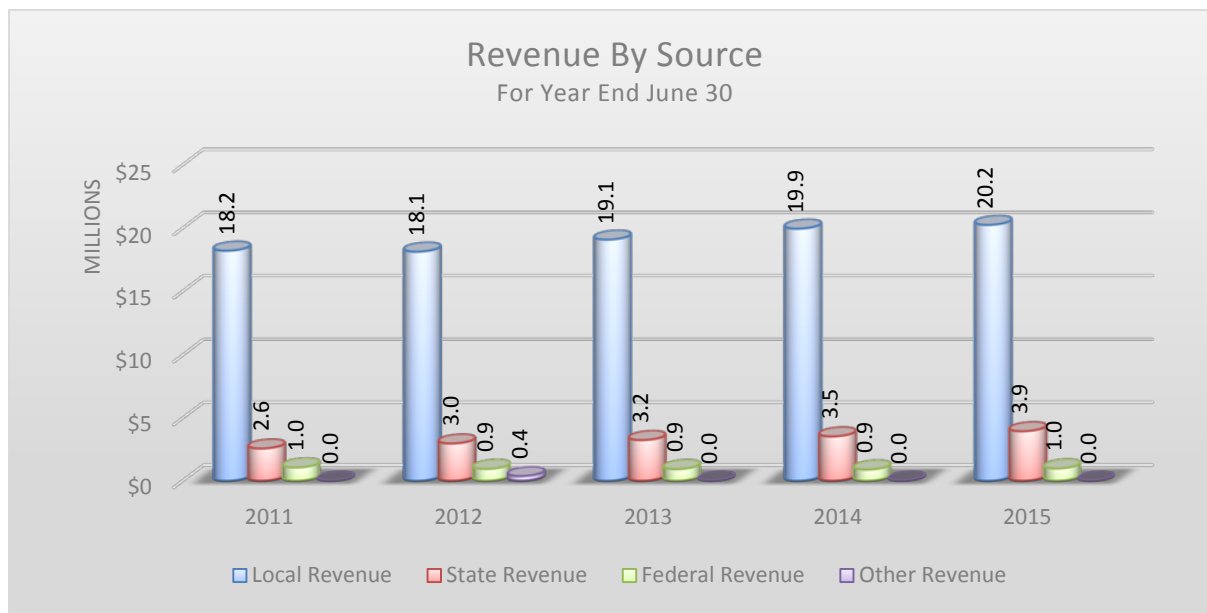


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.



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

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

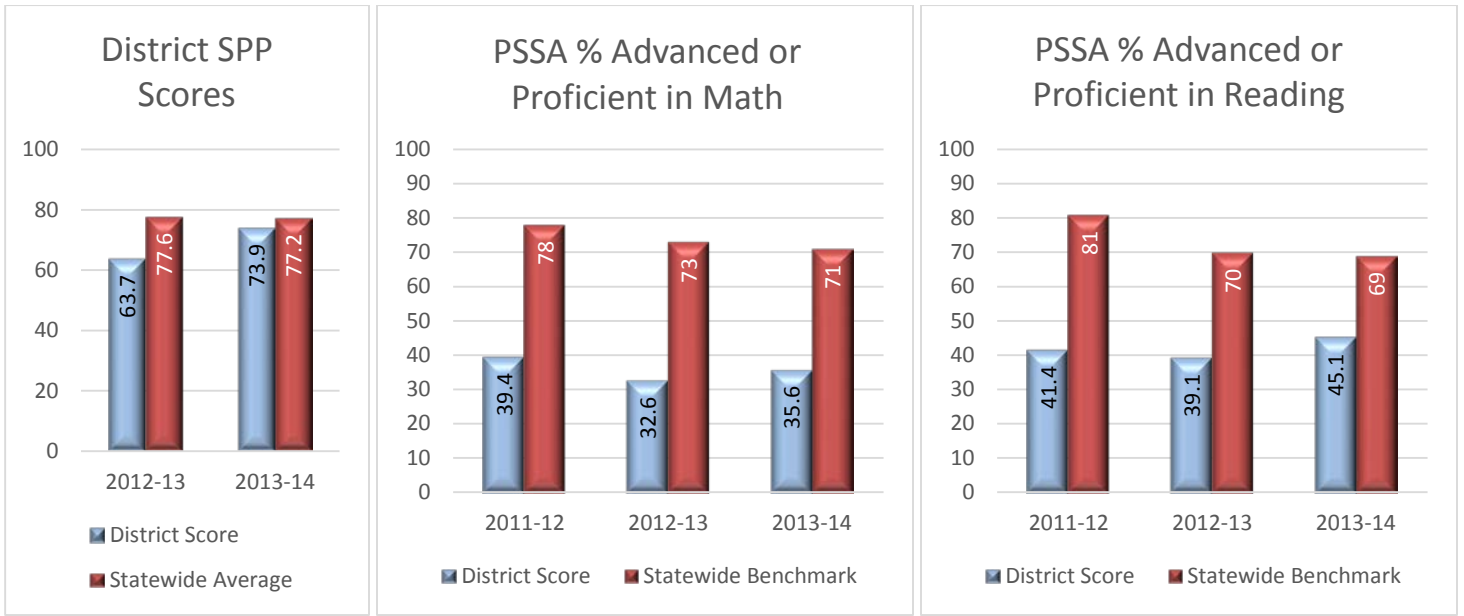
¹ PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

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.

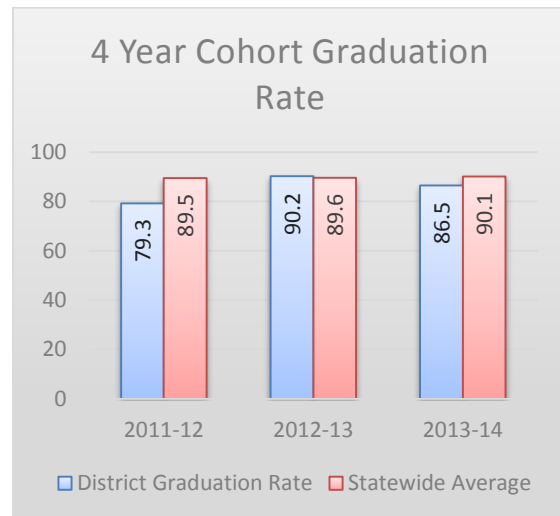
SPP and PSSA Scores

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>York County School of Technology</i>	63.7	73.9	39.4	32.6	35.6	41.4	39.1	45.1
<i>SPP Grade⁴</i>	D	C						



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



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).

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 School of Technology released on December 22, 2011, resulted in two findings, as shown below. As part of our current engagement, we determined the status of corrective action taken by the School of Technology to implement our prior audit recommendations. We interviewed School of Technology personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on December 22, 2011

Prior Finding No. 1: Failure to Have All School Bus Drivers' Qualifications on File

Prior Finding Summary: Our prior audit of the School of Technology's personnel records found that two bus drivers for the 2010-11 school year did not have the federal criminal history record information (known as FBI clearances) required by Public School Code (PSC) Section 111 on file.

Prior Recommendations: We recommended that the School of Technology should:

Develop a system that can track the status of all current bus drivers' qualification records. This will ensure that all bus drivers transporting pupils are properly qualified for their position and that the school is in compliance with the PSC.

Current Status: We found the School of Technology did implement our prior recommendation. The District obtained the FBI clearances for the two bus drivers cited in the prior finding. Both FBI clearances did not reveal any issues that would preclude the bus drivers from employment. The District developed a system that will track the status of all current bus drivers' qualification records. This will help to ensure that all bus drivers are properly qualified. Our review of the District's current bus drivers' personnel records did not reveal any issues.

Prior Finding No. 2: Certification Deficiency

Prior Finding Summary: Our prior audit of the School of Technology found one individual was teaching physics for the first semester of the 2010-11 school year without appropriate certification. Therefore, the School of Technology was subject to a subsidy forfeiture of \$347.

Prior Recommendations: We recommended that the School of Technology should:

1. Take the necessary action required to ensure compliance with certification requirements.
2. Ensure only properly certified individuals holding current and valid certificates are allowed to teach students.

We also recommended that PDE should:

3. Adjust the School of Technology's allocation to recover the \$347 subsidy forfeiture.

Current Status:

We found the School of Technology did implement our prior recommendations. The District obtained an emergency certification for the physics teacher cited in the prior finding prior to the 2011-12 school year. As of March 23, 2017, PDE has not adjusted the School of Technology's subsidy to resolve the \$347 forfeiture that was identified during our prior audit.

Distribution List

This letter was initially distributed to the 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

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400 North Third Street - Box 1724
Harrisburg, PA 17105

Mr. Nathan Mains

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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.