

# LIMITED PROCEDURES ENGAGEMENT

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A. W. Beattie Career Center  
Allegheny County, Pennsylvania

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August 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Eric C. Heasley, Executive Director  
A.W. Beattie Career Center  
9600 Babcock Boulevard  
Allison Park, Pennsylvania 15101

Mr. Daniel O'Keefe, Board President  
A.W. Beattie Career Center  
9600 Babcock Boulevard  
Allison Park, Pennsylvania 15101

Dear Mr. Heasley and Mr. O'Keefe:

We conducted a Limited Procedures Engagement (LPE) of the A.W. Beattie Career 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, 2014 through June 30, 2018, 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?

Mr. Eric C. Heasley  
Mr. Daniel O'Keefe  
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We also evaluated the application of best practices in the area of school safety. Due to the sensitive nature of this issue and the need for the results of this review to be confidential, we did not include the full results in this report. However, we communicated the full results of our review of school safety to Center officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

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 except as detailed in the finding in this report.

The finding and our related recommendations have been discussed with the Center's management, and their responses are included in the finding section of this letter. We believe the implementation of our recommendations will improve the Center's operations and facilitate compliance with legal, administrative requirements, and best practices.

We appreciate the Center's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale  
Auditor General

August 20, 2019

cc: **A.W. BEATTIE CAREER CENTER** Joint Operating Committee Members

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## Background Information

School Characteristics 2018-19 School Year <sup>A</sup>	
County	Allegheny
Full-Time or Part-Time School	Part-time
Secondary Pupils Enrolled	790
Post-Secondary Pupils Enrolled	6
Total Teachers	37
Total Full or Part-Time Support Staff	38
Total Administrators	3
Intermediate Unit Number	3

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

### Mission Statement<sup>A</sup>

To empower each student to become a successful adult.

The operation, administration, and management of the A.W. Beattie Career Center (Center) are directed by a joint operating committee (JOC), which is comprised of 18 members from the following school districts:

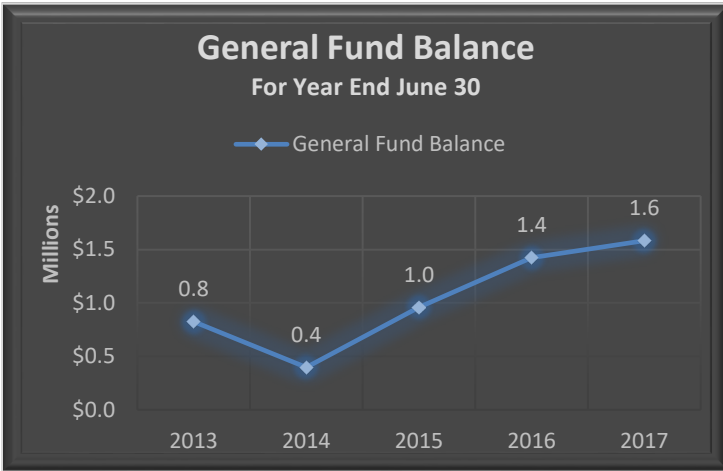
#### Participating School Districts

Avonworth	Deer Lakes
Fox Chapel Area	Hampton Township
North Allegheny	Northgate
North Hills	Pine-Richland
Shaler Area	

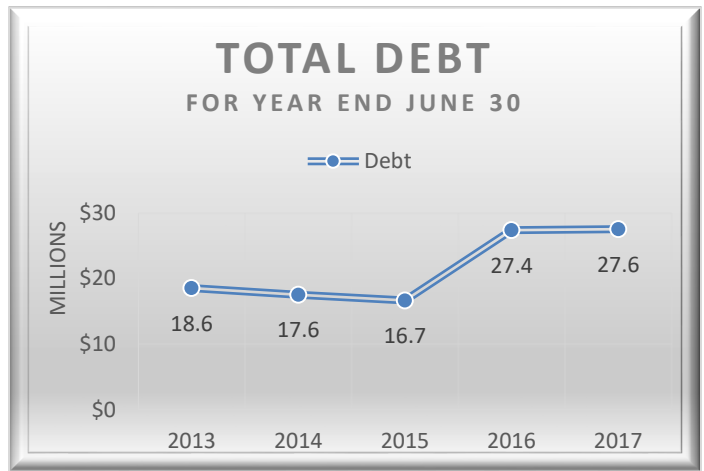
The JOC members are appointed by the individual school boards at the December meeting, each to serve a one-year minimum term.

## Financial Information

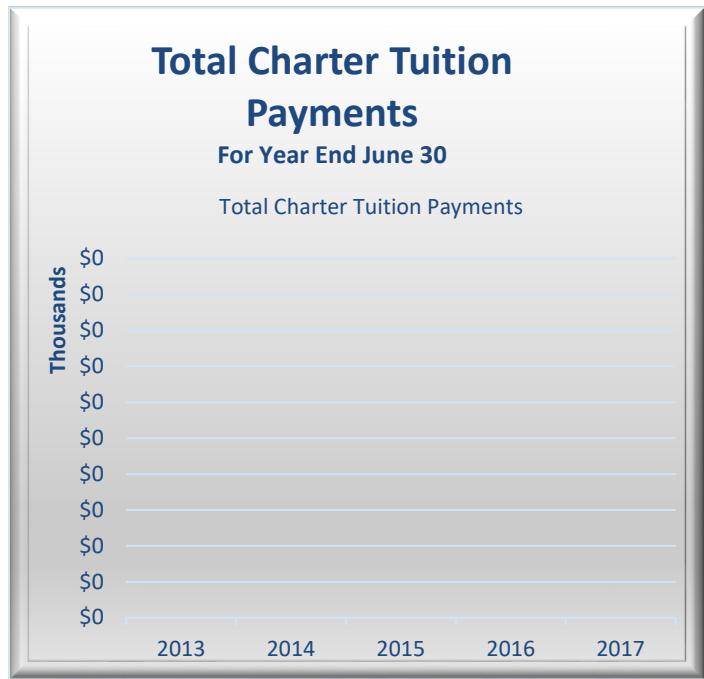
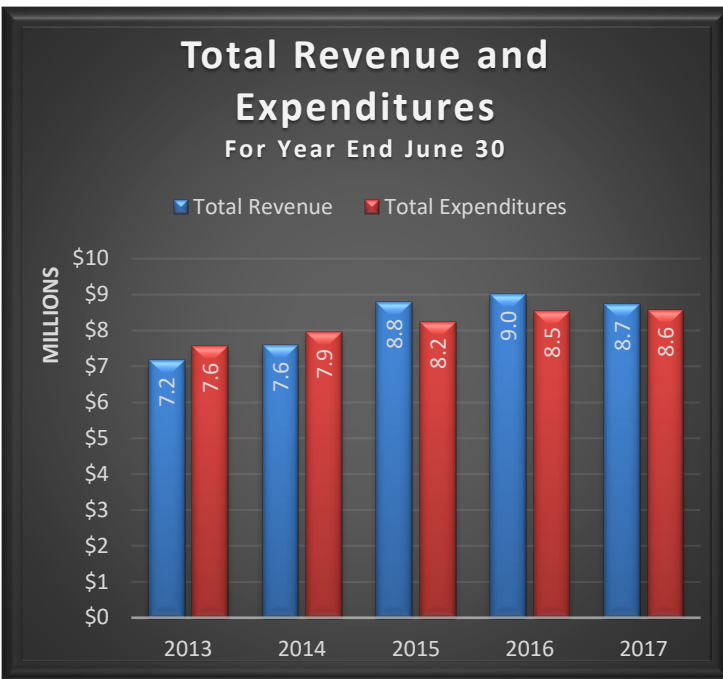
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE’s public website. This information was not audited and is presented for **informational purposes only**.



**Note:** General Fund Balance is comprised of the Center’s Committed, Assigned and Unassigned Fund Balances.

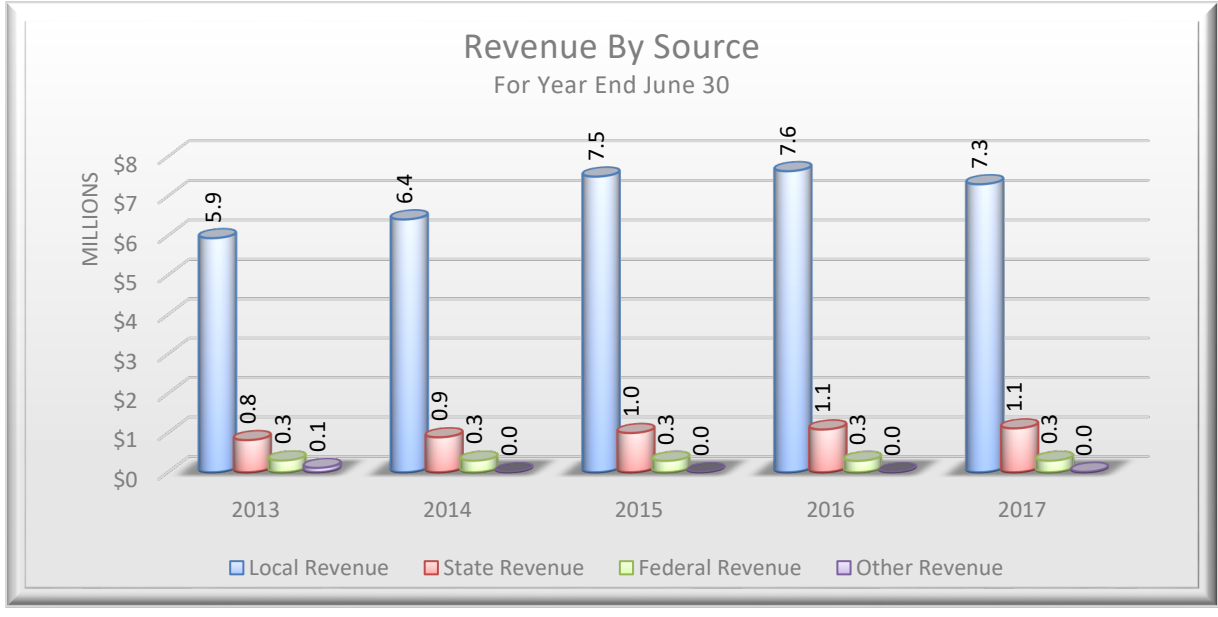


**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.



**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.<sup>1</sup> PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.<sup>2</sup>

Part-time career and technical centers, such as the A.W. Beattie Career 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.<sup>3</sup> Full-time comprehensive career and technical centers providing core content receive academic scores.

### **4 Year Cohort Graduation Rates**

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.

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<sup>1</sup> Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

<sup>2</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>3</sup> <http://paschoolperformance.org/FAQ>



## Finding

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### Finding

### The Center Failed to Adequately Develop and File Its Required Safety Plan

*Criteria relevant to the finding:*

**Emergency Management Services Code (EMS Code)**

Subsection (g) of Section 7701 (relating to Duties concerning disaster prevention) of the EMS Code provides:

“Plans.--Every school district [and other school entities] and custodial child care facility, in cooperation with the local Emergency Management Agency and the Pennsylvania Emergency Management Agency, shall develop and implement a comprehensive disaster response and emergency preparedness plan consistent with the guidelines developed by the Pennsylvania Emergency Management Agency and other pertinent State requirements. The plan shall be reviewed **annually** and modified as necessary. A copy of the plan shall be provided to the county emergency management agency.” (Emphasis added.) 35 Pa.C.S. § 7701(g).

**The State Board of Education’s Safe Schools regulations,**

Subsections (a) and (b) of Section 10.24 (relating to Emergency and nonemergency response and preparedness). 22 Pa. Code § 10.24(a) and (b).

The A.W. Beattie Career Center (Center) failed to adequately maintain its safety plan as required by the Emergency Management Services Code (EMS Code) and its associated regulations.<sup>4</sup> The Center did not provide sufficient and ongoing planning for disaster response and emergency preparedness pursuant to the EMS Code. This issue could jeopardize the safety and security of the Center’s students, staff, contractors, and visitors in the event of a disaster or an emergency situation.

#### Background on Disaster Response and Emergency Preparedness Plans

Pursuant to the EMS Code, all Pennsylvania school entities are required to develop and implement a comprehensive disaster response and emergency preparedness plan (Plan) consistent with the guidelines developed by the Pennsylvania Emergency Management Agency (PEMA) and other pertinent State requirements. The Plan is supposed to be developed in cooperation with local emergency management agencies, as well as with PEMA. School entities are also required to *annually* review and modify the Plan, as necessary. Further, a copy of the Plan must be provided to the respective county emergency management agency.<sup>5</sup>

When properly written and executed, a Plan serves as the primary directive in the event of a disaster or emergency situation. According to the Pennsylvania *All Hazards School Safety Planning Toolkit*, a guide for assisting districts with the development of such plans, “Schools should use this plan to form a reference document that can be used in training, exercising and collaboration with

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<sup>4</sup> 35 Pa.C.S. § 7101 *et seq.* and the State Board of Education’s Safe Schools regulations, 22 Pa. Code § 10.24.

<sup>5</sup> 35 Pa.C.S. § 7701(g).

Criteria relevant to the finding  
(continued):

The Pennsylvania *All Hazards School Safety Planning Toolkit* offers best practices specific to comprehensive disaster response and emergency preparedness planning that applies to all school entities. See <http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>.

#### Act 44 of 2018

Please note that the Pennsylvania General Assembly adopted enhanced school safety and security provisions through Act 44 of 2018 with varying effective dates which do not apply to this audit period. A PowerPoint presentation linked below provides a good overview of this new legislation: [https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20\(Overview%20of%20Act%2044\).pdf](https://www.pccd.pa.gov/schoolsafety/Documents/Website%20Powerpoint%20(Overview%20of%20Act%2044).pdf)

responders, and as a reference during an incident.”<sup>6</sup> Further, the Plan should be customized to meet local needs and capabilities.<sup>7</sup>

According to both the Pennsylvania *All Hazards School Safety Planning Toolkit* and the U.S. Department of Education’s *Guide for Developing School Emergency Operations Plans*, the Plan should address the four phases of an emergency: 1) prevention/mitigation; 2) preparedness; 3) response; and 4) recovery. A well-detailed comprehensive plan should include, but not be limited to the following:<sup>8</sup>

- Organization and assignment of responsibilities
- Direction, control, and coordination
- Information collection, analysis, and dissemination
- Training and exercises
- Plan development and maintenance

In addition, the Plan should address the following functions, at a minimum:<sup>9</sup>

- Communications
- Evacuation
- Shelter-in-place
- Lockdown
- Accounting for all persons
- Reunification
- Continuity of Operations
- Security
- Recovery
- Health and Medical

#### Weaknesses Identified in the Center’s Planning Efforts

We found several areas of concern during our review of the Center’s planning efforts regarding disaster response and emergency preparedness. While the Center had some emergency procedures in place, the only Plan documentation it could provide was *not dated* and was

<sup>6</sup> The Pennsylvania Department of Education’s Office of Safe Schools webpage provides a link to the Pennsylvania *All Hazards School Safety Planning Toolkit*, which provides guidance to districts, charter schools, and other LEAs in developing safety plans. <http://www.pema.pa.gov/planningandpreparedness/communityandstateplanning/Pages/All-Hazards-School-Safety-Planning-Toolkit.aspx>. Chapter I, Introduction, 0010 Purpose and Guidance Section A(2). Accessed June 20, 2019.

<sup>7</sup> Ibid, Section B. Accessed June 28, 2019.

<sup>8</sup> Issued by the U.S. Department of Education (DOE), the Federal Emergency Management Agency, and several other agencies, “*Guide for Developing School Emergency Operations Plans*” 2013. pgs. 25-27. [https://rems.ed.gov/docs/REMS\\_K-12\\_Guide\\_508.pdf](https://rems.ed.gov/docs/REMS_K-12_Guide_508.pdf). Accessed June 20, 2019. Link also accessible from the Readiness and Emergency Management for Schools, U.S. DOE’s Technical Assistance Center. <https://rems.ed.gov/>. Accessed June 20, 2019.

<sup>9</sup> Ibid. pg. 18. Accessed June 20, 2019.

***missing key components.*** Overall, we found planning efforts are to be inadequate. Due to the sensitive nature of these issues, we did not include the specifics of these issues in this public report. Rather, we confidentially shared the results of our review of the Center’s safety planning efforts with the Center’s Executive Director and distributed them via an encrypted, confidential email to appropriate law enforcement agencies having jurisdiction over the Center.

Additionally, the Center did not file a current Plan with its county emergency management agency (EMA) as required by the EMS Code. In the Center’s case, the Plan should have been shared with the Allegheny County EMA, which does not have a record of receiving a current plan from the Center.

In discussions with the Center’s Executive Director regarding the Center’s weaknesses pertaining to the Plan’s key components and lack of date, its planning efforts, and its failure to file a Plan with the Allegheny County EMA, we were informed that the Center thought its limited procedures were sufficient based on a letter it received from the Allegheny County EMA in October 2013. However, during our follow-up, the Allegheny County EMA was not able to confirm that the content of the letter was actually referring to the Plan. The EMA again verified that it does **not** have a Plan currently on file for the Center.

In conclusion, the Center’s failure to provide sufficient and ongoing planning for disaster response and emergency preparedness and to ensure proper distribution of a current Plan to its county EMA increases the possibility of the Center not adequately preparing for, responding to, and recovering from a potential emergency. It is important that the Center increase its emergency preparedness and planning for the sake of its students, staff, contractors, and visitors.

## **Recommendations**

The *A.W. Beattie Career Center* should:

1. Ensure that it has a comprehensive disaster response and emergency preparedness plan, developed in collaboration with community partners, which addresses all four phases of emergency management.

2. Immediately take steps to rectify the specific concerns expressed confidentially by the Department of the Auditor General with regard to the Center's planning efforts in the area of disaster response and emergency preparedness.
3. Immediately submit a copy of the Center's Plan to the local emergency management agency and file any revisions to the Plan as needed thereafter. This should include any building floor plans.

### **Management Response**

Management provided the following response:

“Prior to this audit review the Career Center believed that its Emergency Response Manual and shared documents met the standard for the comprehensive school safety plan. Following the scheduled exit conference held on August 6, 2019 the Career Center will expand upon the noted positive actions listed in the onsite walk through conducted on May 15, 2019 as part of the audit process and the Career Center's established Emergency Response Manual that is within each instructional area and office of the Career Center.

The Emergency Response Manual ensures that staff have access to a fingertip guide for responding to emergencies related to our campus property and neighboring community. The posted Emergency Response Manual also serves as the basis for our student accountability process in the event of an emergency.

The Career Center will engage outside expertise through a firm/individual that is associated with the Center for Safe Schools and the PCCD commission to update the Career Center's procedures into a comprehensive safety plan as addressed within the audit report.

The Career Center has a very positive working relationship with the local EMA (Town of McCandless) and the three emergency services of fire, medical services, and policing. The Career Center will ensure that all required documents are on file for future reference upon completion of updates.”

### **Auditor Conclusion**

We are encouraged that the District intends to implement our recommendations. We will review the corrective action detailed in the Center's response as well as any other corrective actions taken, as part of our next review of the Center.

## **Status of Prior Audit Findings and Observations**

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**O**ur prior Limited Procedures Engagement of the A.W. Beattie Career Center resulted in no findings or observations.

## **Distribution List**

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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  
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