

LIMITED PROCEDURES ENGAGEMENT

Bucks County Technical High School Bucks County, Pennsylvania

July 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Leon Poeske, Administrative Director
Bucks County Technical High School
610 Wistar Road
Fairless Hills, Pennsylvania 19030

Mr. Joseph Gilleo, Board President
Bucks County Technical High School
610 Wistar Road
Fairless Hills, Pennsylvania 19030

Dear Dr. Poeske and Mr. Gilleo:

We conducted a Limited Procedures Engagement (LPE) of the Bucks County Technical High School (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2013 through June 30, 2017, 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
 - 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?

- Did the Center take appropriate corrective action to address the finding made in our prior audit?

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 also reviewed the District's procedures related to certain areas 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 results in this report. However, we communicated the results of our review of school safety to District officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

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

Sincerely,



Eugene A. DePasquale
Auditor General

July 5, 2018

cc: **BUCKS COUNTY TECHNICAL HIGH SCHOOL** Joint Operating Committee

Background Information

School Characteristics 2017-18 School Year ^A		Mission Statement ^A
County	Bucks	<p>In cooperation with participating school districts, is to prepare all students for careers, post-secondary education, and life-long learning, by providing knowledge and practical skills through high quality, integrated, standards-driven curriculum, access to current technologies, work-related experiences, and partnerships within the community.</p>
Full-Time or Part-Time School	Full-Time	
Secondary Pupils Enrolled	1,367	
Post-Secondary Pupils Enrolled	232	
Total Teachers	122	
Total Full or Part-Time Support Staff	83	
Total Administrators	7	
Intermediate Unit Number	22	

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

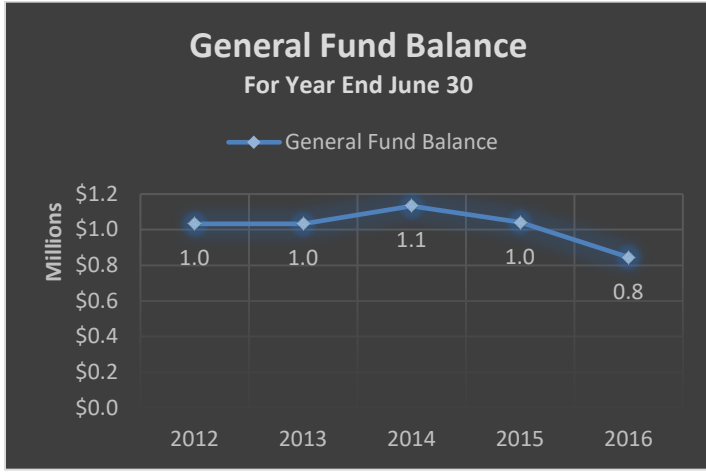
The operation, administration, and management of Bucks County Technical High School (Center) are directed by a joint operating committee (JOC), which is comprised of 14 members from the following school districts:

Bensalem Township	Morrisville Borough
Bristol Borough	Neshaminy
Bristol Township	Pennsbury

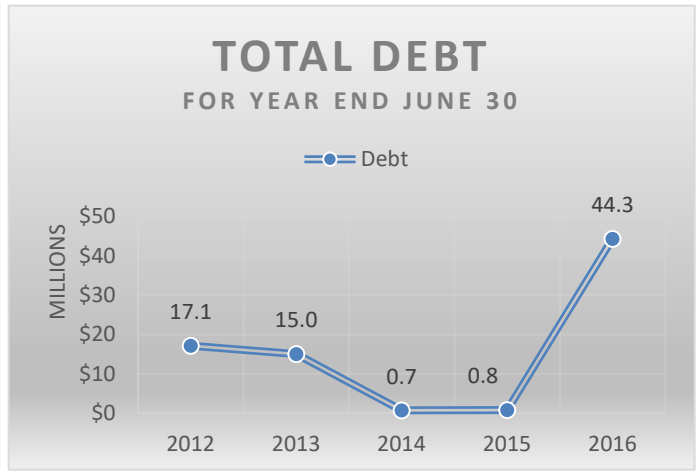
The JOC members are appointed by the individual school boards at the December meeting, each to serve a one-year term.

Financial Information

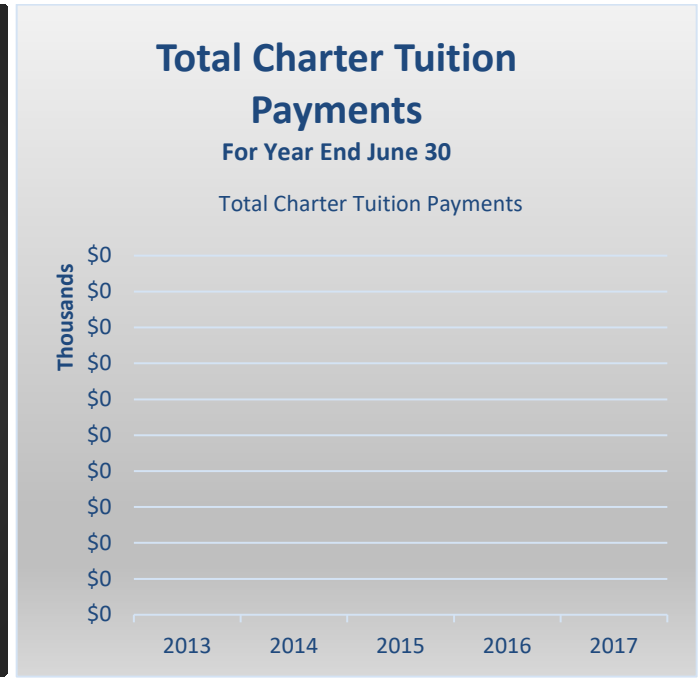
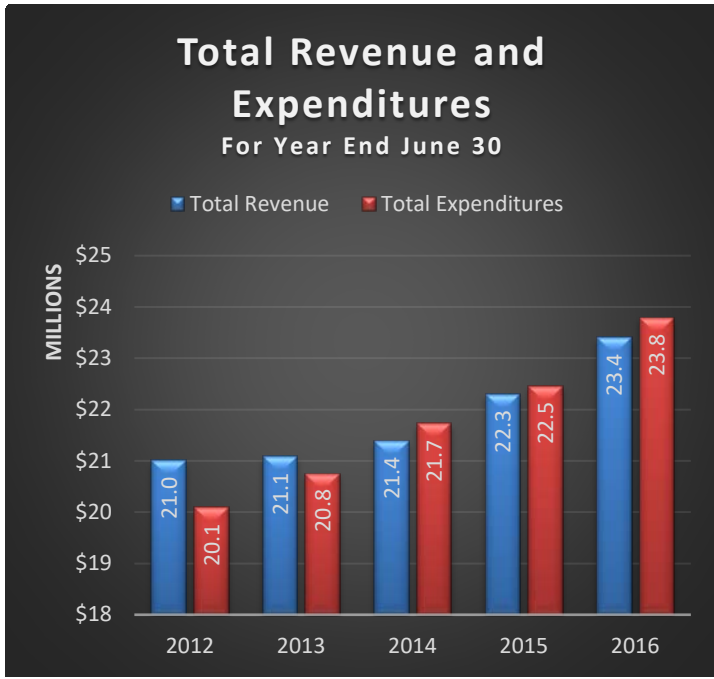
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

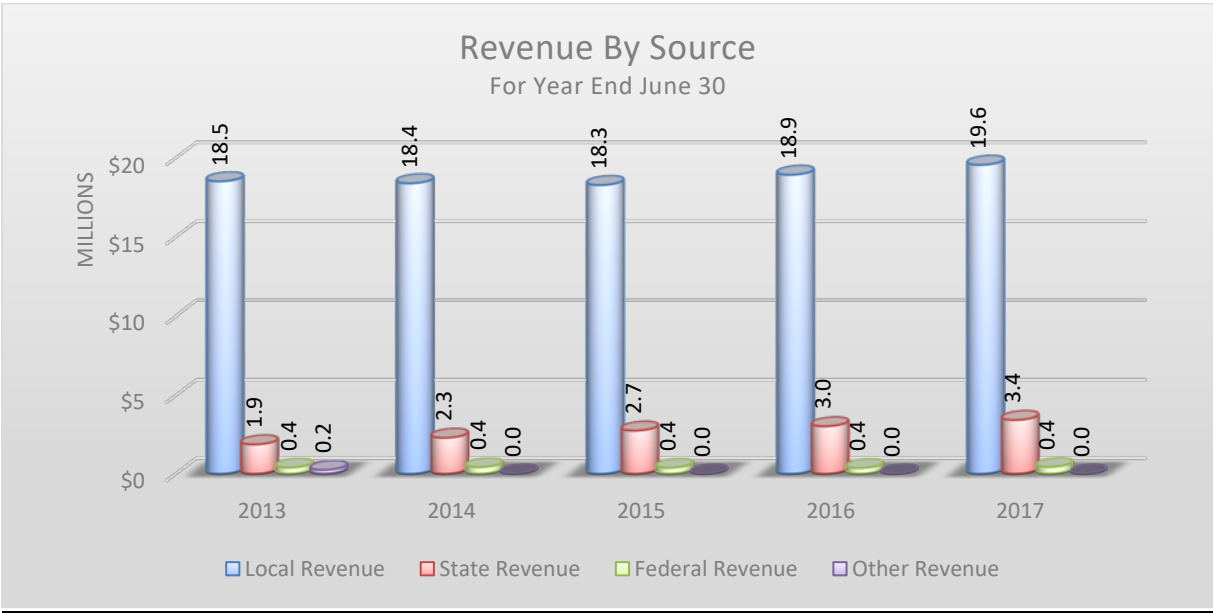


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.



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

The graphs on the following pages present School Performance Profile (SPP) scores, Pennsylvania System of School Assessment (PSSA) scores, Keystone Exam results, and 4-Year Cohort Graduation Rates for the Center obtained from PDE's data files for the 2014-15 and 2015-16 school years.¹ These scores are provided in the Center's audit report for **informational purposes only**, and they were not audited by our Department. Please note that if one of the Center's schools did not receive a score in a particular category and year presented below, the school will not be listed in the corresponding chart.² Finally, benchmarks noted in the following graphs represent the statewide average of all public school buildings in the Commonwealth that received a score in the category and year noted.³

What is a SPP score?

A SPP score serves as a benchmark for schools to reflect on successes, achievements, and yearly growth. PDE issues a SPP score using a 0-100 scale for all school buildings in the Commonwealth annually, which is calculated based on standardized testing (i.e., PSSA and Keystone exam scores), student improvement, advance course offerings, and attendance and graduation rates. Generally speaking, a SPP score of 70 or above is considered to be a passing rate.

PDE started issuing a SPP score for all public school buildings beginning with the 2012-13 school year. For the 2014-15 school year, PDE only issued SPP scores for high schools taking the Keystone Exams as scores for elementary and middle schools were put on hold due to changes with PSSA testing.⁴ PDE resumed issuing a SPP score for all schools for the 2015-16 school year.

What is the PSSA?

The PSSA is an annual, standardized test given across the Commonwealth to students in grades 3 through 8 in core subject areas, including English and Math. The PSSAs help Pennsylvania meet federal and state requirements and inform instructional practices, as well as provide educators, stakeholders, and policymakers with important information about the state's students and schools.

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 PDE's data does not provide any further information regarding the reason a score was not published for a specific school. However, readers can refer to PDE's website for general information regarding the issuance of academic scores.

³ Statewide averages were calculated by our Department based on individual school building scores for all public schools in the Commonwealth, including district schools, charters schools, and cyber charter schools.

⁴ According to PDE, SPP scores for elementary and middle schools were put on hold for the 2014-15 school year due to the state's major overhaul of the PSSA exams to align with state Common Core standards and an unprecedented drop in public schools' PSSA scores that year. Since PSSA scores are an important factor in the SPP calculation, the state decided not to use PSSA scores to calculate a SPP score for elementary and middle schools for the 2014-15 school year. Only high schools using the Keystone Exam as the standardized testing component received a SPP score.

The 2014-15 school year marked the first year that PSSA testing was aligned to the more rigorous PA Core Standards.⁵ The state uses a grading system with scoring ranges that place an individual student's performance into one of four performance levels: Below Basic, Basic, Proficient, and Advanced. The state's goal is for students to score Proficient or Advanced on the exam in each subject area.

What is the Keystone Exam?

The Keystone Exam measures student proficiency at the end of specific courses, such as Algebra I, Literature, and Biology. The Keystone Exam was intended to be a graduation requirement starting with the class of 2017, but that requirement has been put on hold until at least 2020. In the meantime, the exam is still given as a standardized assessment and results are included in the calculation of SPP scores. The Keystone Exam is scored using the same four performance levels as the PSSAs, and the goal is to score Proficient or Advanced for each course requiring the test.

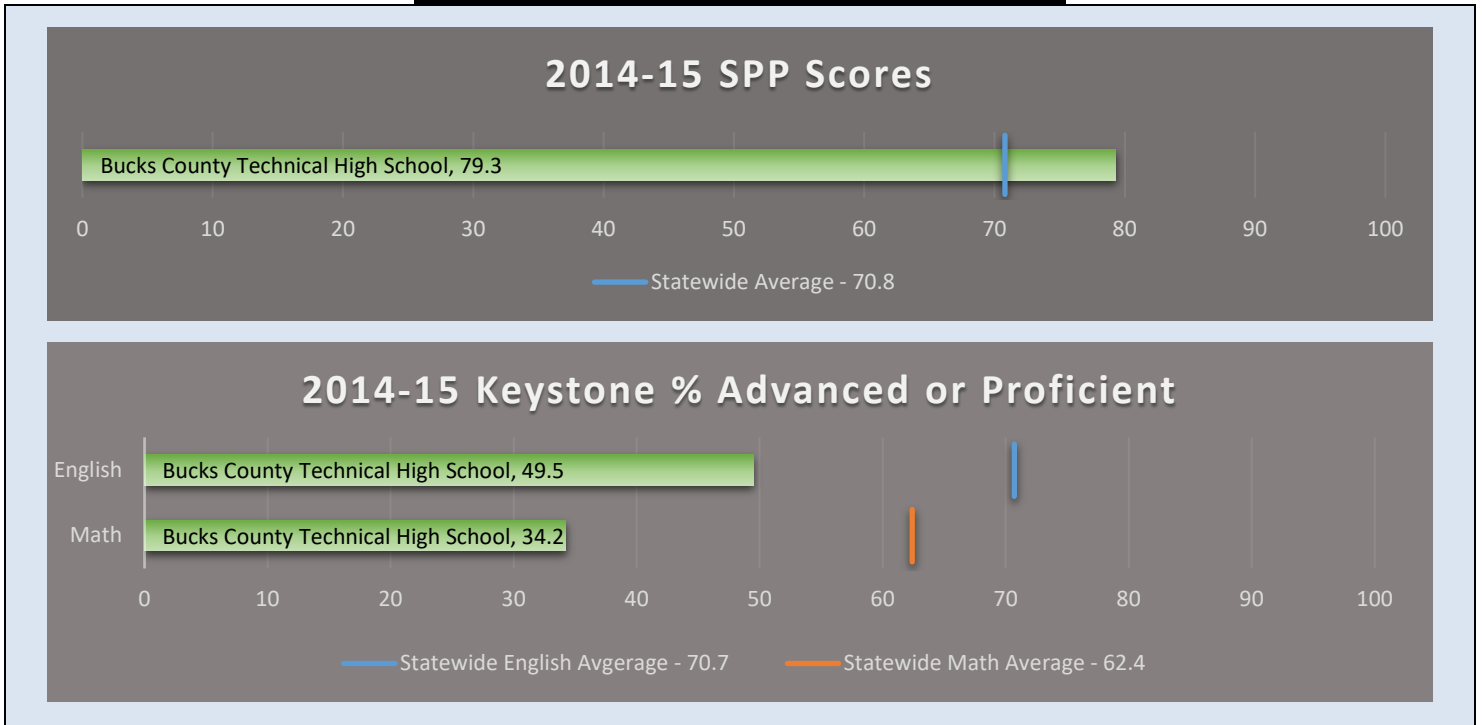
What is a 4-Year Cohort Graduation Rate?

PDE collects enrollment and graduate data for all Pennsylvania public schools, which is used to calculate graduation rates. 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. Data specific to the 4-year cohort graduation rate is presented in the graph.⁶

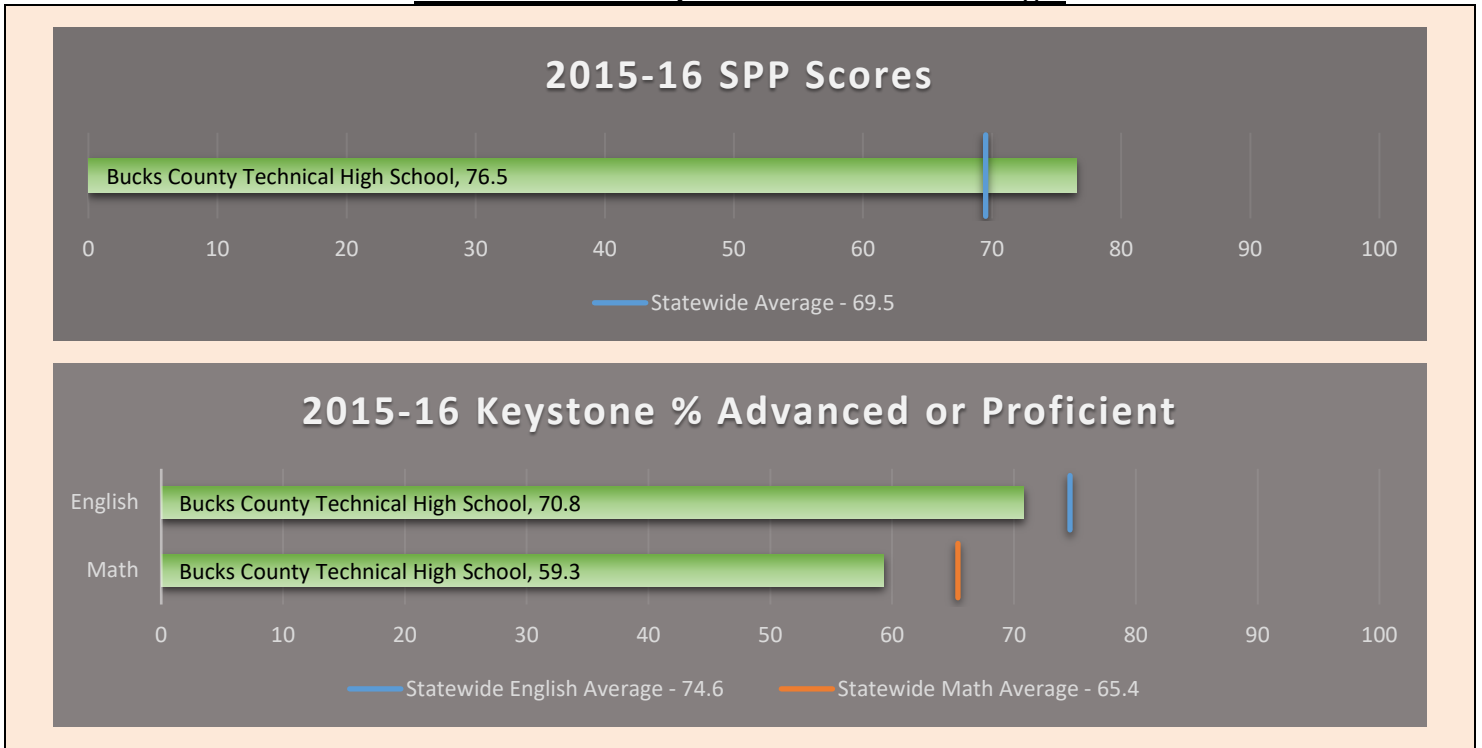
⁵ PDE has determined that PSSA scores issued beginning with the 2014-15 school year and after are not comparable to prior years due to restructuring of the exam.

⁶ PDE also calculates 5-year and 6-year cohort graduation rates. Please visit PDE's website for additional information: <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

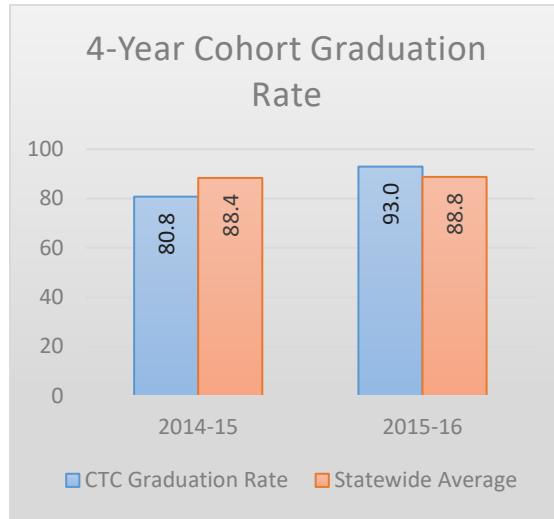
2014-15 Academic Data
School Scores Compared to Statewide Averages



2015-16 Academic Data
School Scores Compared to Statewide Averages



4-Year Cohort Graduation Rate



Status of Prior Audit Findings and Observations

Our prior audit of the Bucks County Technical High School (Center), released on September 18, 2014, resulted in one finding, as shown below. As part of our current engagement, we determined the status of corrective action taken by the Center to implement our prior audit recommendations. We interviewed Center personnel and performed audit procedures as detailed in each status section below.

Auditor General Performance Audit Report Released on September 18, 2014

Prior Finding: **The Center Lacks Sufficient Internal Controls Over Its Student Record Data**

Prior Finding Summary: During our prior audit of the Center, we found that the Center’s personnel in charge of child accounting and the Pennsylvania Information Management System (PIMS) reporting did not reconcile the PIMS final reports and the Center’s internal Student Information System membership reports to ensure accuracy.

There were no policies or procedures in place to ensure that data submitted to the Pennsylvania Department of Education (PDE) was retained for audit. Likewise, the Center did not have adequate policies or procedures in place to ensure continuity over its PIMS data submission in the event of a sudden change in personnel or child accounting vendors.

The Center did not maintain adequate manual compensating controls (i.e., supporting documentation) to support child accounting membership.

Prior Recommendations: We recommended that the Center should:

1. Retain end-of-year reports generated by the child accounting software used for reporting student data to PIMS, and reconcile the data to PIMS.
2. Retain all documentation for audit purposes.
3. If corrections were made, re-print and review student calendar fact template detail for accuracy and ensure that they reflect the correct data.
4. Develop documented procedures (e.g., procedure manuals, policies or other written instructions) to ensure continuity over PIMS data

submission if Center personnel were to leave suddenly or otherwise be unable to upload PIMS data to PDE.

Current Status:

The Center did implement all of our prior recommendations. The Center developed written administrative procedures to improve internal controls on student enrollment data reported through PIMS. Evidence of the reconciliation process is retained for audit purposes.

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

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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, and Harrisburg, PA 17120; via email to: News@PaAuditor.gov.