

# LIMITED PROCEDURES ENGAGEMENT

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Clarion County Career Center  
Clarion County, Pennsylvania

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February 2019



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Todd MacBeth, Interim Director  
Clarion County Career Center  
447 Career Lane  
Shippenville, Pennsylvania 16254

Mr. Terry Rush, Chairperson  
Clarion County Career Center  
447 Career Lane  
Shippenville, Pennsylvania 16254

Dear Mr. MacBeth and Mr. Rush:

We conducted a Limited Procedures Engagement (LPE) of the Clarion County 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, 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
  - 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. Todd MacBeth

Mr. Terry Rush

Page 2

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 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 results in this report. However, we communicated the results of our review of school safety to Center 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

February 12, 2019

cc: **CLARION COUNTY CAREER CENTER** Joint Operating Committee

## Background Information

School Characteristics 2017-18 School Year <sup>A</sup>		Mission Statement <sup>A</sup>
County	Clarion	To provide a superior hands-on, technical education that promotes core academic skills, teamwork and professionalism, which empowers our students to become productive members of an ever-changing global economy. Through the expertise and commitment of our staff, the students will be equipped with the tools necessary to develop a strong work ethic fostering leadership and a commitment to personal growth.
Full-Time or Part-Time School	Part-time CTC	
Secondary Pupils Enrolled	335	
Post-Secondary Pupils Enrolled	0	
Total Teachers	12	
Total Full or Part-Time Support Staff	13	
Total Administrators	2	
Intermediate Unit Number	6	

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

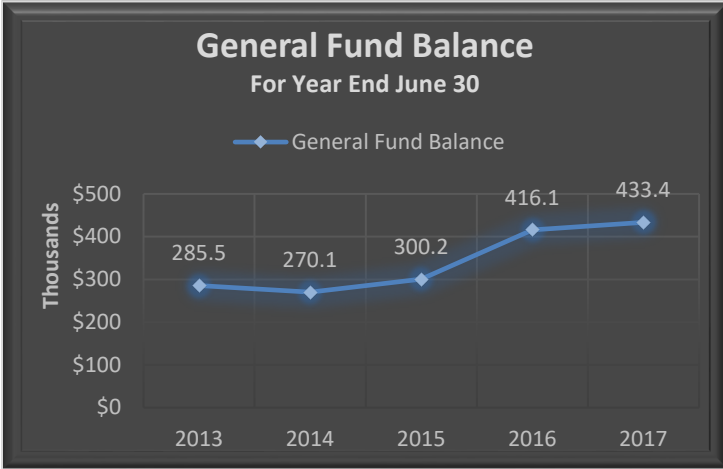
The operation, administration, and management of the Clarion County Career Center (Center) are directed by a joint operating committee (JOC), which is comprised of two members from the following school districts:

Allegheny-Clarion Valley	Clarion Area
Clarion-Limestone Area	Keystone
North Clarion County Union	Redbank Valley

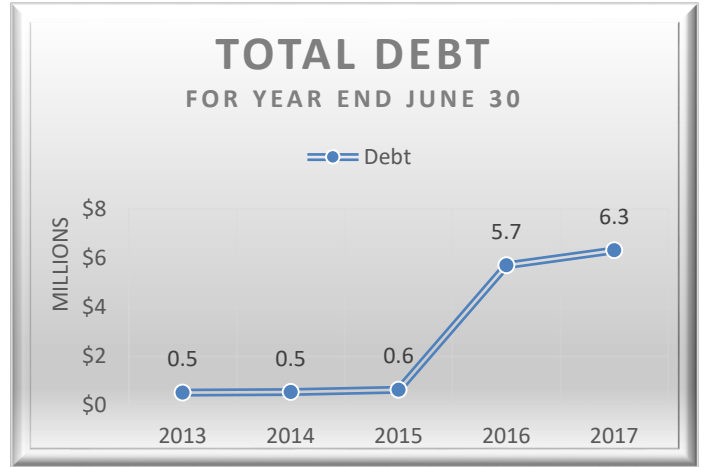
The JOC members are appointed by the individual school boards at the December meeting, each to serve a three-year term.

## Financial Information

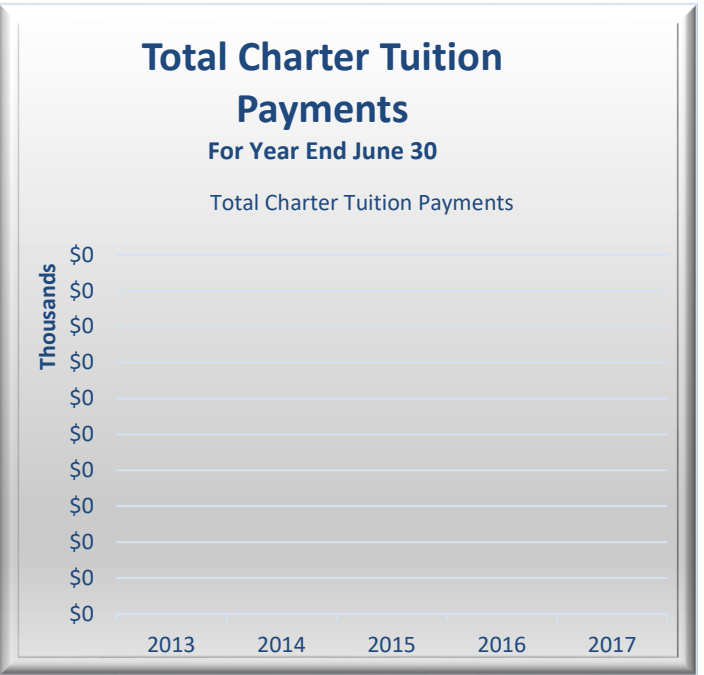
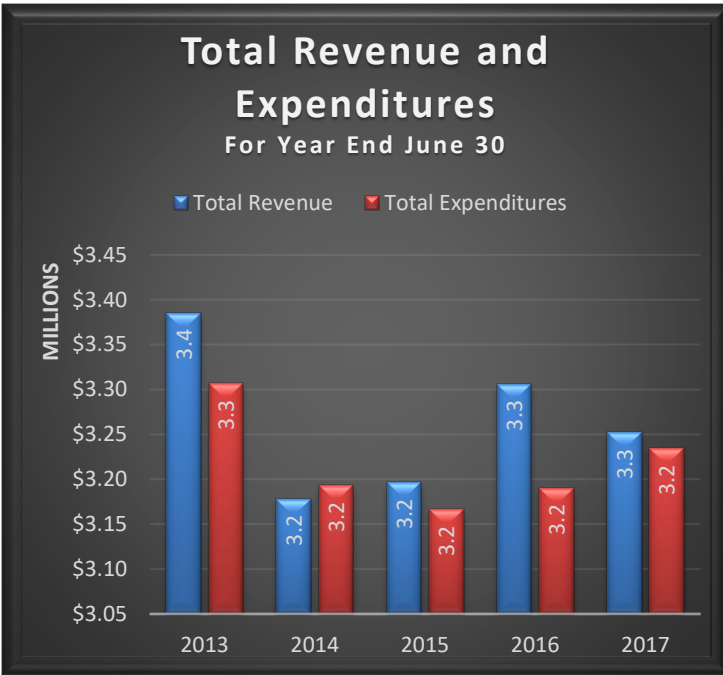
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on the PDE’s public website. This information was not audited and is presented for **informational purposes only**.



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

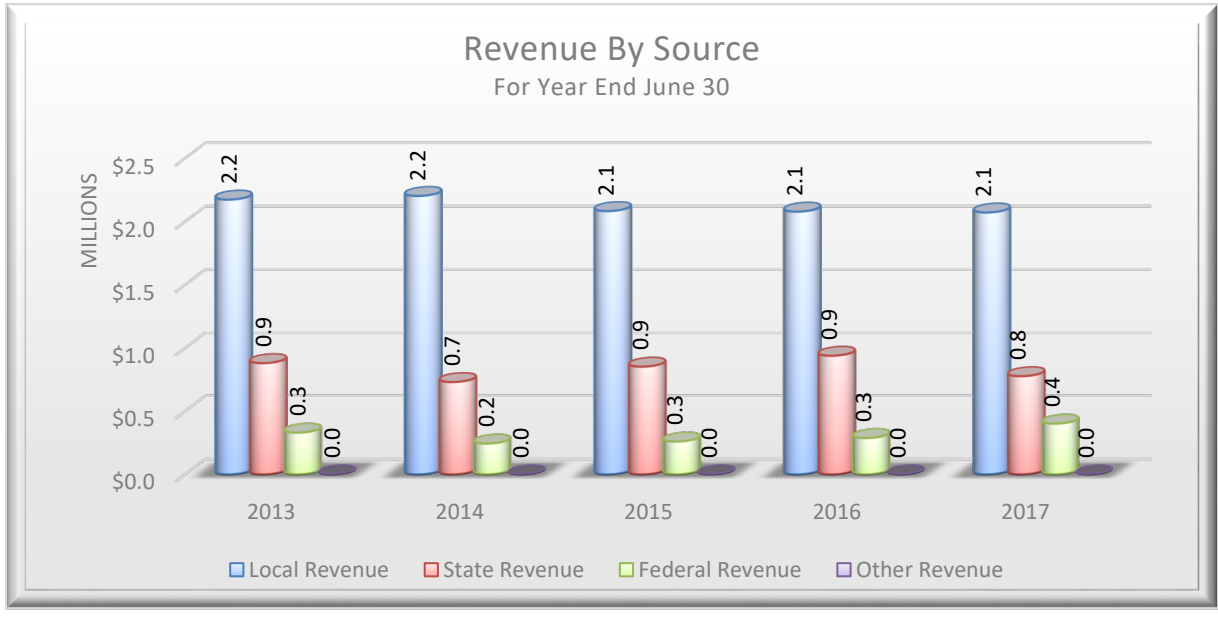


**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.



**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 the PDE each school year and apply to all public school entities.<sup>2</sup>

Part-time career and technical centers, such as the Clarion County 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 the 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 the PDE.

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

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

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**O**ur prior audit of the Clarion County 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  
Room 129 - Finance Building  
Harrisburg, PA 17120

**Mrs. Danielle Mariano**

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Pennsylvania Department of Education  
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Harrisburg, PA 17126

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**Mr. Nathan Mains**

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Pennsylvania School Boards Association  
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This letter is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:News@PaAuditor.gov).