

# LIMITED PROCEDURES ENGAGEMENT

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## Eastern Westmoreland Career and Technology Center Westmoreland County, Pennsylvania

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October 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 Weimer, Administrative Director  
Eastern Westmoreland Career and  
Technology Center  
4904 Route 982  
Latrobe, Pennsylvania 15650

Mr. Kevin Mack, Board President  
Eastern Westmoreland Career and  
Technology Center  
4904 Route 982  
Latrobe, Pennsylvania 15650

Dear Mr. Weimer and Mr. Mack:

We conducted a Limited Procedures Engagement (LPE) of the Eastern Westmoreland 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, 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. Todd Weimer  
Mr. Kevin Mack  
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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 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

October 7, 2019

cc: **EASTERN WESTMORELAND CAREER AND TECHNOLOGY CENTER**  
Joint Operating Committee

## Background Information

School Characteristics 2018-19 School Year <sup>A</sup>		Mission Statement <sup>A</sup>
County	Westmoreland	All students will complete a rigorous, relevant program that equips them with the knowledge and real world skills necessary in both post-secondary education and 21 <sup>st</sup> century careers.
Full-Time or Part-Time School	Part-Time	
Secondary Pupils Enrolled	540	
Post-Secondary Pupils Enrolled	0	
Total Teachers	20	
Total Full or Part-Time Support Staff	5	
Total Administrators	4	
Intermediate Unit Number	7	

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

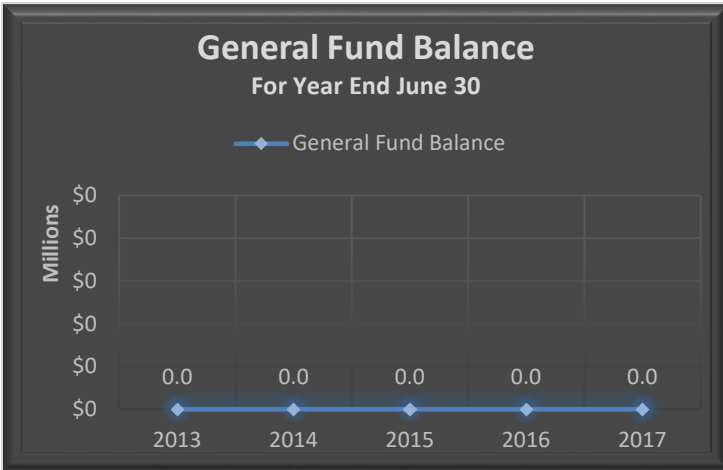
The operation, administration, and management of the Eastern Westmoreland Career and Technology Center (Center) are directed by a joint operating committee (JOC), which is comprised of nine members from the following school districts:

Derry Area                      Ligonier Valley  
Greater Latrobe

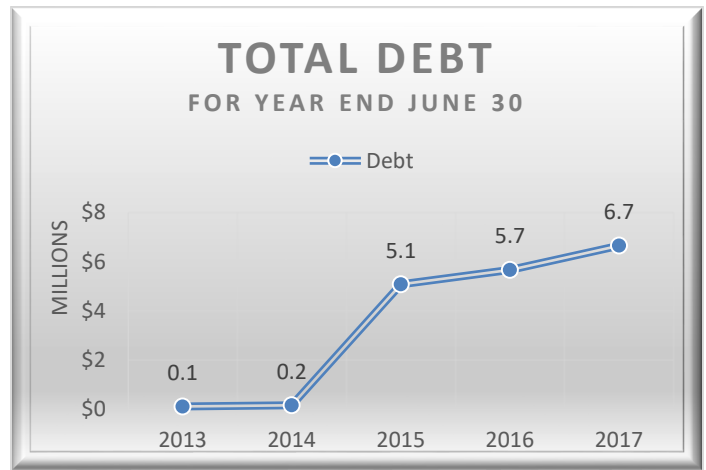
The JOC members are appointed by the individual school boards at the December meeting, each to serve a three-year term.

## Financial Information

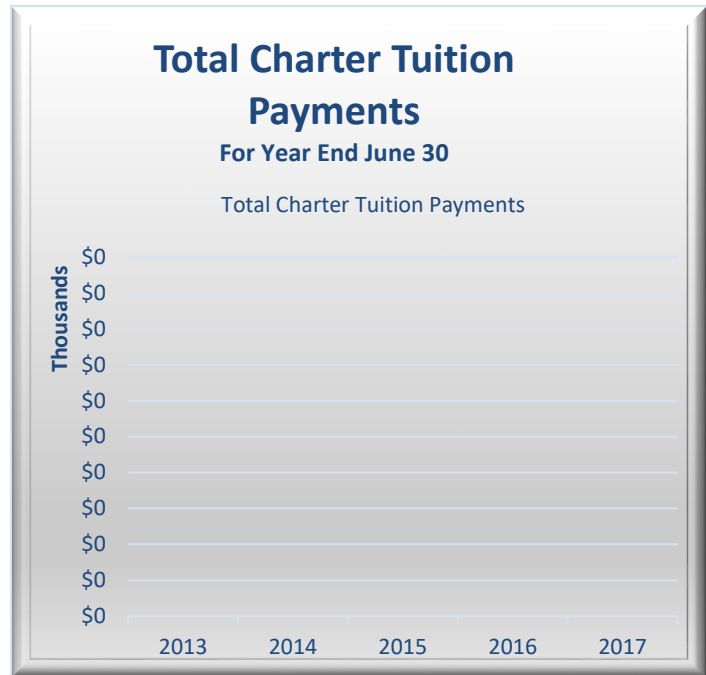
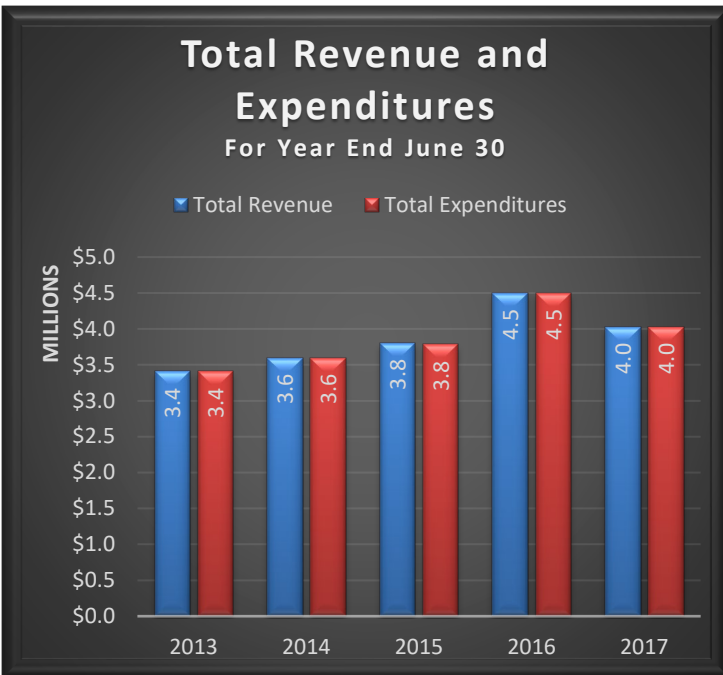
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

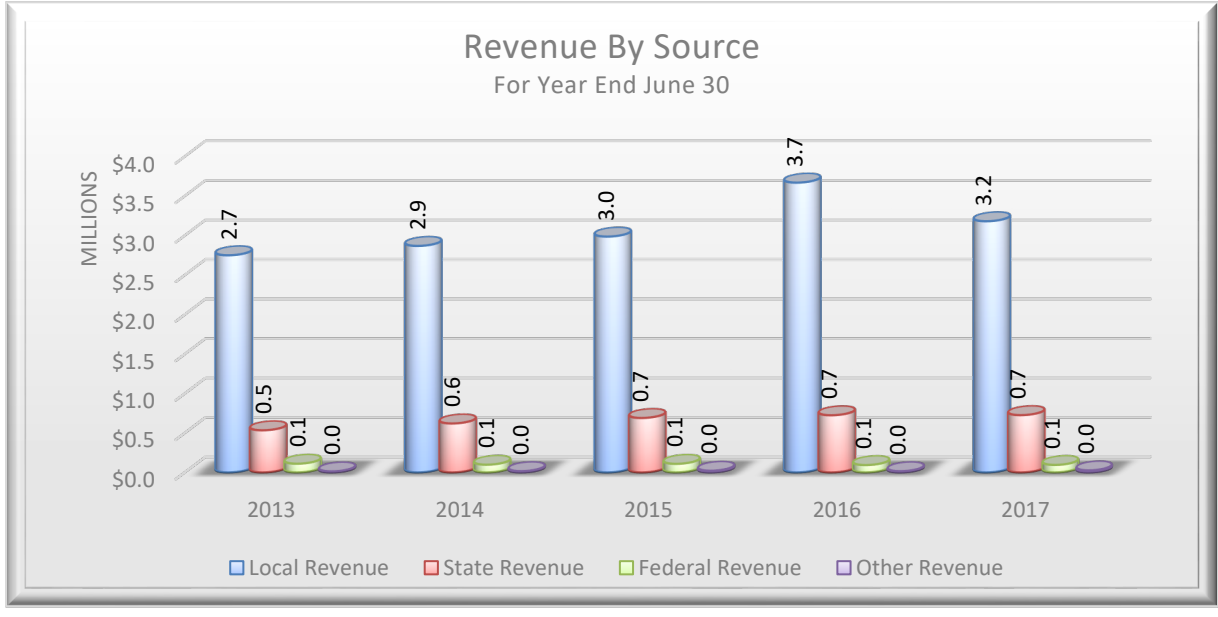


**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.



**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 Eastern Westmoreland 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.<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>

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

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**O**ur prior Limited Procedures Engagement of the Eastern Westmoreland Career and Technology Center resulted in no findings or observations.



## **Distribution List**

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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**

State Treasurer  
Room 129 - Finance Building  
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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).