

LIMITED PROCEDURES ENGAGEMENT

Erie County Technical School
Erie County, Pennsylvania

December 2018



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. H. Fred Walker, Director
Erie County Technical School
8500 Oliver Road
Erie, Pennsylvania 16509

Mr. Sam Ring, Board President
Erie County Technical School
8500 Oliver Road
Erie, Pennsylvania 16509

Dear Dr. Walker and Mr. Ring:

We conducted a Limited Procedures Engagement (LPE) of the Erie County Technical School (Technical School) 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 Technical School 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 Technical School comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Dr. H. Fred Walker

Mr. Sam Ring

Page 2

Our engagement found that the Technical School 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 Technical School officials, the Pennsylvania Department of Education, and other appropriate officials as deemed necessary.

We appreciate the Technical School's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale
Auditor General

December 7, 2018

cc: **ERIE COUNTY TECHNICAL SCHOOL** Joint Operating Committee

Background Information

School Characteristics 2017-18 School Year ^A	
County	Erie
Full-Time or Part-Time School	Part-time
Secondary Pupils Enrolled	817
Post-Secondary Pupils Enrolled	555
Total Teachers	50
Total Full or Part-Time Support Staff	17
Total Administrators	8
Intermediate Unit Number	5

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

Mission Statement^A

Erie County Technical School delivers career success to Northwest Pennsylvania through:

- Employ-ability
- Career planning
- Technical education
- Supporting academics

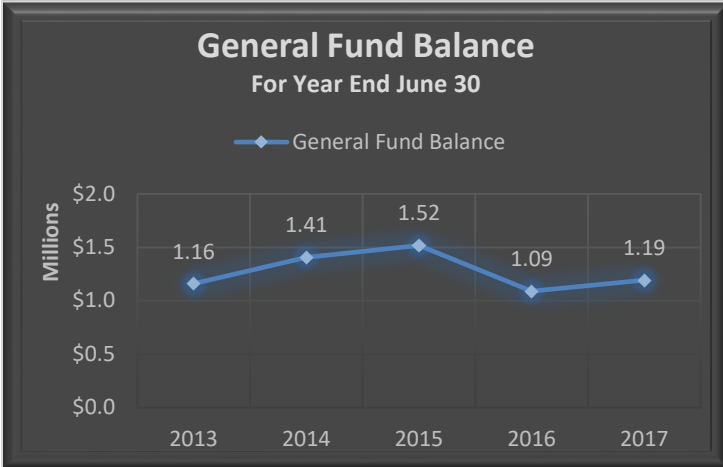
The operation, administration, and management of the Erie County Technical School (Technical School) are directed by a joint operating committee (JOC), which is comprised of 11 members from the following school districts:

Fairview	Fort LeBoeuf
General McLane	Girard
Harbor Creek	Iroquois
Millcreek Township	North East
Northwestern	Union City Area
Wattsburg Area	

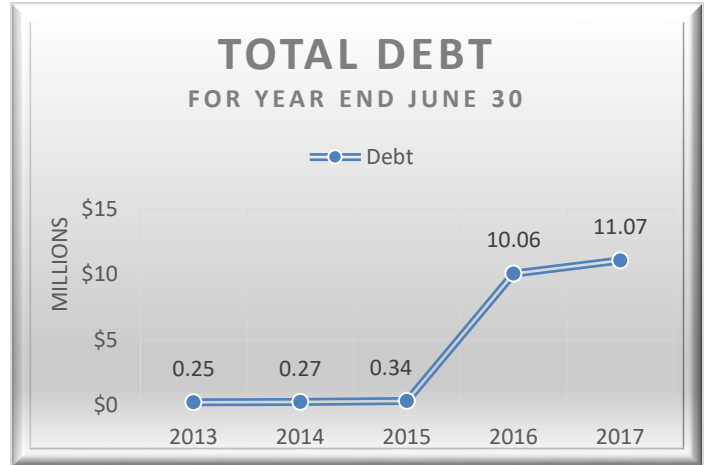
The JOC members are appointed by the individual school boards at the December meeting, each to serve a three-year term.

Financial Information

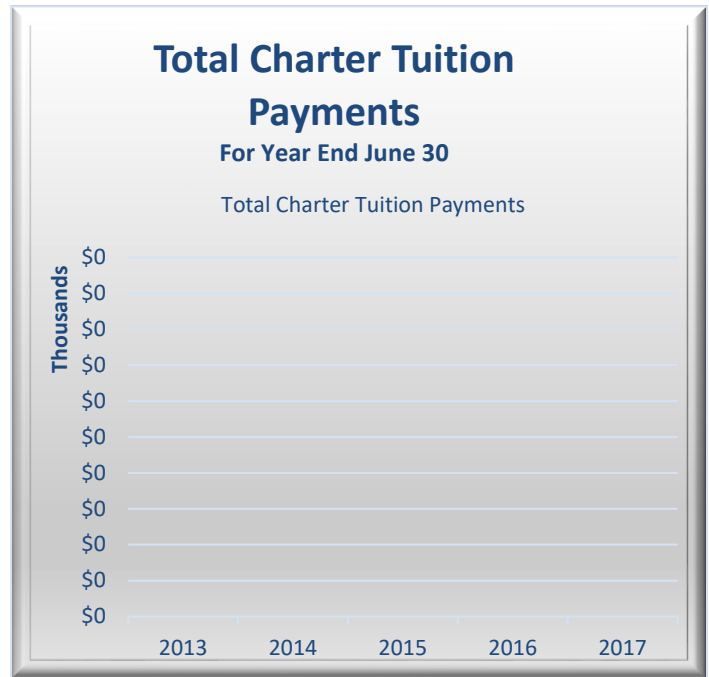
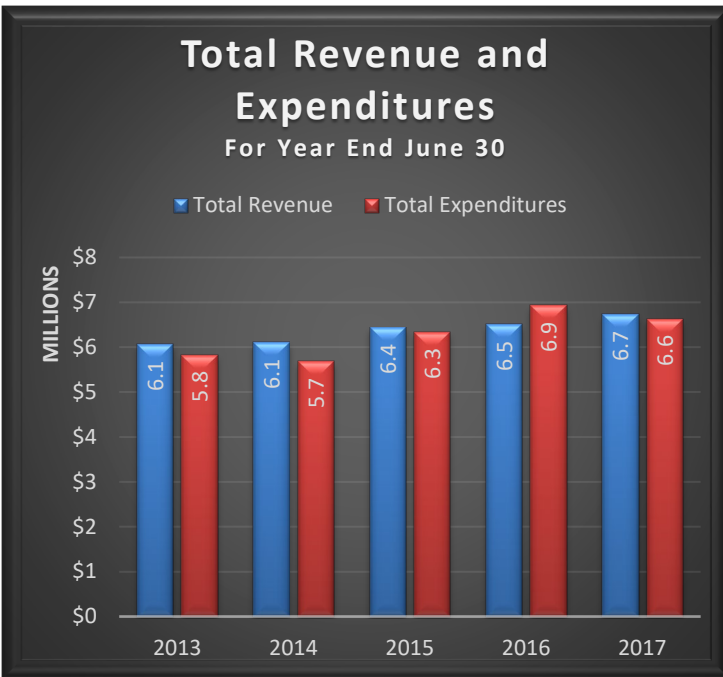
The following pages contain financial information about the Technical School obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on the PDE’s public website. This information was not audited and is presented for **informational purposes only**.



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

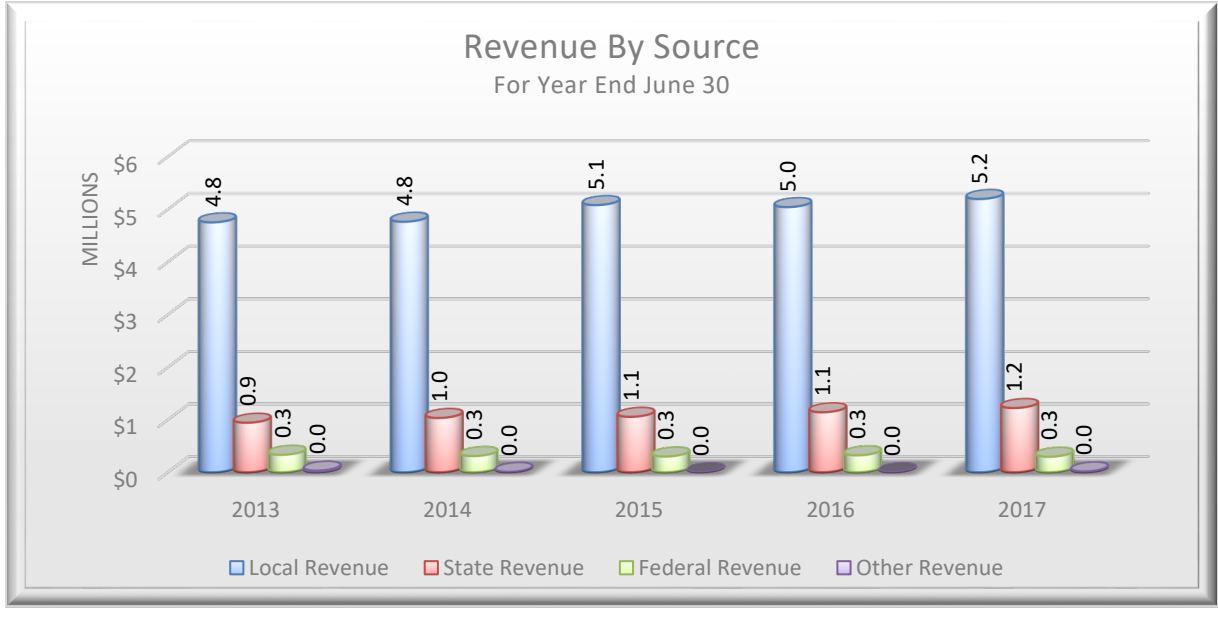


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits, Compensated Absences and Net Pension Liability.



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.¹ PSSA benchmarks and goals are determined by the PDE each school year and apply to all public school entities.²

Part-time career and technical centers, such as the Erie County Technical School, 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.³ 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.

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

² 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.

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

Status of Prior Audit Findings and Observations

Our prior audit of the Erie County Technical School resulted in no findings or observations.

Distribution List

This letter was initially distributed to the Director of the Technical School, the Joint Operating Committee, and the following stakeholders:

The Honorable Tom W. Wolf

Governor
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Harrisburg, PA 17120

The Honorable Pedro A. Rivera

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The Honorable Joe Torsella

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