LIMITED PROCEDURES ENGAGEMENT

Selinsgrove Area School District
Snyder County, Pennsylvania

March 2017
Dear Mr. Cohrs and Mr. Augustine:

We conducted a Limited Procedures Engagement (LPE) of the Selinsgrove Area School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2012, through June 30, 2015, 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 District 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 District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?
Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the District’s cooperation during the conduct of the engagement.

Sincerely,

Eugene A. DePasquale
Auditor General

February 28, 2017

cc: SELNSGROVE AREA SCHOOL DISTRICT Board of School Directors
Background Information

<table>
<thead>
<tr>
<th>School Characteristics 2016-17 School Year&lt;sup&gt;a&lt;/sup&gt;</th>
<th>Mission Statement&lt;sup&gt;a&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td>Mission: The Selinsgrove Area School District is committed to providing quality education for life-long learning.</td>
</tr>
<tr>
<td>Snyder</td>
<td><strong>Vision:</strong> We envision the Selinsgrove Area School District to be a premier, exemplary student centered organization where everyone shares in the commitment to the education and development of each student.</td>
</tr>
<tr>
<td>Total Square Miles</td>
<td>Our educational system will provide a customized, personalized learning environment that will enable each student to graduate demonstrating competency of 21st Century Skills including critical thinker, self-directed learner, effective communicator, collaborative worker, quality employee, proficient user of technology, and contributing member of a global society.</td>
</tr>
<tr>
<td>104.6</td>
<td><strong>Financial Information</strong></td>
</tr>
<tr>
<td>Resident Population&lt;sup&gt;a&lt;/sup&gt;</td>
<td>The following pages contain financial information about the District 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.</td>
</tr>
<tr>
<td>22,244</td>
<td><strong>General Fund Balance</strong></td>
</tr>
<tr>
<td>Number of School Buildings</td>
<td>For Year End June 30</td>
</tr>
<tr>
<td>4</td>
<td>General Fund Balance</td>
</tr>
<tr>
<td>Total Teachers</td>
<td>Millions</td>
</tr>
<tr>
<td>184</td>
<td>$0</td>
</tr>
<tr>
<td>Total Full or Part-Time Support Staff</td>
<td>$2</td>
</tr>
<tr>
<td>136</td>
<td>$4</td>
</tr>
<tr>
<td>Total Administrators</td>
<td>$6</td>
</tr>
<tr>
<td>13</td>
<td>$8</td>
</tr>
<tr>
<td>Total Enrollment for Most Recent School Year</td>
<td>$10</td>
</tr>
<tr>
<td>2,674</td>
<td><strong>TOTAL DEBT</strong></td>
</tr>
<tr>
<td>Intermediate Unit Number</td>
<td>For Year End June 30</td>
</tr>
<tr>
<td>16</td>
<td>Millions</td>
</tr>
<tr>
<td>District Vo-Tech School</td>
<td>$34</td>
</tr>
<tr>
<td>SUN Area</td>
<td>$37</td>
</tr>
<tr>
<td>A - Source: Information provided by the District administration and is unaudited.</td>
<td></td>
</tr>
<tr>
<td>B - Source: United States Census</td>
<td></td>
</tr>
<tr>
<td><a href="http://www.census.gov/2010census">http://www.census.gov/2010census</a></td>
<td></td>
</tr>
</tbody>
</table>

Financial Information

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 and Compensated Absences.
**Financial Information Continued**

![Bar Chart: Total Revenue and Expenditures For Year End June 30](chart1)

- **Total Revenue**: $34.3, $35.2, $36.9, $37.9, $39.0
- **Total Expenditures**: $34.2, $35.0, $37.3, $37.3, $38.4

![Line Chart: Total Charter Tuition Payments For Year End June 30](chart2)

- **Total Charter Tuition Payments**: $462.5, $509.4, $484.4, $355.3, $608.1

![Bar Chart: Revenue By Source For Year End June 30](chart3)

- **Local Revenue**: $20.5, $11.9, $2.3, $2.3, $0.3
- **State Revenue**: $21.8, $12.3, $0.9, $0.9, $0.2
- **Federal Revenue**: $22.4, $12.5, $2.0, $1.9, $0.0
- **Other Revenue**: $22.9, $13.1, $2.0, $1.9, $0.0

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*Selinsgrove Area School District Limited Procedures Engagement*
Academic Information

The following table and charts consist of School Performance Profile (SPP) scores and Pennsylvania System of School Assessment (PSSA) results for the entire District obtained from PDE’s data files.¹ These scores are presented in the District’s audit report for informational purposes only, and they were not audited by our Department.

SPP benchmarks represent the statewide average of all district school buildings in the Commonwealth.² PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.³ District SPP and PSSA scores were calculated using an average of all of the individual school buildings within the District. Scores below SPP statewide averages and PSSA benchmarks/goals are presented in red.

Districtwide SPP and PSSA Scores

<table>
<thead>
<tr>
<th>District</th>
<th>SPP Scores 2012-13</th>
<th>SPP Scores 2013-14</th>
<th>PSSA % Advanced or Proficient in Math 2011-12</th>
<th>PSSA % Advanced or Proficient in Math 2012-13</th>
<th>PSSA % Advanced or Proficient in Math 2013-14</th>
<th>PSSA % Advanced or Proficient in Reading 2011-12</th>
<th>PSSA % Advanced or Proficient in Reading 2012-13</th>
<th>PSSA % Advanced or Proficient in Reading 2013-14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statewide Benchmark</td>
<td>77.6</td>
<td>77.2</td>
<td>78</td>
<td>73</td>
<td>71</td>
<td>81</td>
<td>70</td>
<td>69</td>
</tr>
<tr>
<td>Selinsgrove Area SD</td>
<td>78.4</td>
<td>77.1</td>
<td>79.8</td>
<td>79.5</td>
<td>76.2</td>
<td>75.5</td>
<td>74.0</td>
<td>71.9</td>
</tr>
</tbody>
</table>

SPP Grade⁴

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

³ 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.

⁴ The following letter grades are based on a 0-100 point system: A (90-100), B (80-89), C (70-79), D (60-69), F (59 or below).
**Individual School Building SPP and PSSA Scores**

The following table consists of SPP scores and PSSA results for each of the District’s school buildings. Any blanks in PSSA data means that PDE did not publish a score for that school for that particular year.⁵

<table>
<thead>
<tr>
<th>School Name</th>
<th>SPP Scores</th>
<th>PSSA % Advanced or Proficient in Math</th>
<th>PSSA % Advanced or Proficient in Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statewide Benchmark</td>
<td>77.6</td>
<td>77.2</td>
<td>78</td>
</tr>
<tr>
<td>Selinsgrove Area El Sch</td>
<td>82.0</td>
<td>81.1</td>
<td>75.2</td>
</tr>
<tr>
<td>Selinsgrove Area HS</td>
<td>81.0</td>
<td>76.2</td>
<td>67.4</td>
</tr>
<tr>
<td>Selinsgrove Area MS</td>
<td>73.8</td>
<td>69.7</td>
<td>84.8</td>
</tr>
<tr>
<td>Selinsgrove Intrmd Sch</td>
<td>76.7</td>
<td>81.3</td>
<td>74.2</td>
</tr>
</tbody>
</table>

**4 Year Cohort Graduation Rates**

The 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.⁶

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⁵ PDE’s data does not provide any further information regarding the reason a score was not published.

Status of Prior Audit Findings and Observations

Our prior audit of the District resulted in no findings or observations.
Distribution List

This letter was initially distributed to the Superintendent of the District, the Board of School Directors, 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**  
Director  
Bureau of Budget and Fiscal Management  
Pennsylvania Department of Education  
4th Floor, 333 Market Street  
Harrisburg, PA 17126

**Dr. David Wazeter**  
Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

**Mr. Nathan Mains**  
Executive Director  
Pennsylvania School Boards Association  
400 Bent Creek Boulevard  
Mechanicsburg, PA 17050

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).