

LIMITED PROCEDURES ENGAGEMENT

Somerset County Technology Center Somerset County, Pennsylvania

January 2019



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

Ms. Karen Remick, Administrative Director
Somerset County Technology Center
281 Technology Drive
Somerset, Pennsylvania 15501

Ms. Dorothy Gindlesperger, JOC Chairperson
Somerset County Technology Center
281 Technology Drive
Somerset, Pennsylvania 15501

Dear Ms. Remick and Ms. Gindlesperger:

We conducted a Limited Procedures Engagement (LPE) of the Somerset County 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, 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?

Ms. Karen Remick
Ms. Dorothy Gindlesperger
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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

January 29, 2019

cc: **SOMERSET COUNTY TECHNOLOGY CENTER** Joint Operating Committee

Background Information

School Characteristics 2018-19 School Year ^A	
County	Somerset
Full-Time or Part-Time School	Part-Time
Secondary Pupils Enrolled	440
Post-Secondary Pupils Enrolled	18
Total Teachers	18
Total Full or Part-Time Support Staff	13
Total Administrators	4
Intermediate Unit Number	8

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

Mission Statement^A

It is the **vision** of the Somerset County Technology Center to be the county's leading center for technical education and related services for both high school and adult students.

To realize this vision, it is the **mission** of SCTC to provide quality career and technical education and to promote lifelong learning.

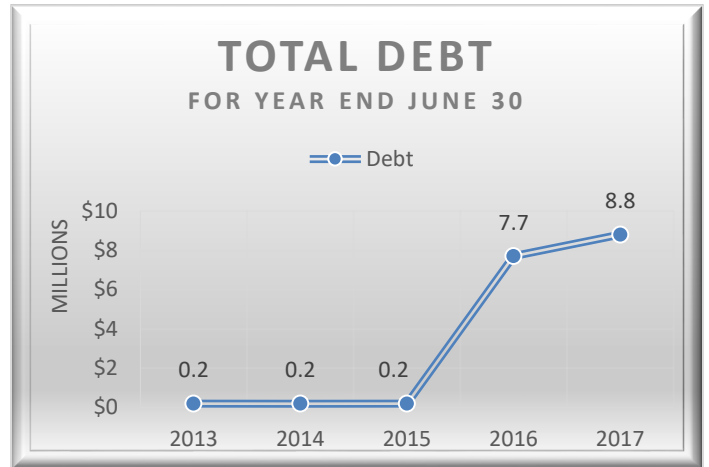
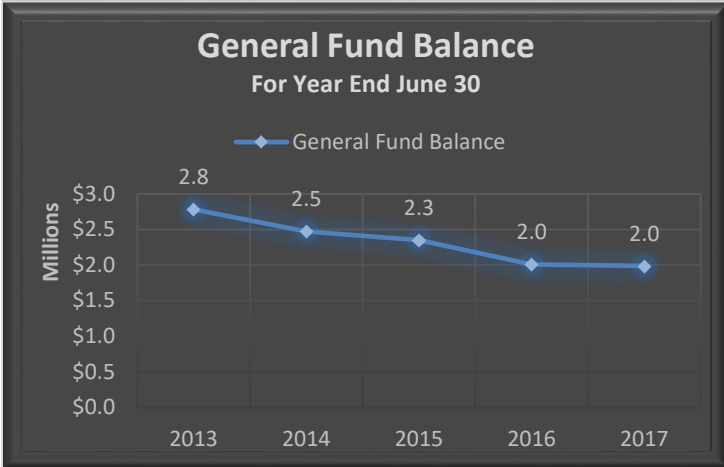
The operation, administration, and management of the Somerset County Technology Center (Center) are directed by a joint operating committee (JOC), which is comprised of ten members from the following school districts:

Berlin Brothersvalley	Meyersdale Area
North Star	Rockwood Area
Shade-Central City	Shanksville-Stonycreek
Somerset Area	Turkeyfoot Valley Area

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

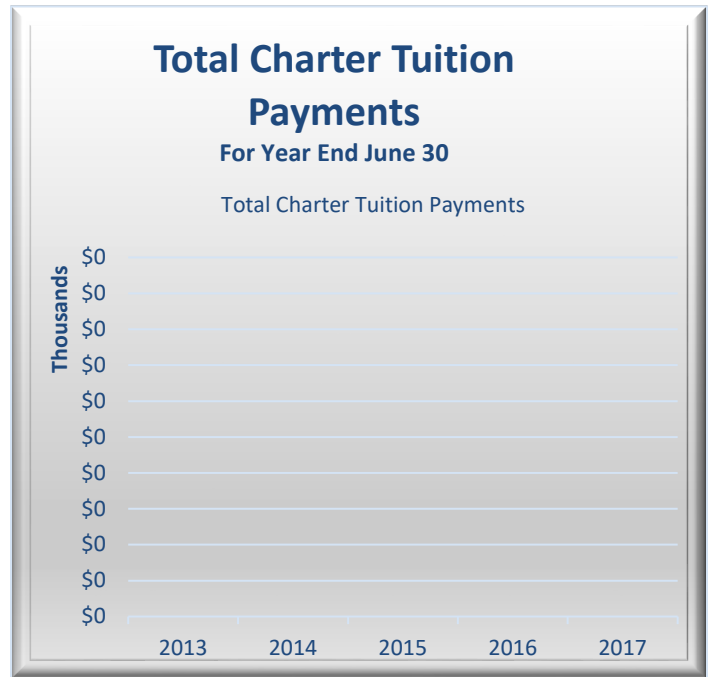
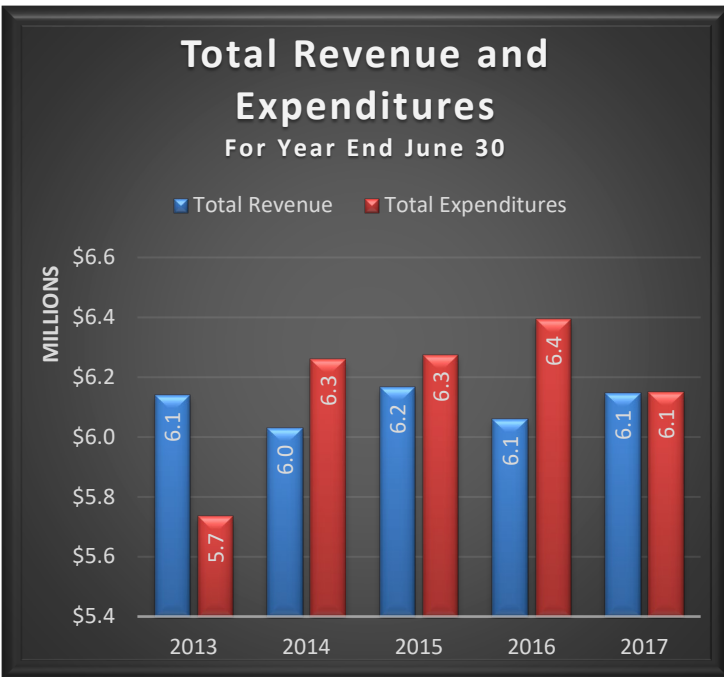
Financial Information

The following pages contain financial information about the 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**.



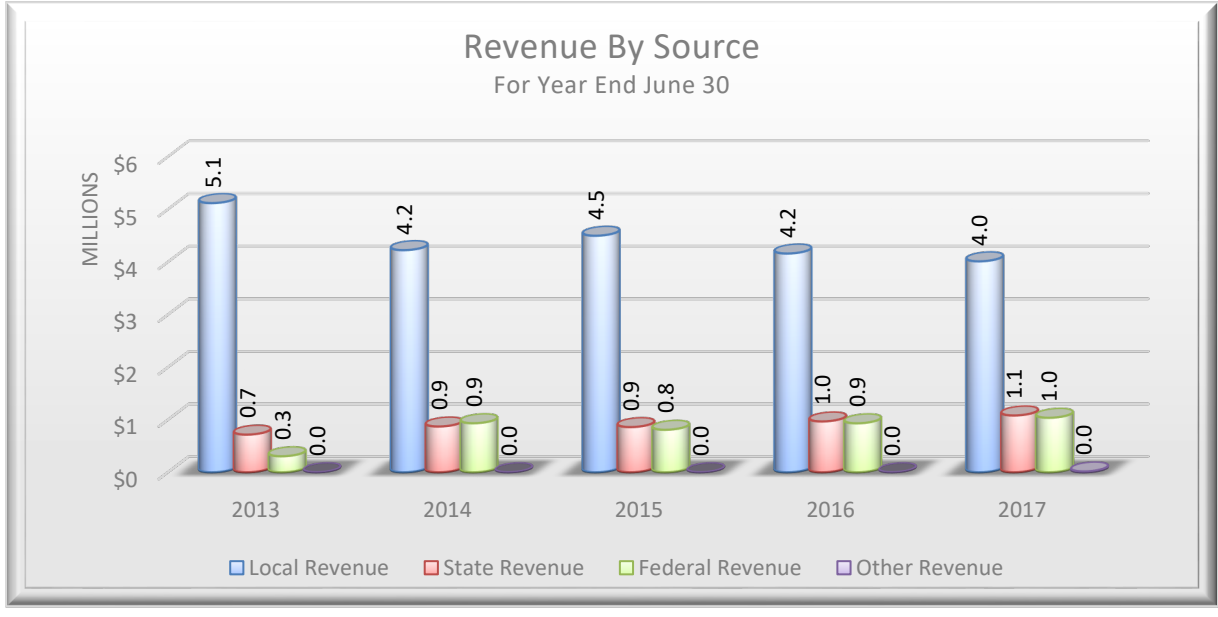
Note: General Fund Balance is comprised of the District’s Committed, Assigned and Unassigned Fund Balances.

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.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 Somerset County 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.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 Somerset County Technology Center resulted in no findings or observations.

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

State Treasurer
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Harrisburg, PA 17120

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Mr. Nathan Mains

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Pennsylvania School Boards Association
400 Bent Creek Boulevard
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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, Harrisburg, PA 17120; via email to: News@PaAuditor.gov.