

LIMITED PROCEDURES ENGAGEMENT

Admiral Peary Area Vocational-Technical School Cambria County, Pennsylvania

December 2016



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

Mr. Kenneth M. Jubas, Director
Admiral Peary Area Vocational-Technical
School
948 Ben Franklin Highway
Ebensburg, Pennsylvania 15931

Mr. Erik Thrower, Chairperson
Admiral Peary Area Vocational-Technical
School
948 Ben Franklin Highway
Ebensburg, Pennsylvania 15931

Dear Mr. Jubas and Mr. Thrower:

We conducted a Limited Procedures Engagement (LPE) of the Admiral Peary Area Vocational-Technical School (AVTS) 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 AVTS 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 AVTS comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Mr. Kenneth M. Jubas
Mr. Erik Thrower
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Our engagement found that the AVTS properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the AVTS's cooperation during the conduct of the engagement.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale
Auditor General

December 12, 2016

cc: **ADMIRAL PEARY AREA VOCATIONAL-TECHNICAL SCHOOL**
Joint Operating Committee

Background Information

School Characteristics 2015-16 School Year ^A		Mission Statement ^A
County	Cambria	<p>“The mission of the Admiral Peary AVTS is to provide continuous quality education that emphasizes a positive work ethic and attitude, teamwork, necessary career and technical skills, and prepare students for success in an ever-changing work environment.”</p>
Full-Time or Part-Time School	Part-Time	
Secondary Pupils Enrolled	468	
Post-Secondary Pupils Enrolled	0	
Total Teachers	18	
Total Full or Part-Time Support Staff	14	
Total Administrators	2	
Intermediate Unit Number	IU 8	
<p>A - Source: Information provided by the AVTS administration and is unaudited.</p>		

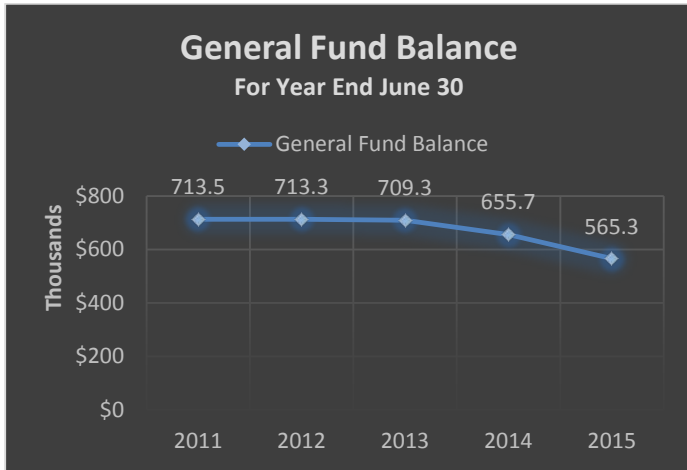
The operation, administration, and management of the AVTS are directed by a joint operating committee (JOC), which is comprised of ten members from the following school districts:

Blacklick Valley	Cambria Heights
Central Cambria	Conemaugh Valley
Northern Cambria	Penn Cambria
Portage Area	

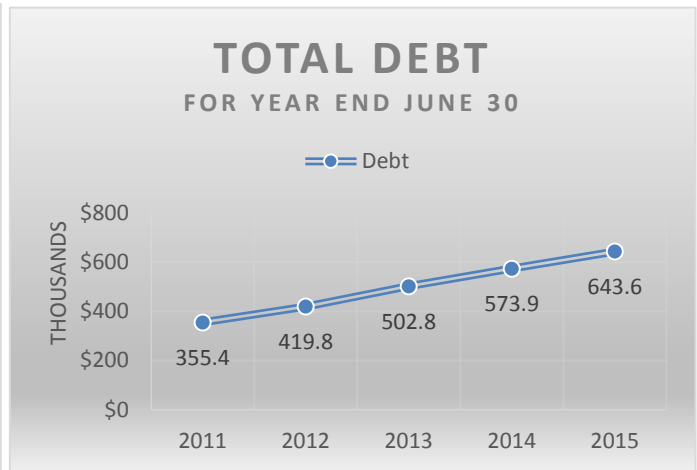
The JOC members are appointed by the individual school boards at the December meeting, each to serve a three-year term.

Financial Information

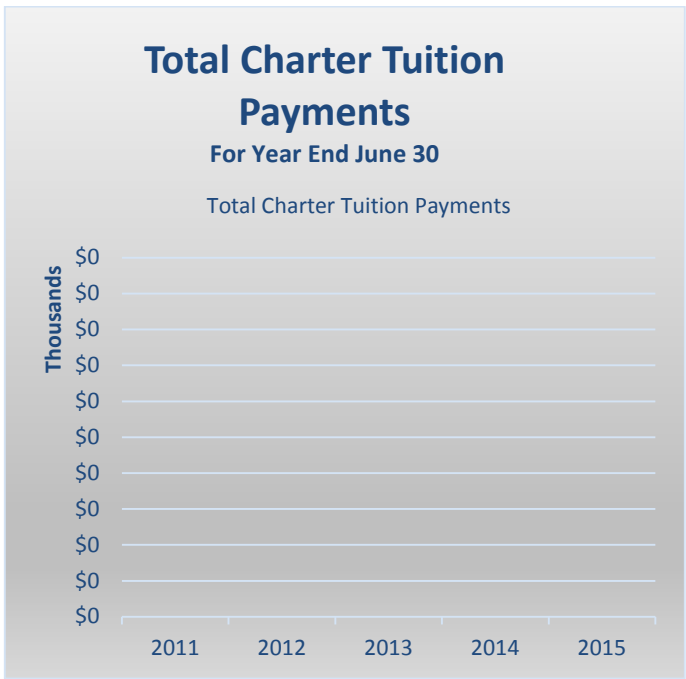
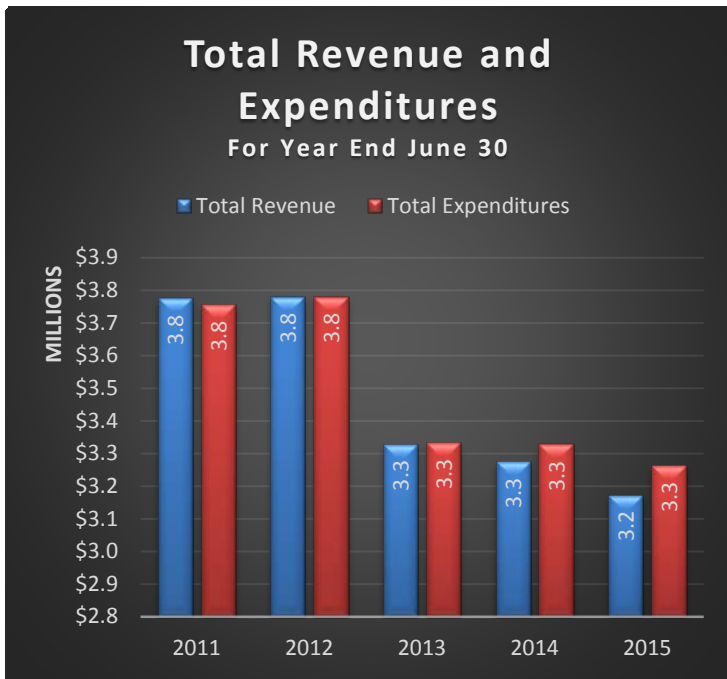
The following pages contain financial information about the AVTS obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

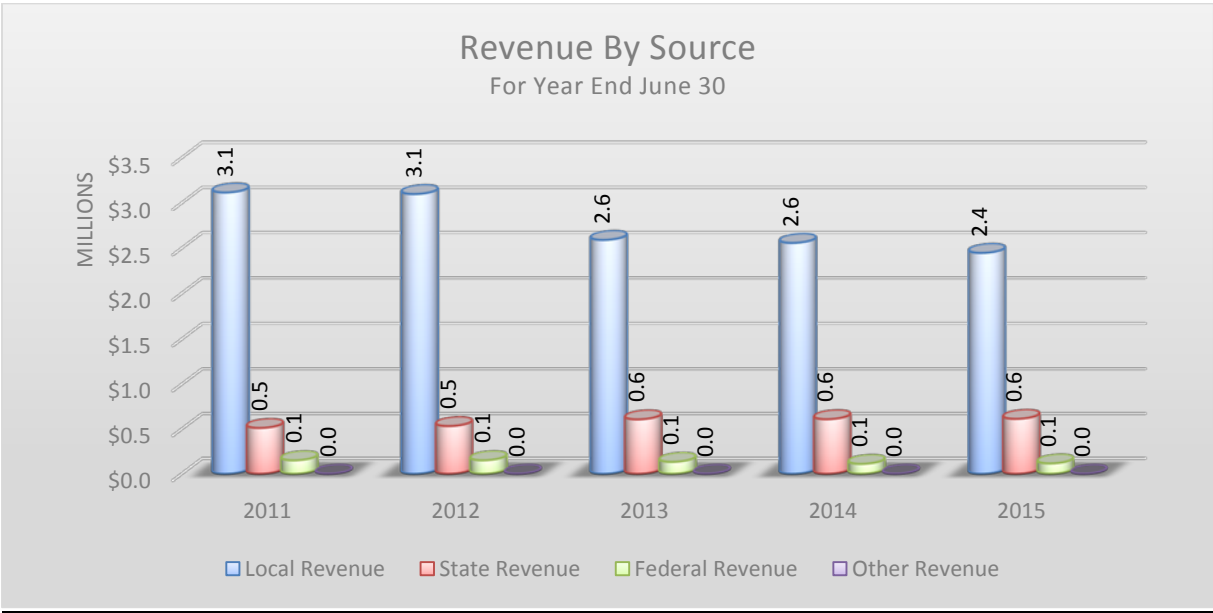


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.



Note: Area vocational-technical schools 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

The School Performance Profile benchmarks represent the statewide average of all district school buildings in the Commonwealth.¹ The Pennsylvania System of School Assessment (PSSA) benchmarks and goals are determined by PDE each school year and apply to all public school entities.²

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

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

Distribution List

This letter was initially distributed to the Director of the AVTS, the JOC, 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
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The Honorable Timothy Reese

State Treasurer
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