

LIMITED PROCEDURES ENGAGEMENT

Forbes Road Career and Technology Center Allegheny County, Pennsylvania

April 2017



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. Edward McMullen, Director
Forbes Road Career and Technology Center
607 Beatty Road
Monroeville, Pennsylvania 15146

Mr. Frank Pearsol, Board President
Forbes Road Career and Technology Center
607 Beatty Road
Monroeville, Pennsylvania 15146

Dear Mr. McMullen and Mr. Pearsol:

We conducted a Limited Procedures Engagement (LPE) of the Forbes Road 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, 2012, through June 30, 2016, 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. Edward McMullen

Mr. Frank Pearsol

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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 appreciate the Center'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

April 18, 2017

cc: **FORBES ROAD CAREER AND TECHNOLOGY CENTER** Joint Operating Committee

Background Information

School Characteristics 2015-16 School Year ^A		Mission Statement ^A
County	Allegheny	The mission of Forbes Road Career and Technology Center is to provide a quality educational program that enables all individuals to achieve their fullest potential in the pursuit of high skill employment and advanced education. Each student shall be equipped with the technical, academic, human relation and life-long learning skills necessary to adapt in a changing economy and to compete in the global marketplace.
Full-Time or Part-Time School	Part-Time	
Secondary Pupils Enrolled	722	
Post-Secondary Pupils Enrolled	12	
Total Teachers	31	
Total Full or Part-Time Support Staff	21	
Total Administrators	4	
Intermediate Unit Number	3	

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

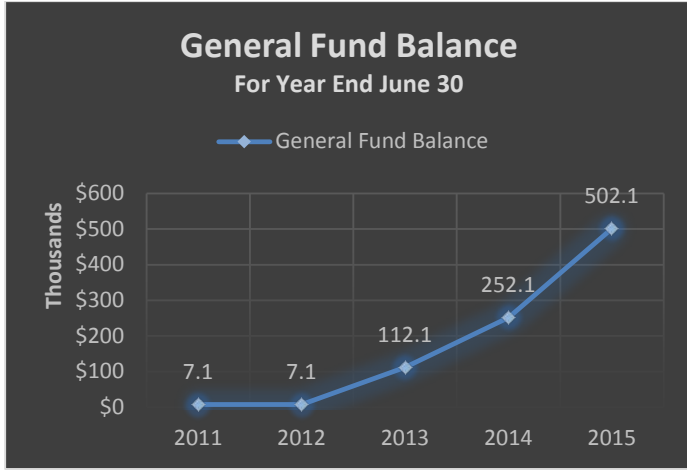
The operation, administration, and management of the Center are directed by a joint operating committee (JOC), which is comprised of nine members from the following school districts:

Allegheny Valley	Plum
East Allegheny	Riverview
Gateway	Wilkinsburg
Highlands	Woodland Hills
Penn Hills	

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

Financial Information

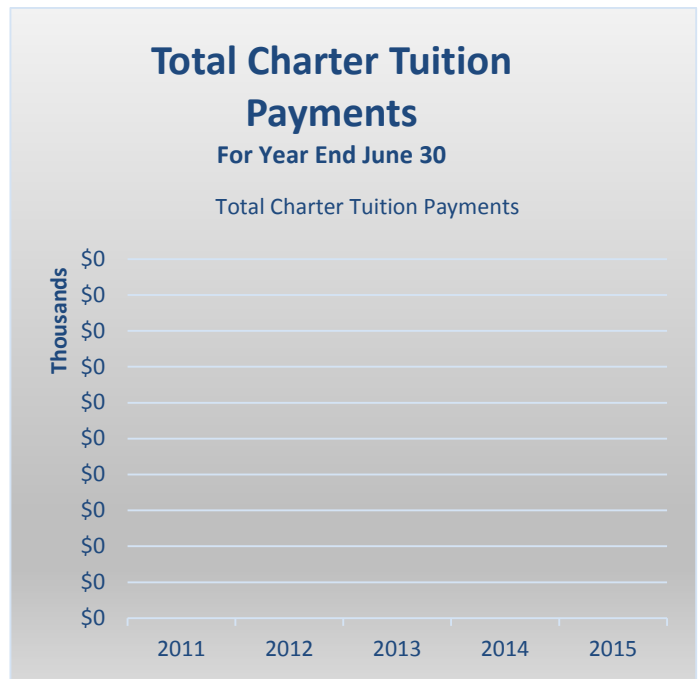
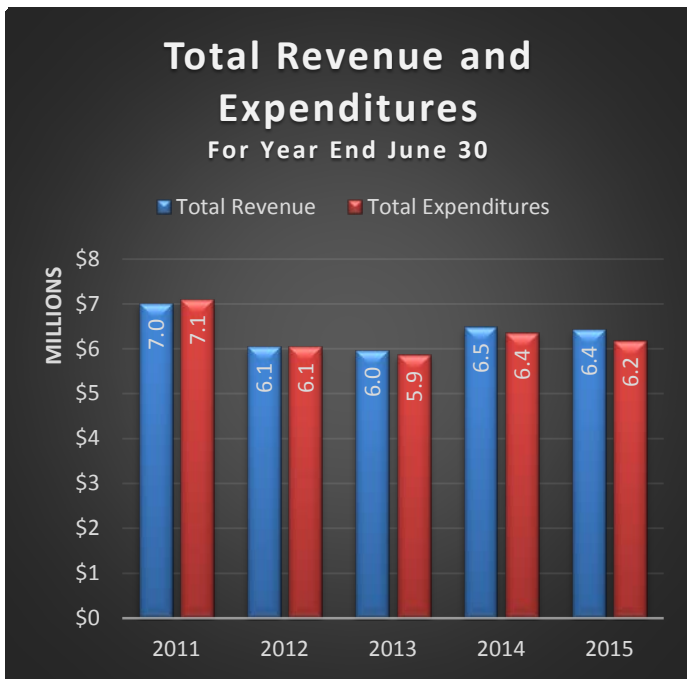
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

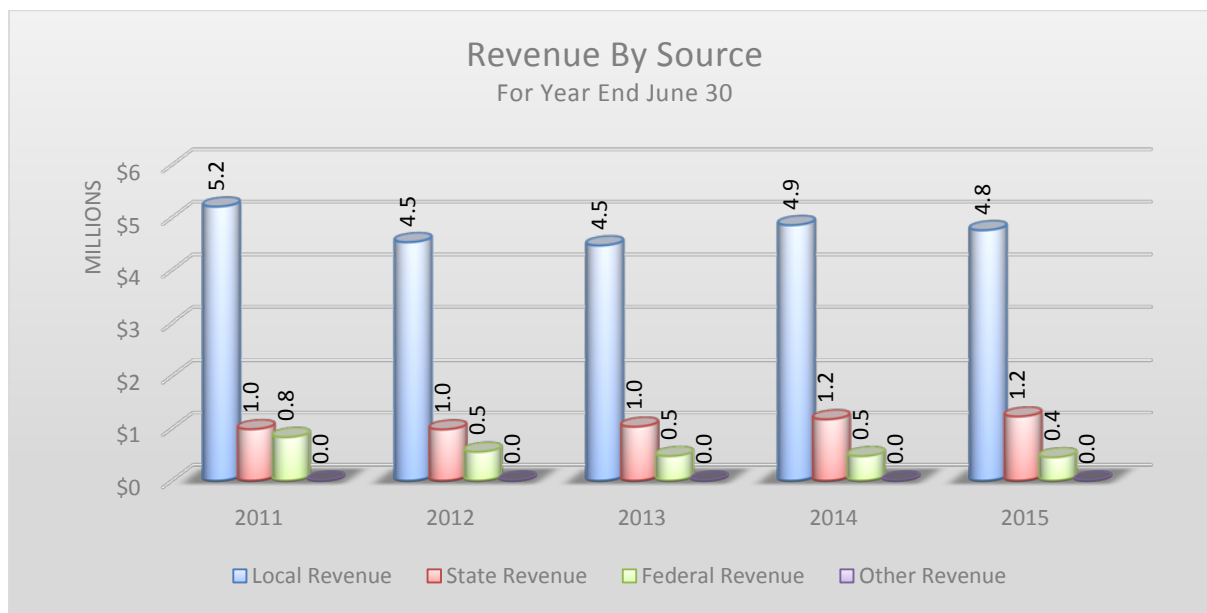


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.



Note: Career and technology 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 PDE each school year and apply to all public school entities.²

Part-time career and technical centers, such as the Forbes Road 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.³ Full-time comprehensive career and technical centers providing core content receive academic scores.

4 Year Cohort Graduation Rates

Part-time career and technology centers do not report a graduation rate. Each student's 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>.

Status of Prior Audit Findings and Observations

Our prior audit of the Center resulted in no findings or observations.

Distribution List

This letter was initially distributed to the 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
Harrisburg, PA 17120

Mrs. Danielle Mariano
Director
Bureau of Budget and Fiscal Management
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4th Floor, 333 Market Street
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Dr. David Wazeter
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400 North Third Street - Box 1724
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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. 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.