

# LIMITED PROCEDURES ENGAGEMENT

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## Tussey Mountain School District Bedford County, Pennsylvania

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May 2017



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Mark T. Bollman, Superintendent  
Tussey Mountain School District  
199 Front Street  
Saxton, Pennsylvania 16678

Mr. Aaron Martin, Board President  
Tussey Mountain School District  
199 Front Street  
Saxton, Pennsylvania 16678

Dear Mr. Bollman and Mr. Martin:

We conducted a Limited Procedures Engagement (LPE) of the Tussey Mountain 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, 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 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?
- Did the District take appropriate corrective action to address the finding made in our prior audit?

Mr. Mark T. Bollman  
Mr. Aaron Martin  
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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,

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

May 8, 2017

cc: **TUSSEY MOUNTAIN SCHOOL DISTRICT** Board of School Directors

## Background Information

School Characteristics 2015-16 School Year <sup>A</sup>	
County	Bedford/Huntingdon
<b>Total Square Miles</b>	173
<b>Resident Population<sup>B</sup></b>	7,325
<b>Number of School Buildings</b>	4 <sup>C</sup>
<b>Total Teachers</b>	91
<b>Total Full or Part-Time Support Staff</b>	66
<b>Total Administrators</b>	6
<b>Total Enrollment for Most Recent School Year</b>	987
<b>Intermediate Unit Number</b>	8
<b>District Vo-Tech School</b>	Bedford Area Vo-Tech

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

B - Source: United States Census <http://www.census.gov/2010census>.

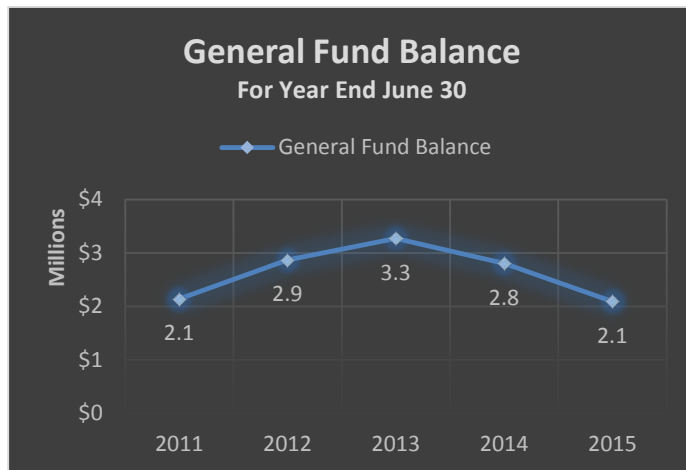
C - The number of schools is four due to the high school and junior high being in the same building.

## Mission Statement<sup>A</sup>

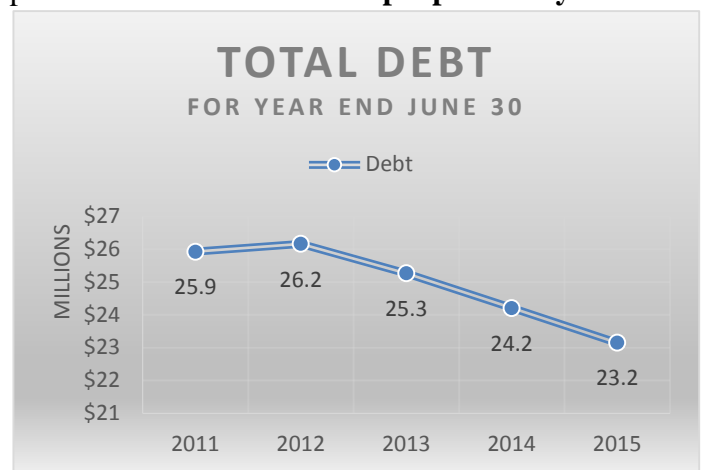
The continuing mission of Tussey Mountain School District is to provide safe, stimulating and challenging environment where every person has an equal opportunity to attain the knowledge and skills necessary to become lifelong learners who contribute positively to society.

## Financial Information

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**.

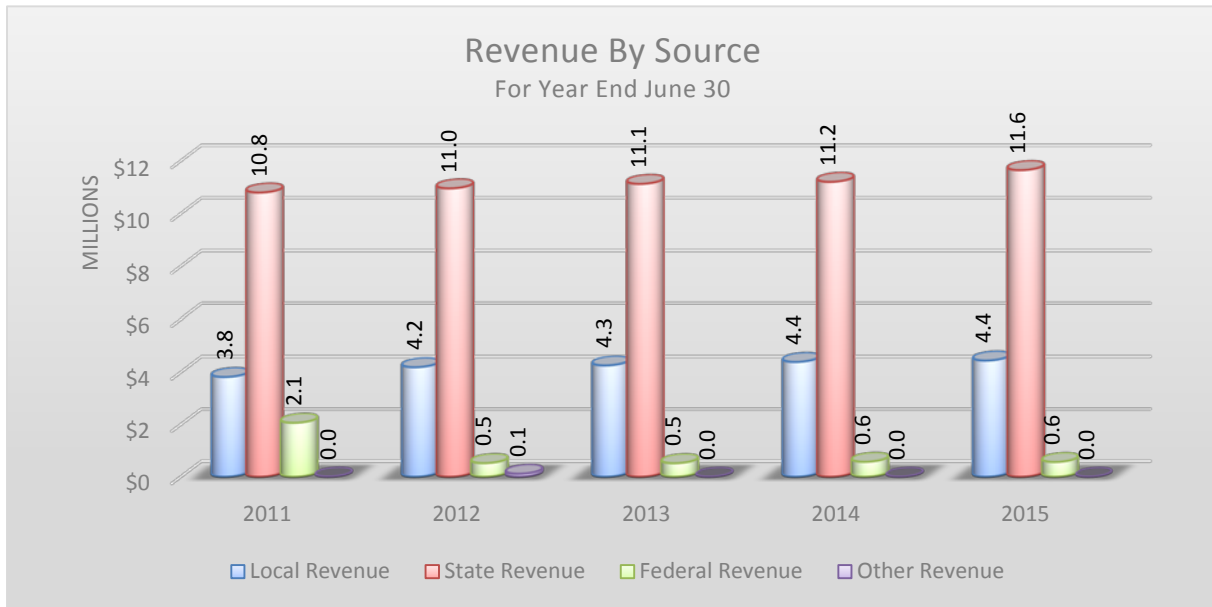
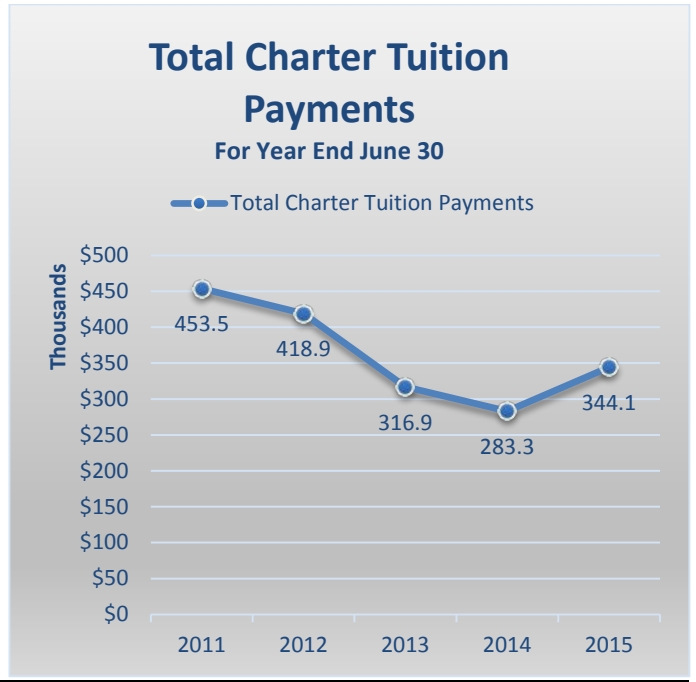
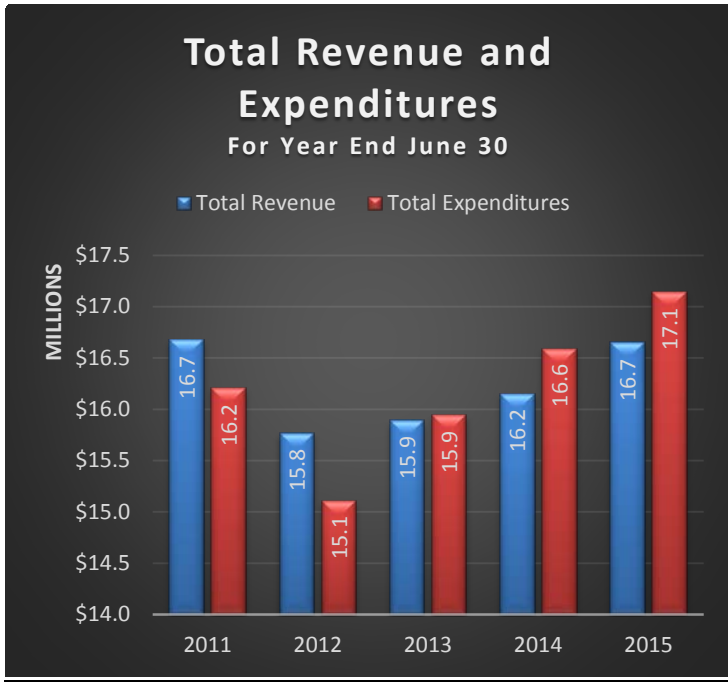


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**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



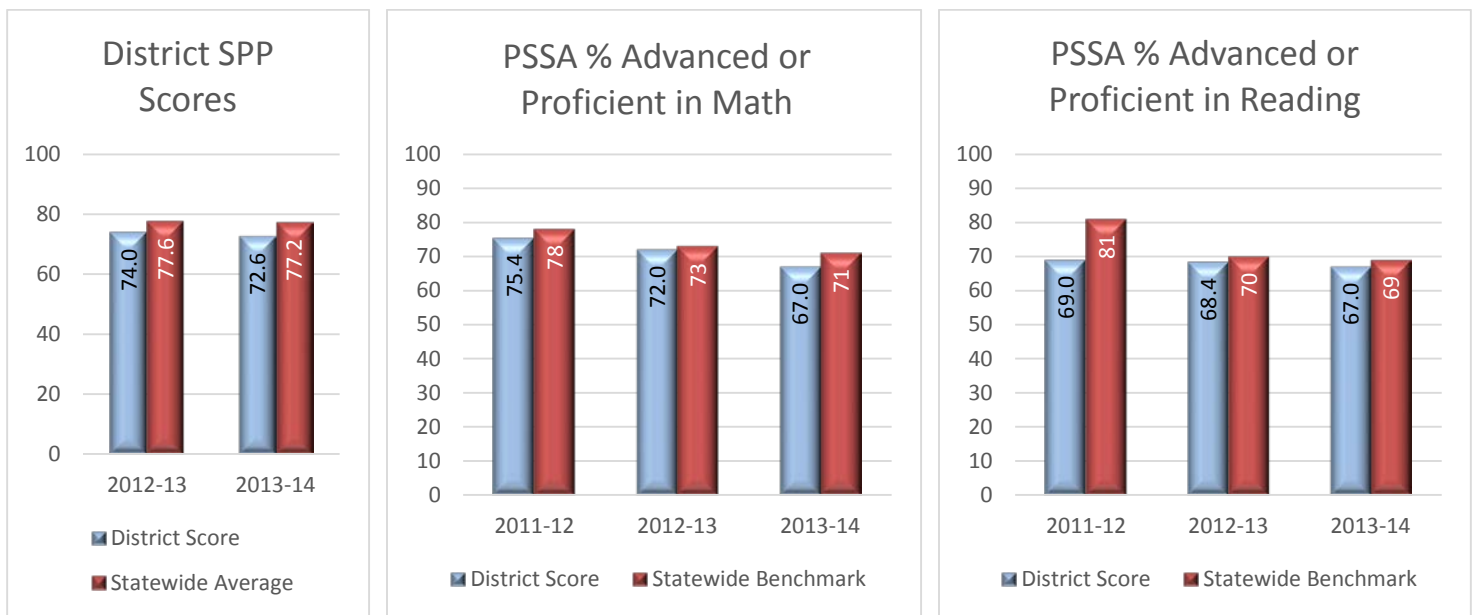
## Academic Information

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.<sup>1</sup> 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.<sup>2</sup> PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.<sup>3</sup> 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

District	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<i>Statewide Benchmark</i>	77.6	77.2	78	73	71	81	70	69
<i>Tussey Mountain SD</i>	74.0	72.6	75.4	72.0	67.0	69.0	68.4	67.0
<i>SPP Grade<sup>4</sup></i>	C	C						



<sup>1</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

<sup>2</sup> Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

<sup>3</sup> 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.

<sup>4</sup> 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).

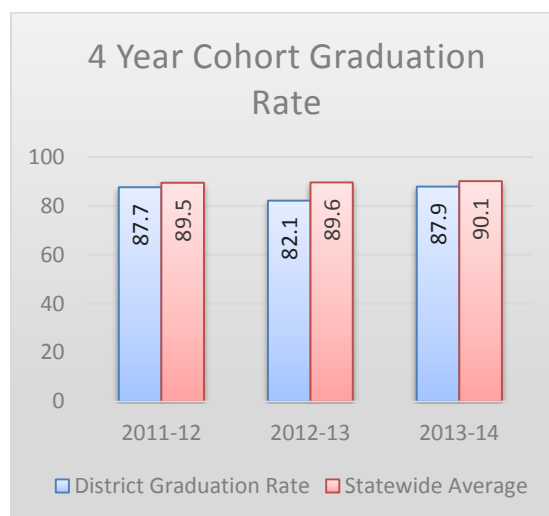
## Individual School Building SPP and PSSA Scores

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.<sup>5</sup>

School Name	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<i>Statewide Benchmark</i>	<i>77.6</i>	<i>77.2</i>	<i>78</i>	<i>73</i>	<i>71</i>	<i>81</i>	<i>70</i>	<i>69</i>
<i>Defiance Grade School</i>	<b>75.8</b>	<b>71.0</b>	<b>79.3</b>	<b>76.1</b>	<b>56.9</b>	<b>66.7</b>	<b>67.6</b>	<b>61.5</b>
<i>Robertsdale Grade School</i>	<b>78.9</b>	<b>80.3</b>	<b>85.1</b>	<b>80.9</b>	<b>74.2</b>	<b>77.3</b>	<b>72.1</b>	<b>68.2</b>
<i>Saxton-Liberty Grade School</i>	<b>69.0</b>	<b>75.4</b>	<b>82.5</b>	<b>76.9</b>	<b>74.7</b>	<b>66.1</b>	<b>65.4</b>	<b>63.7</b>
<i>Tussey Mountain High School</i>	<b>73.2</b>	<b>71.8</b>	<b>54.1</b>	<b>50.6</b>	<b>57.0</b>	<b>57.7</b>	<b>69.5</b>	<b>72.2</b>
<i>Tussey Mountain Junior High</i>	<b>73.0</b>	<b>64.3</b>	<b>76.0</b>	<b>75.4</b>	<b>72.2</b>	<b>77.4</b>	<b>67.4</b>	<b>69.5</b>

## 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.<sup>6</sup>



<sup>5</sup> PDE's data does not provide any further information regarding the reason a score was not published.

<sup>6</sup> <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.

## Status of Prior Audit Findings and Observations

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Our prior audit of the District released on November 15, 2013, resulted in one finding, as shown below. As part of our current engagement, we determined the status of corrective action taken by the District to implement our prior audit recommendations. We reviewed the District's written response provided to PDE, interviewed District personnel, and performed audit procedures as detailed in each status section below.

### Auditor General Performance Audit Report Released on November 15, 2013

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**Prior Finding:** **Errors in Reporting Pupil Membership Data Resulted in a Net Tuition Underpayment Totaling \$14,670**

Prior Finding Summary: During our prior audit, we found student membership reports submitted to PDE by the District for years ending June 30, 2010, and June 30, 2011, contained errors in the reporting of pupil membership days for children placed in private homes (foster students).

Prior Recommendations: Our prior audit finding recommended that the District should:

1. Adopt internal controls over the child accounting collection and reporting.
2. Thoroughly review all child accounting data for accuracy prior to submission to PDE.
3. Perform a detailed review of PDE's Preliminary Summary of Child Accounting report to ensure accurate reporting of pupils.
4. Review subsequent year Pennsylvania Information Management System (PIMS) reports for errors and resubmit to PDE, if necessary.

We also recommended that PDE should:

5. Adjust future District allocations to correct the net underpayment of \$14,670.

Current Status: During our current review, we found the District has implemented the recommendations from our prior audit. The District has established internal controls that include reconciliation of data uploaded to PIMS prior to submission. District officials responsible for PIMS entry and submission of PIMS data to PDE have been provided training on these subjects. In addition, the District continues to obtain and reconcile agency letters to ensure the foster students are properly classified. The



District reviewed subsequent years of membership reports submitted to PDE and did not find errors. However, as of the last day of our current review, April 19, 2017, PDE has not implemented our recommendation. We again recommend that PDE makes adjustments to future allocations to correct the \$14,670 underpayment.

## **Distribution List**

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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  
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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](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).