

LIMITED PROCEDURES ENGAGEMENT

Camp Hill School District
Cumberland County, Pennsylvania

February 2017



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Patricia Sanker, Acting Superintendent
Camp Hill School District
2627 Chestnut Street
Camp Hill, Pennsylvania 17011

Mr. Stephen Karl, Board President
Camp Hill School District
2627 Chestnut Street
Camp Hill, Pennsylvania 17011

Dear Dr. Sanker and Mr. Karl:

We conducted a Limited Procedures Engagement (LPE) of the Camp Hill 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?
- Did the District take appropriate corrective action to address the findings made in our prior audit, and were the actions taken into effect?

Dr. Patricia Sanker
Mr. Stephen Karl
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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

February 9, 2017

cc: **CAMP HILL SCHOOL DISTRICT** Board of School Directors

Background Information

School Characteristics 2015-16 School Year ^A	
County	Cumberland
Total Square Miles	2.2
Resident Population^B	7,888
Number of School Buildings	3
Total Teachers	103
Total Full or Part-Time Support Staff	91
Total Administrators	7
Total Enrollment for Most Recent School Year	1,328
Intermediate Unit Number	15
District Vo-Tech School	Cumberland Perry Area Vocational Technical School

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

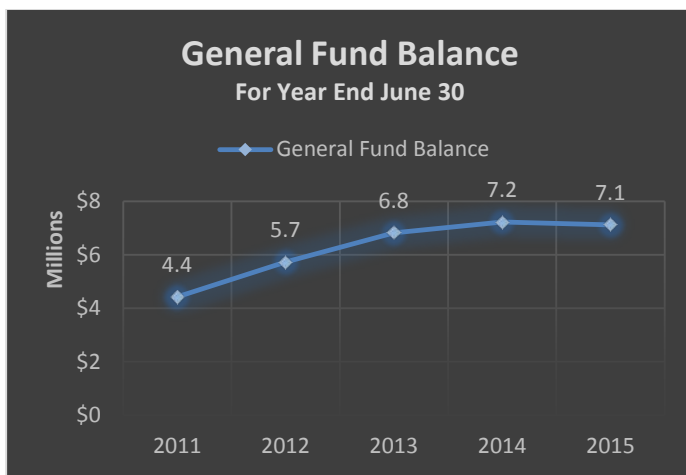
B - Source: United States Census
<http://www.census.gov/2010census>

Mission Statement^A

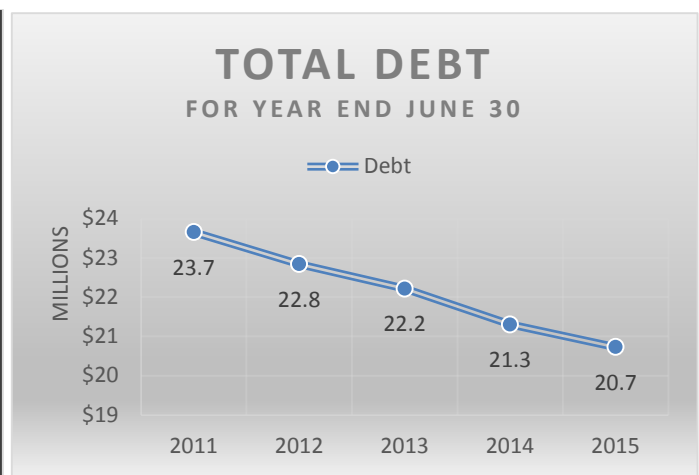
The Camp Hill learning community is committed to providing all students with foundational skills, knowledge and opportunities for lifelong success.

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**.

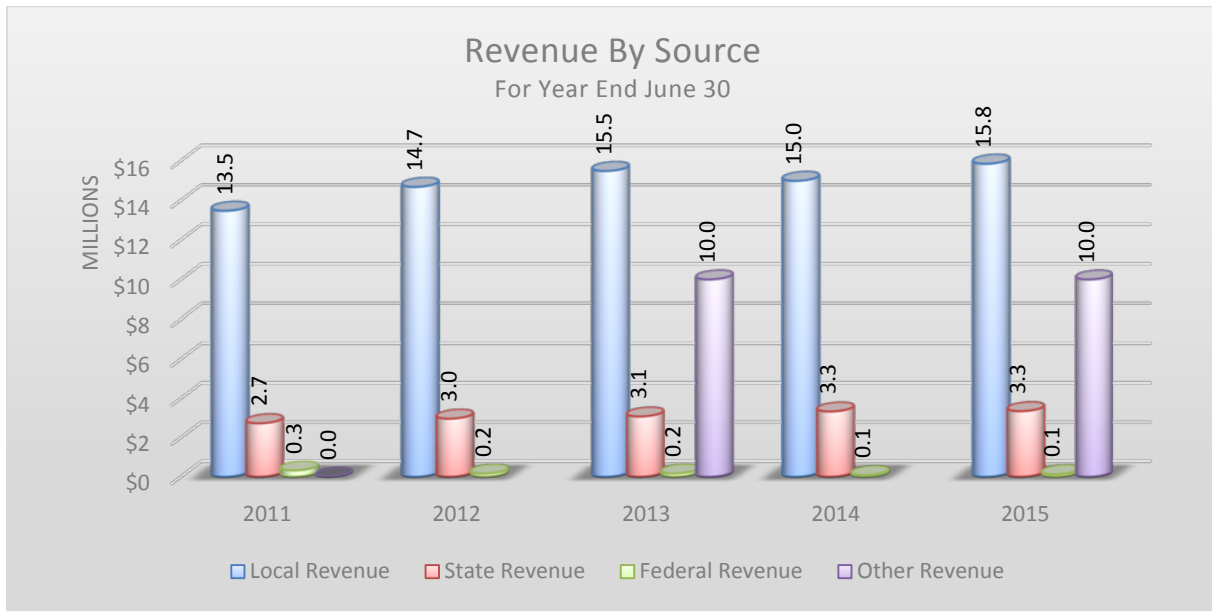
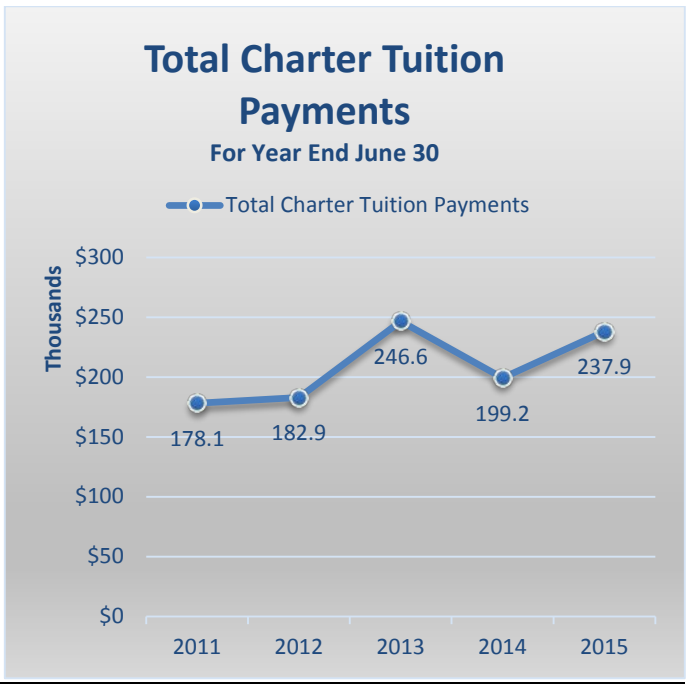
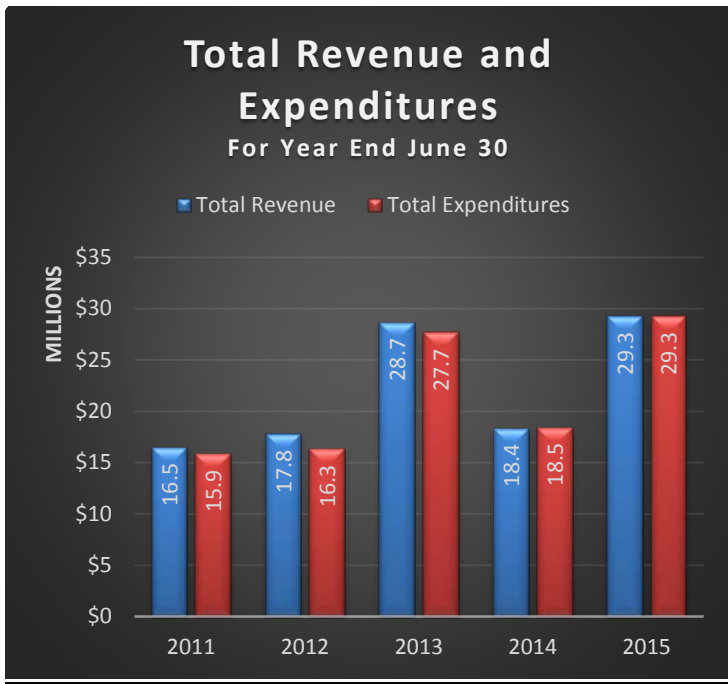


Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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



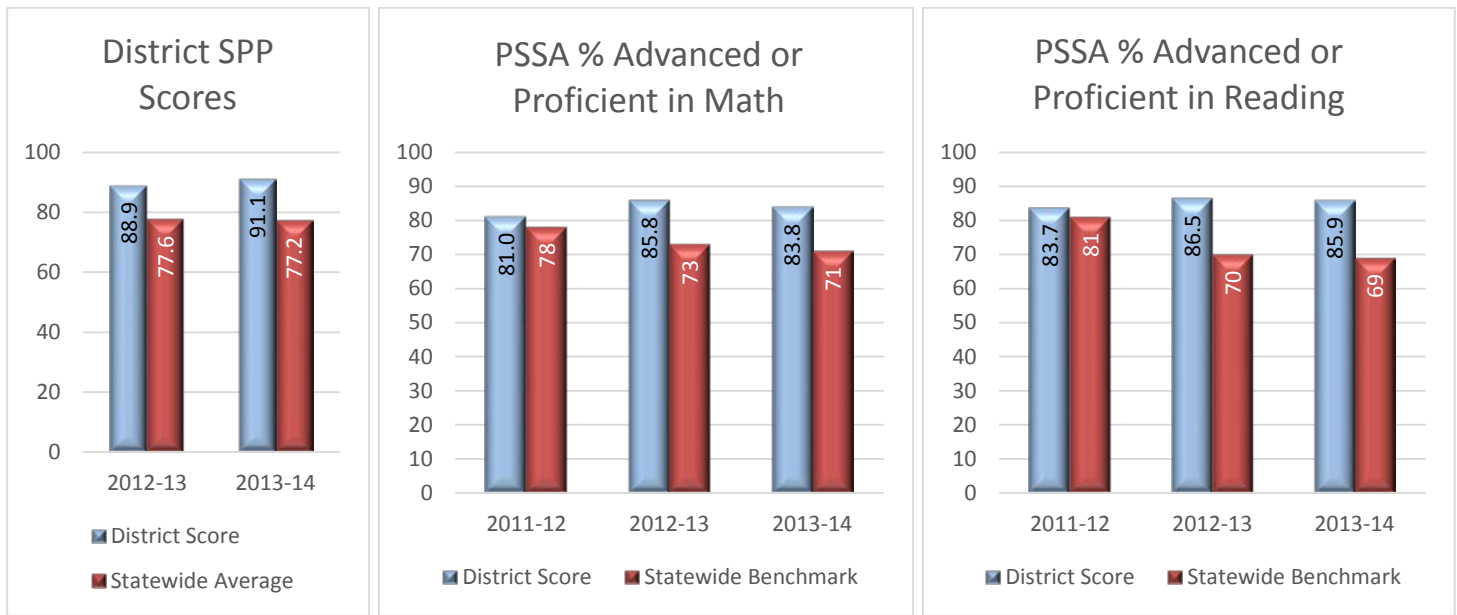
Academic Information

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.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

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>Camp Hill SD</i>	88.9	91.1	81.0	85.8	83.8	83.7	86.5	85.9
<i>SPP Grade⁴</i>	B	A						



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

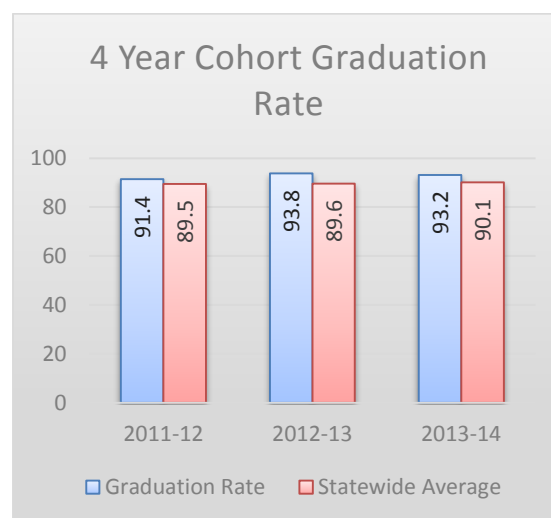
The following table consists of SPP scores and PSSA results for each of the District's school buildings. Any blanks in PSSA data means that PDE did not publish a score for that school for that particular year.⁵

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>	77.6	77.2	78	73	71	81	70	69
<i>Camp Hill SHS</i>	93.9	96.5	66.7	83.9	73.8	75.0	96.4	90.9
<i>Camp Hill MS</i>	82.8	83.9	87.1	88.6	82.6	89.6	84.4	81.9
<i>Eisenhower El School</i>	89.0	90.0	89.1	84.7	86.5	86.5	78.6	81.7
<i>Hoover El School</i>	89.8	94.0			92.4			89.1

Note: The number of buildings included in the background information on page 3 of this report will not agree with the number of buildings with SPP and PSSA scores, listed above. The District's middle school and high school are in one building, but test scores are recorded separately.

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



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

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

Status of Prior Audit Findings and Observations

Our prior audit of the District released on December 11, 2013, resulted in three findings 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 December 11, 2013

Prior Finding No. 1: Possible Ineligible Wages Reported to the Public School Employees' Retirement System

Prior Finding Summary: Our prior review of retirement and payroll records found that the District possibly reported ineligible wages to the Public School Employees' Retirement System (PSERS).

Prior Recommendations: We recommended that the District should:

1. Contingent upon PSERS' final determination, report to PSERS only those wages allowable for retirement purposes, as provided for in the PSERS Employer Reference Manual.
2. Have payroll personnel and the business manager review the PSERS manual to familiarize themselves with wages which are considered not eligible for retirement reporting purposes.
3. Implement procedures for reviewing all salary and contribution reports in order to ensure that only eligible wages are being reported to PSERS for retirement contributions.

We also recommended that PSERS should:

4. Review the Superintendent's salary payments and determine what action, if any, is necessary with regard to the District's inclusion of payment for unused vacation days as retirement contributions.

Current Status: The District did implement our prior recommendations. Also, on November 12, 2014, PDE notified us that the finding had been resolved and the member's account had been adjusted accordingly. On December 6, 2016, the District reimbursed the employee \$1,386 for payments made based on ineligible wages.

Prior Finding No. 2: Deficiencies in School Bus Drivers' Qualifications

Prior Finding Summary: Our prior audit of the District bus drivers' qualification information found a lack of documentation needed to verify that all of the District's bus drivers possessed minimum required qualifications for employment. In addition, we found that the District was not maintaining a list of current and substitute bus drivers and the District's Board of School Director's (Board) had not approved the bus drivers prior to transporting students.

Prior Recommendations: We recommended that the District should:

1. Once they are identified, review all substitute bus drivers' files and obtain any clearances that were not obtained during the audit.
2. Develop procedures to ensure that the District is obtaining the required clearances for each new bus driver or substitute driver and ensure each driver's qualifications for transporting District students.
3. Maintain an annual list of all regular and substitute drivers with their required clearances, obtain Board approval for all drivers to transport District students, and retain this list for audit purposes. The Board's approval should be documented in the board meeting minutes.
4. Implement a policy requiring the transportation coordinator (or designee) to review all regular and substitute bus drivers' clearances on an annual basis. This procedure should be completed prior to obtaining Board approval for each individual to transport students for the District.

Current Status: The District did implement our prior recommendations. We reviewed the current bus driver list and found the District did track all drivers including substitutes. The District also maintained a bus driver list and obtained proper clearances, and all drivers were Board approved.

Prior Finding No. 3: Memorandum of Understanding with Local Law Enforcement Continued to Not Be Updated Timely

Prior Finding Summary: Our prior audit of the District found that the Memorandum of Understanding (MOU) between the District and a local law enforcement agency had not been updated since August 20, 2010, and that the District had not followed its own policy for updating the MOU every two years.

Prior Recommendations: We recommended that the District should:

Establish procedures to ensure that the District's adopted board policy for updating its MOU every two years is properly implemented by the District's administration.

The Board should:

Implement a mechanism for verifying that the District's administration is properly enacting its policy regarding the timely updating of MOUs and any and all other adopted board policies, as necessary.

Current Status:

The District did implement our prior recommendations. The District has a current MOU with local law enforcement that became effective March 27, 2015.

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. 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.