

LIMITED PROCEDURES ENGAGEMENT

Greater Altoona Career and Technology Center Blair County, Pennsylvania

November 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

Dr. Donna M. Miller, Executive Director
Greater Altoona Career and Technology Center
1500 Fourth Avenue
Altoona, Pennsylvania 16602

Mr. Ronald Johnston, Board President
Greater Altoona Career and Technology Center
1500 Fourth Avenue
Altoona, Pennsylvania 16602

Dear Dr. Miller and Mr. Johnston:

We conducted a Limited Procedures Engagement (LPE) of the Greater Altoona 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, 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 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?

Dr. Donna M. Miller
Mr. Ronald Johnston
Page 2

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

November 3, 2016

cc: **GREATER ALTOONA CAREER AND TECHNOLOGY CENTER**
Joint Operating Committee

Background Information

School Characteristics 2015-16 School Year ^A		Mission Statement ^A
County	Blair	<p>“The mission of the Greater Altoona Career and Technology Center is to provide high school students and adult learners a superior career and technology education consistent with accepted academic skill standards.”</p>
Full-Time or Part-Time School	Part-Time	
Secondary Pupils Enrolled	966	
Post-Secondary Pupils Enrolled	124 Full-Time 190 Part-Time	
Total Teachers	42 Full-Time 25 Part-Time	
Total Full or Part-Time Support Staff	23 Full-Time 12 Part-Time	
Total Administrators	12	
Intermediate Unit Number	IU 8	
<small>A - Source: Information provided by Center administration and is unaudited.</small>		

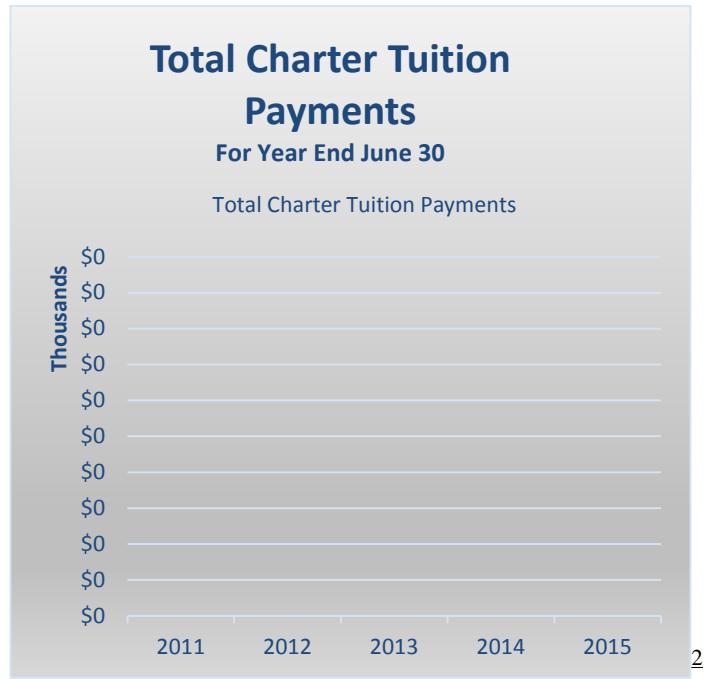
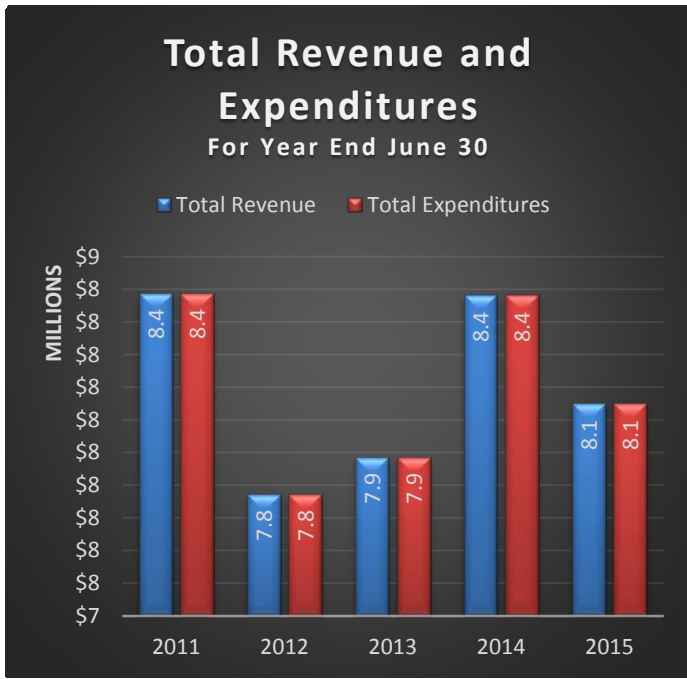
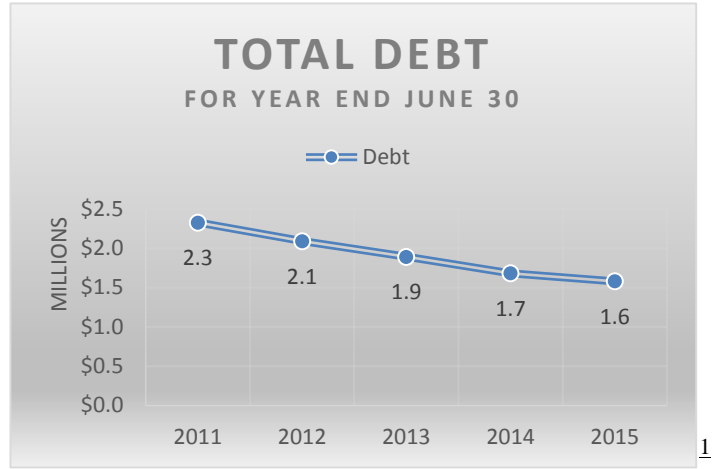
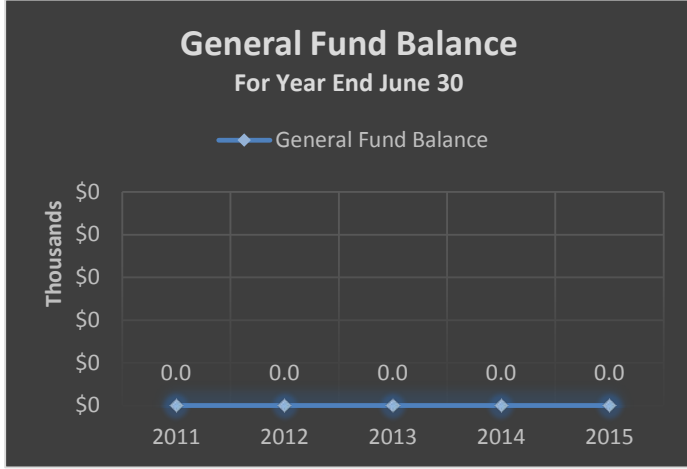
The operation, administration, and management of the Center are directed by a Joint Operating Committee (JOC), which is comprised of 20 members from the following school districts:

Altoona Area School District	Bellwood-Antis School District
Claysburg-Kimmel School District	Glendale School District
Hollidaysburg Area School District	Spring Cove School District
Tyrone Area School District	Williamsburg Community School District

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

Financial Information

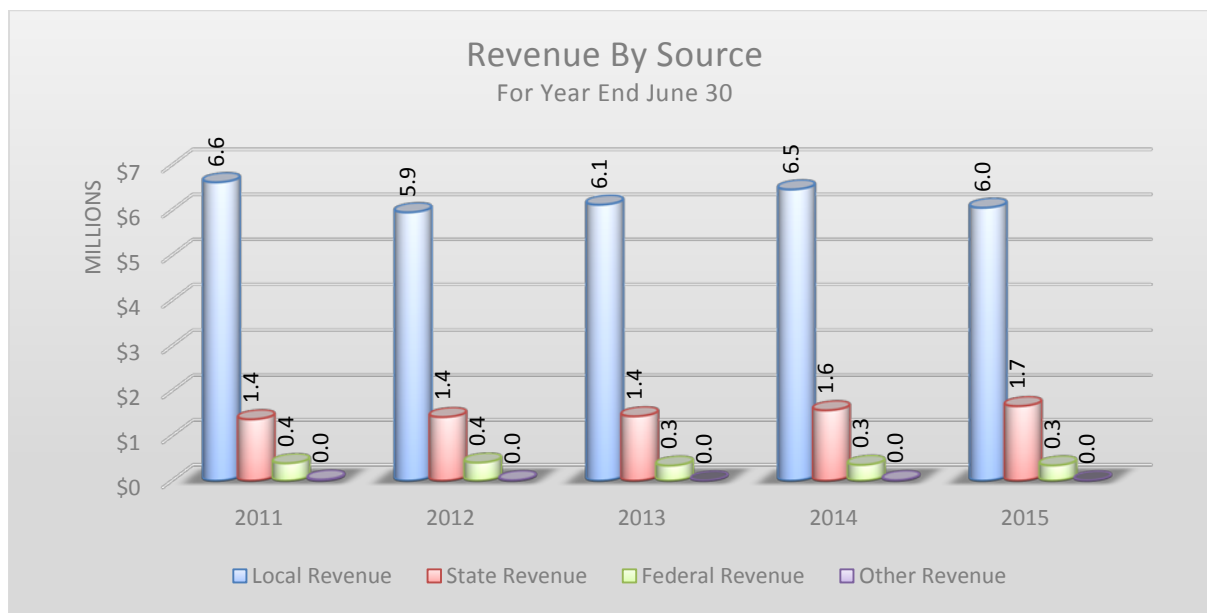
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



¹ 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.

² 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.³ PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.⁴

Part-time career and technology centers, such as the Greater Altoona 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.⁵ Full-time comprehensive career and technology 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 technology centers report graduation rates to PDE.

³ Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

⁴ 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.

⁵ <http://paschoolperformance.org/FAQ>.

Distribution List

This letter was initially distributed to the Executive 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 Timothy Reese

State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

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Dr. David Wazeter

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Pennsylvania State Education Association
400 North Third Street - Box 1724
Harrisburg, PA 17105

Mr. Nathan Mains

Executive Director
Pennsylvania School Boards Association
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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.