

LIMITED PROCEDURES ENGAGEMENT

Lancaster County Career and Technology Center Lancaster 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. David A. Warren, Executive Director
Lancaster County Career and Technology Center
P.O. Box 527
Willow Street, Pennsylvania 17584

Mr. Robert Cronin, Chair
Lancaster County Career and Technology Center
P.O. Box 527
Willow Street, Pennsylvania 17584

Dear Mr. Warren and Mr. Cronin:

We conducted a Limited Procedures Engagement (LPE) of the Lancaster County 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?

Mr. David A. Warren
Mr. Robert Cronin
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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

March 31, 2017

cc: **LANCASTER COUNTY CAREER AND TECHNOLOGY CENTER**
Joint Operating Committee

Background Information

School Characteristics 2016-17 School Year ^A	
County	Lancaster
Full-Time or Part-Time School	Part Time CTC
Secondary Pupils Enrolled	1,179
Post-Secondary Pupils Enrolled	500
Total Teachers	81.5
Total Full or Part-Time Support Staff	45
Total Administrators	17
Intermediate Unit Number	13

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

Mission Statement^A

Mission: Prepare people for skilled, innovative, and productive careers.

Vision: The Lancaster County Career and Technology Center is a full service career and technical school dedicated to preparing high school students and adults for careers in the new economy. LCCTC is best among its class and strives to meet the highest standards of quality instruction.

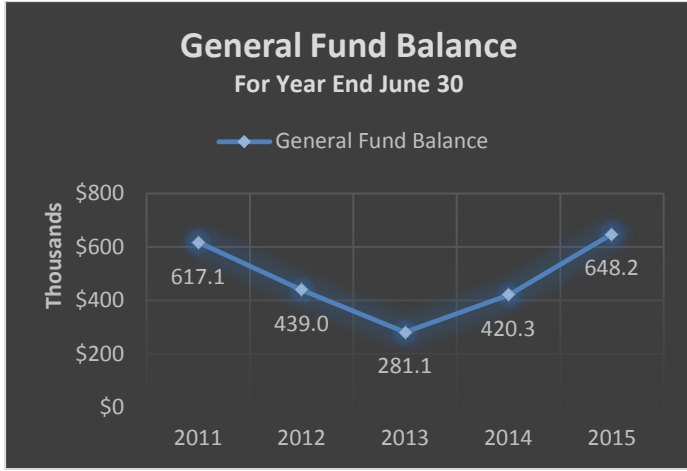
The operation, administration, and management of the Center are directed by a joint operating committee (JOC), which is comprised of 16 members from the following school districts:

Cocalico	Columbia
Conestoga Valley	Donegal
Eastern Lancaster County	Elizabethtown Area
Ephrata Area	Hempfield
Lampeter-Strasburg	Lancaster
Manheim Central	Manheim Township
Penn Manor	Pequea Valley
Solanco	Warwick

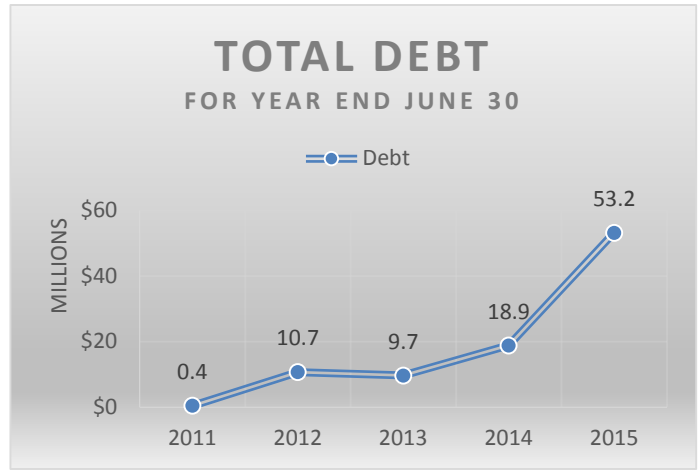
The JOC members are appointed by the individual school boards at the December meeting, each to serve a one-year term.

Financial Information

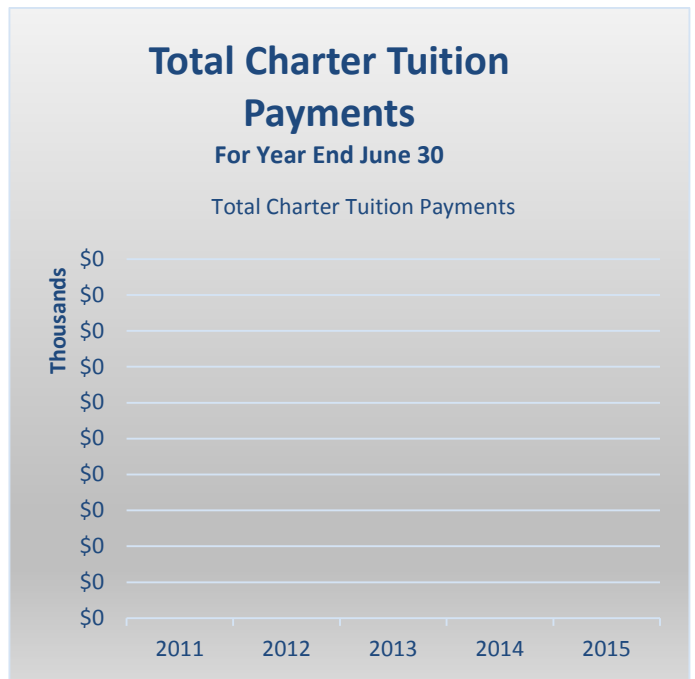
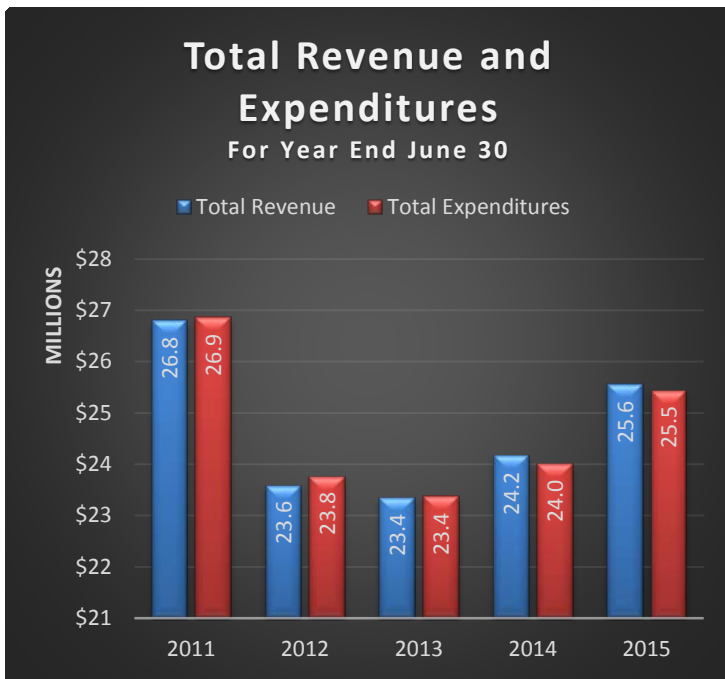
The following pages contain financial information about the Center obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



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

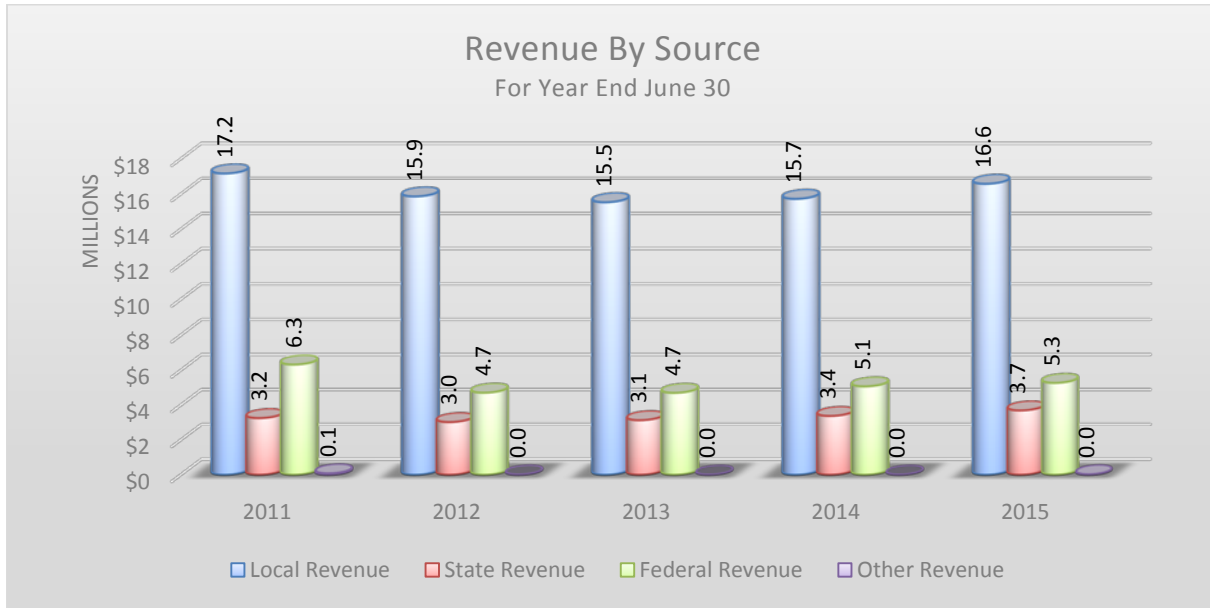


Note: Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.



Note: Career and technical 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

School Performance Profile (SPP) benchmarks represent the statewide average of all district school buildings in the Commonwealth.¹ 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 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 technical 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
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Pennsylvania Department of Education
4th Floor, 333 Market Street
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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
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.