

# LIMITED PROCEDURES ENGAGEMENT

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## West Chester Area School District Chester 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

Dr. James R. Scanlon, Superintendent  
West Chester Area School District  
829 Paoli Pike  
West Chester, Pennsylvania 19380

Mr. Chris McCune, Board President  
West Chester Area School District  
829 Paoli Pike  
West Chester, Pennsylvania 19380

Dear Dr. Scanlon and Mr. McCune:

We conducted a Limited Procedures Engagement (LPE) of the West Chester Area 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 finding made in our prior audit?

Dr. James R. Scanlon  
Mr. Chris McCune  
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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,



Eugene A. DePasquale  
Auditor General

May 1, 2017

cc: **WEST CHESTER AREA SCHOOL DISTRICT** Board of School Directors

## Background Information

School Characteristics 2015-16 School Year <sup>A</sup>	
Counties	Chester Delaware
Total Square Miles	75
Resident Population <sup>B</sup>	100,413
Number of School Buildings	16
Total Teachers	921.1
Total Full or Part-Time Support Staff	425.1
Total Administrators	9
Total Enrollment for Most Recent School Year	11,479
Intermediate Unit Number	24
District Vo-Tech School	Chester County Technical College HS Brandywine

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

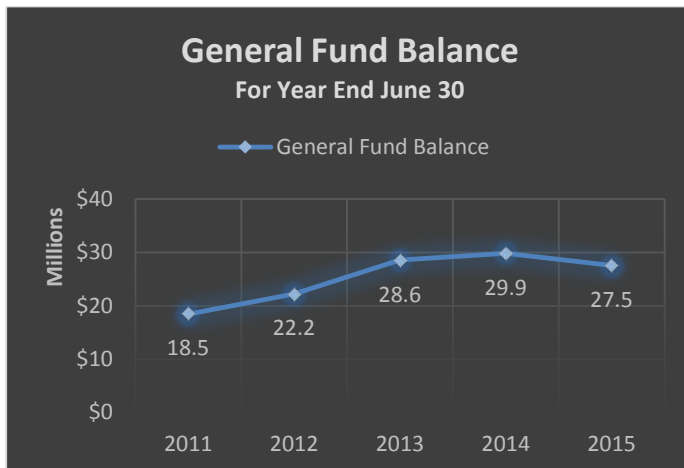
B - Source: United States Census  
<http://www.census.gov/2010census>.

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

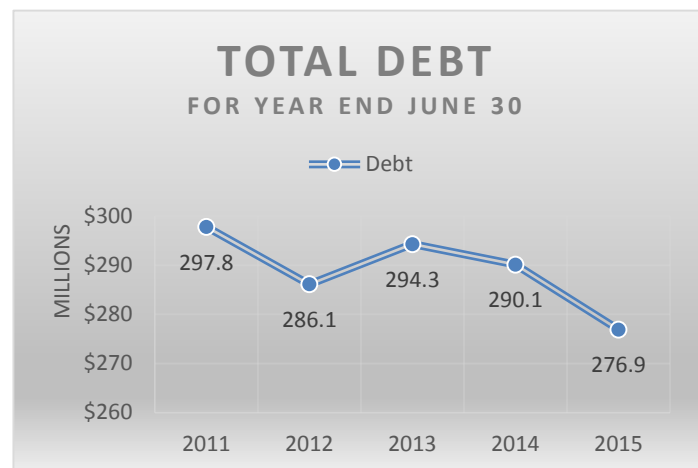
The mission of the West Chester Area School District is to educate and inspire our students to achieve their personal best.

## 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**.

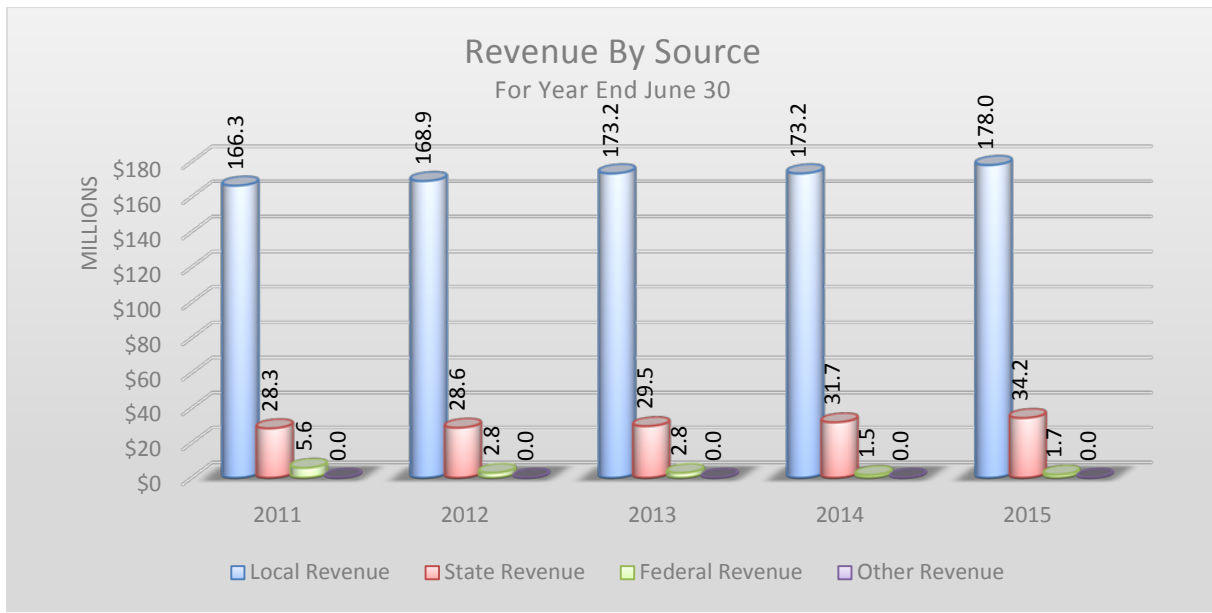
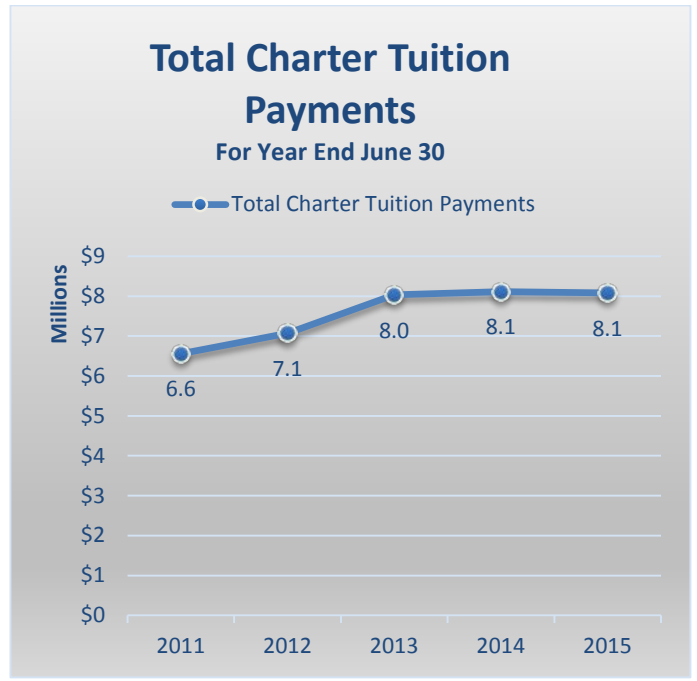
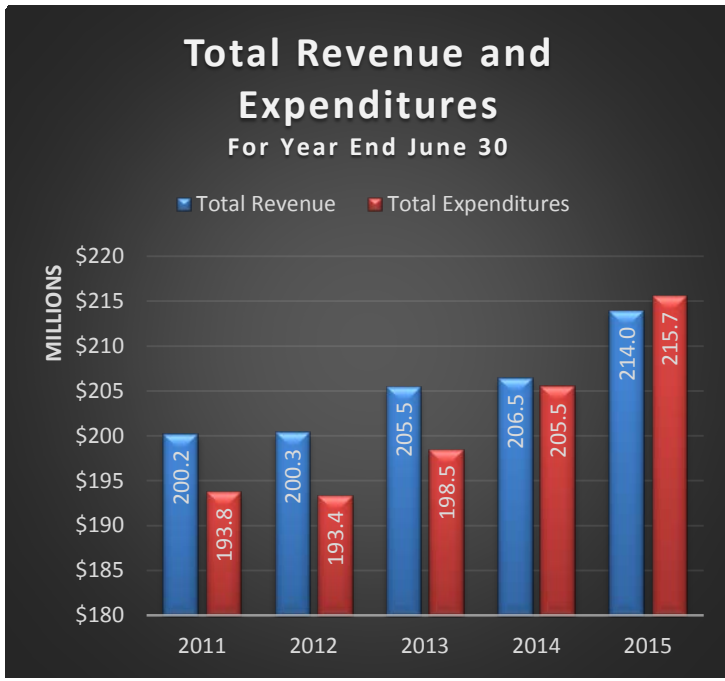


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**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



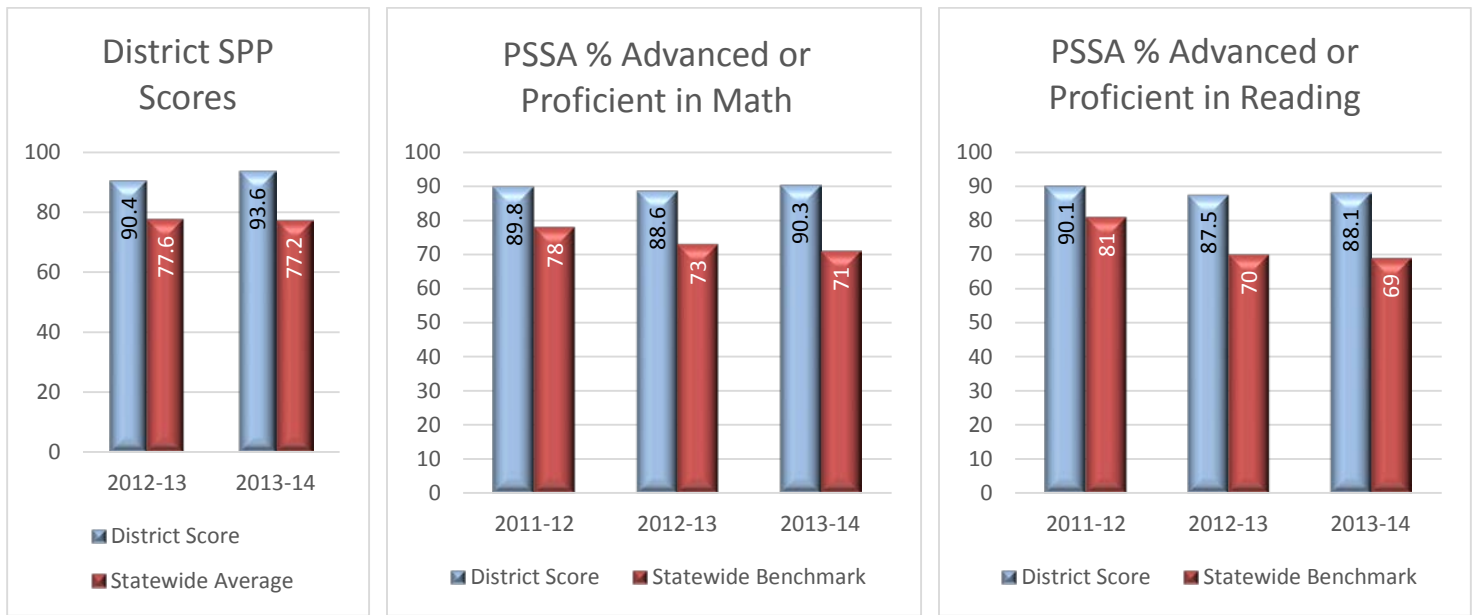
## Academic Information

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>West Chester Area SD</i>	90.4	93.6	89.8	88.6	90.3	90.1	87.5	88.1
<i>SPP Grade<sup>4</sup></i>	A	A						



<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).

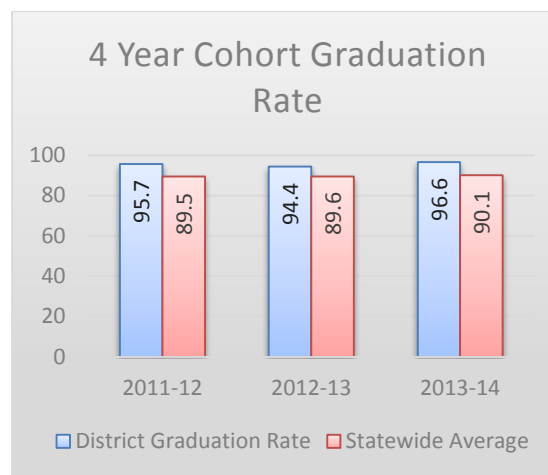
## Individual School Building SPP and PSSA Scores

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>	77.6	77.2	78	73	71	81	70	69
<i>E N Peirce Middle School</i>	89.0	91.9	91.2	88.1	88.5	93.7	92.0	90.7
<i>East Bradford Elementary School</i>	91.4	90.8	94.7	88.6	86.3	95.9	86.4	84.5
<i>East Goshen Elementary School</i>	88.7	90.1	90.6	90.4	90.5	89.1	84.9	85.9
<i>Exton Elementary School</i>	86.0	90.2	93.1	88.5	90.9	88.8	83.8	81.9
<i>Fern Hill Elementary School</i>	91.8	98.6	97.6	94.4	95.4	94.4	83.7	88.7
<i>Glen Acres Elementary School</i>	94.7	90.7	89.3	88.2	89.9	86.6	86.9	83.5
<i>Hillsdale Elementary School</i>	83.7	92.8	93.9	90.3	89.8	88.8	86.5	88.2
<i>J R Fugett Middle School</i>	82.8	90.8	89.1	85.6	88.1	89.1	82.1	84.5
<i>Mary C Howse Elementary School</i>	91.9	91.4	96.0	90.3	90.2	91.0	87.9	86.3
<i>Penn Wood Elementary School</i>	93.1	96.1	95.3	93.3	94.5	96.1	91.1	90.0
<i>Sarah W Starkweather Elementary School</i>	87.9	91.1	94.0	92.1	92.5	92.1	88.3	87.9
<i>Stetson Middle School</i>	94.5	98.0	90.8	88.2	91.3	91.7	88.3	92.1
<i>West Chester Bayard Rustin High School</i>	94.3	96.9	80.4	80.3	89.2	91.5	87.9	94.6
<i>West Chester East High School</i>	91.1	95.2	69.1	81.7	84.2	77.3	86.1	86.4
<i>West Chester Henderson High School</i>	95.7	98.0	74.6	85.0	89.9	82.1	91.6	94.0
<i>Westtown-Thornbury Elementary School</i>	90.1	95.3	96.7	93.4	94.2	94.0	91.9	90.4

## 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 October 24, 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 interviewed District personnel and performed audit procedures as detailed in the status section below.

### Auditor General Performance Audit Report Released on October 24, 2013

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**Prior Finding:**                      **Certification Deficiencies**

Prior Finding Summary: Our prior audit review of the District’s professional employees’ certification for the period August 4, 2009, through March 28, 2012, found nine professional employees were teaching with lapsed certificates. These nine professional employees served in positions of elementary guidance counselor, biology teacher, speech correction teacher, special education teacher, physics teacher, English teacher, elementary teachers, and secondary guidance counselor. The District was assessed subsidy forfeitures attributable to the 2009-10 through the 2011-12 school years of \$78,767.

Prior Recommendations: We recommended that the District should:

1. Take the necessary action required to ensure compliance with certification regulations.
2. Implement procedures to track years of service for all individuals who are not permanently certified.

We also recommended that PDE should:

3. Adjust the District’s allocations to assess the appropriate subsidy forfeitures.

Current Status: We found the District did implement our prior recommendations. The District took the necessary action required to ensure compliance with certification regulations. They put procedures in place to track years of service for all individuals who are not permanently certified. As a result, the nine individuals cited in our prior audit now are properly certified for their positions. PDE did withhold the subsidy forfeitures of \$78,767 on December 24, 2014.



## **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

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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](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).