

LIMITED PROCEDURES ENGAGEMENT

Windber Area School District Somerset County, Pennsylvania

February 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. Joseph Kimmel, Superintendent
Windber Area School District
2301 Graham Avenue
Windber, Pennsylvania 15963

Mr. Tim Tokarsky, Board President
Windber Area School District
2301 Graham Avenue
Windber, Pennsylvania 15963

Dear Mr. Kimmel and Mr. Tokarsky:

We conducted a Limited Procedures Engagement (LPE) of the Windber 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 and observation made in our prior audit, and were the actions taken into effect?

Mr. Joseph Kimmel
Mr. Tim Tokarsky
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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 7, 2017

cc: **WINDBER AREA SCHOOL DISTRICT** Board of School Directors

Background Information

School Characteristics 2015-16 School Year ^A	
County	Somerset
Total Square Miles	63
Resident Population ^B	8,868
Number of School Buildings	2 ¹
Total Teachers	85
Total Full or Part-Time Support Staff	75
Total Administrators	6
Total Enrollment for Most Recent School Year	1,179
Intermediate Unit Number	8
District Vo-Tech School	Greater Johnstown Career and Technology Center

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

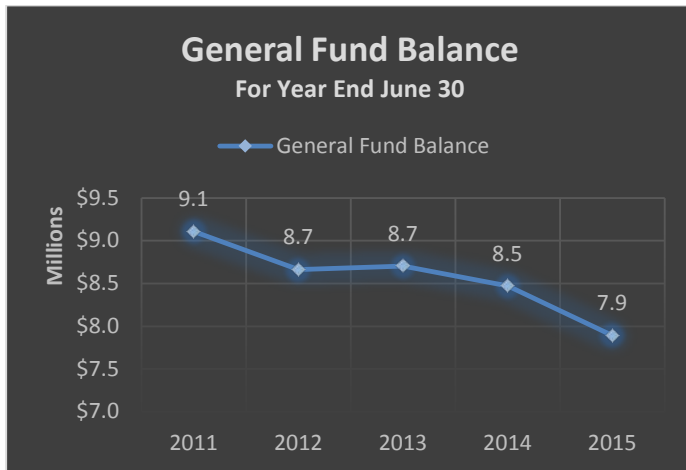
B - Source: United States Census <http://www.census.gov/2010census>

Mission Statement^A

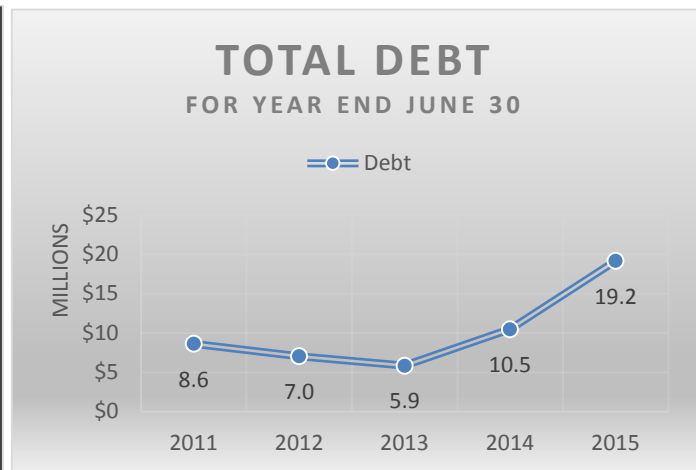
The mission of the Windber Area School District is to continue to develop a premier educational environment that provides physical, intellectual, and emotional safety while presenting students with engaging opportunities that will allow them to develop to their maximum potential.

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**.



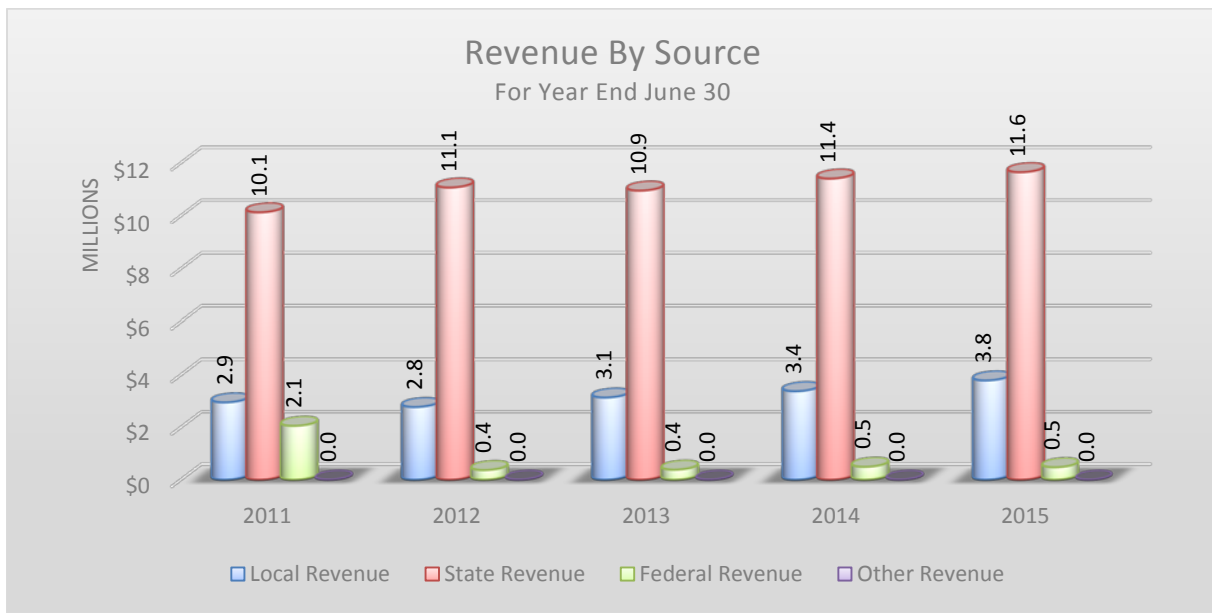
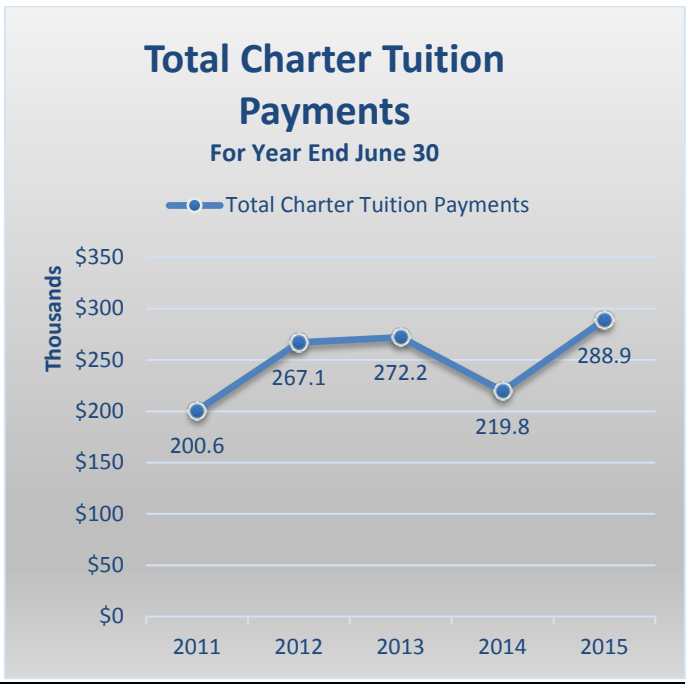
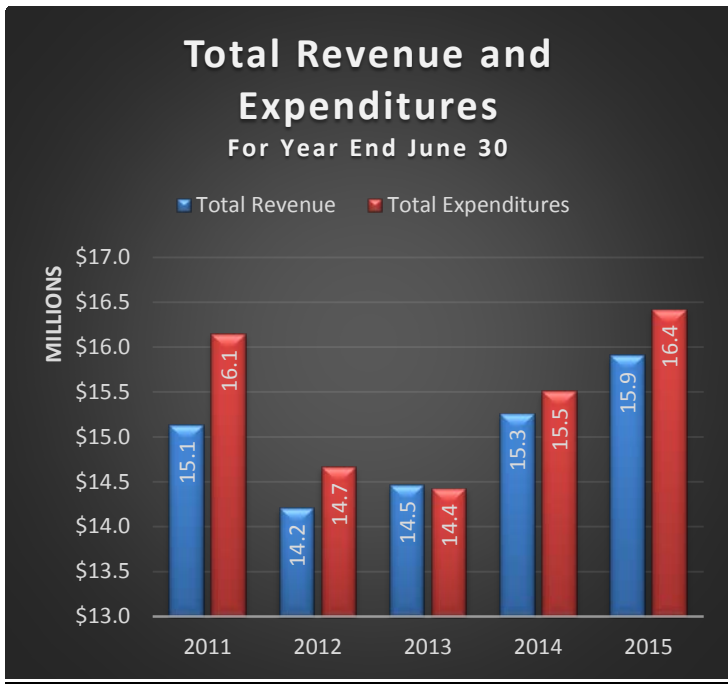
Note: General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



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.

¹ The District's high school and middle school are comprised of one building but are considered two separated entities.

Financial Information Continued



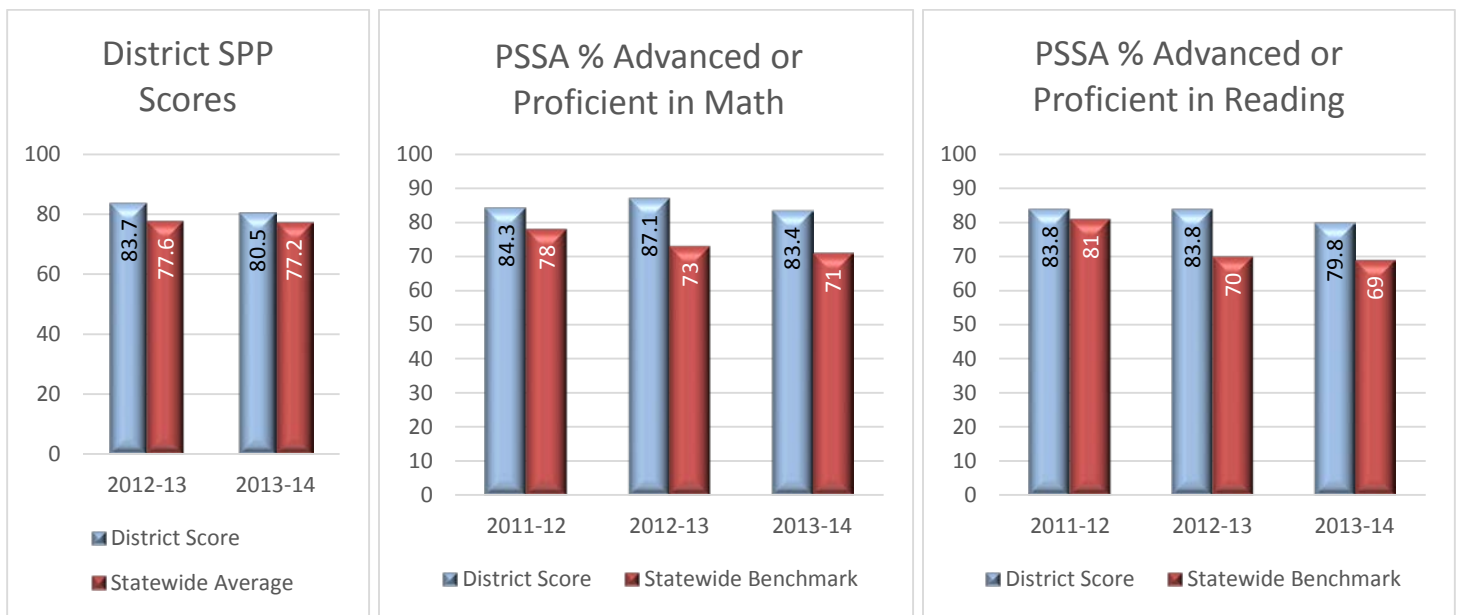
Academic Information

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.² 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.³ PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.⁴ 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>Windber Area SD</i>	83.7	80.5	84.3	87.1	83.4	83.8	83.8	79.8
<i>SPP Grade⁵</i>	B	B						



² PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

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 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).

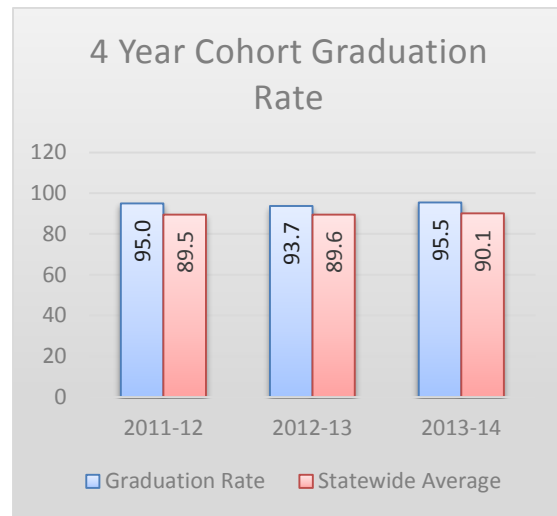
Individual School Building SPP and PSSA Scores

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.⁶

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>Windber Area High School</i>	76.6	80.1	64.6	82.8	74.0	79.6	85.1	81.8
<i>Windber Area Middle School</i>	93.3	86.2	93.1	90.0	92.1	82.8	82.6	80.1
<i>Windber Elementary School</i>	81.1	75.2	95.2	88.6	84.1	88.9	83.7	77.5

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.⁷



⁶ PDE’s data does not provide any further information regarding the reason a score was not published.

⁷ <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 July 24, 2013, resulted in one finding and one observation, 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 each status section below.

Auditor General Performance Audit Report Released on July 24, 2013

Prior Finding: **Certification Deficiency**

Prior Finding Summary: During our prior audit, our review of professional employees' certification and assignments for the period July 1, 2011, through December 1, 2012, found that one teacher served as the middle/high school guidance counselor with a lapsed provisional certificate.

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

1. Assign positions to professional personnel who hold appropriate certification to qualify for the assignment.
2. Implement a system of control that would evidence lapsed certificates.

We also recommended that PDE should:

3. Recover the appropriate subsidy forfeiture.

Current Status: During our current review, we found that the District did implement all of our prior recommendations. We reviewed the cited teacher's certification and found that she obtained the required certification on December 1, 2012. The District did implement a system to track professionals with provisional certification. Additionally, on December 26, 2013, PDE adjusted the District's allocations to recover the subsidy forfeiture of \$2,186.

Prior Observation: The District Lacks Sufficient Internal Controls Over Its Student Data

Prior Observation

Summary:

During our prior audit, we found District personnel in charge of child accounting and Pennsylvania Information Management System (PIMS) reporting did not implement sufficient internal controls over its data.

Prior Recommendations: Our prior audit observation recommended the District should:

1. Contact its Student Information System (SIS) software vendor to determine if the vendor can offer training to District personnel in charge of child accounting and PIMS. District personnel should also participate in the PIMS webinars that are offered to District personnel by PDE.
2. Printout SIS membership reports and PIMS reports after the PIMS upload is completed for each school year, perform reconciliations between the District's child accounting software data and the PIMS reports, and retain documentation for our audit purposes.
3. Reference the PIMS manual of reporting for instructions in the proper reporting of nonresident, special education, and area vocational-technical school student membership.
4. Correctly report days lost or any total make-up days when creating information for the PIMS School Calendar Fact Template.
5. Develop documented procedures (e.g., procedure manuals, policies or other written instructions) to ensure continuity over PIMS data submission if persons responsible for reporting student membership were to leave the District suddenly or otherwise be unable to upload PIMS data to PDE.
6. Review membership reports submitted to PDE for years subsequent to the audit, and if similar errors are found, submit revised reports to PDE.

Current Status:

During our current review, we found the District implemented all of our prior recommendations, except for recommendation number five. We continue to recommend that District personnel develop these documented procedures (e.g., procedure manuals, policies or other written instructions) to ensure continuity over PIMS data submission if persons responsible for reporting student membership were to leave the District suddenly or otherwise be unable to upload PIMS data to PDE.

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
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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