

EXECUTIVE DIGEST

OFFICE OF CAREER AND TECHNICAL EDUCATION

INTRODUCTION

This report contains the results of our performance audit of the Office of Career and Technical Education, Bureau of Instructional Services, Department of Education, for the period October 1, 1991 through July 31, 1995.

AUDIT PURPOSE

This performance audit was conducted as part of the constitutional responsibility of the Office of the Auditor General. Performance audits are conducted on a priority basis related to the potential for improving effectiveness and efficiency.

BACKGROUND

The Office of Career and Technical Education, Bureau of Instructional Services, administers career and technical education (CTE) programs in public secondary schools and in community colleges. The Office allocates the State funds provided by Section 61 of the State School Aid Act for funding school district CTE programs on an added cost* basis.

The Office is also responsible for administration of the federal Carl D. Perkins Vocational and Applied Technology

Education Act of 1990, as amended. The Act emphasizes the need to provide access and services to all persons while targeting special populations. The Office also allocates federal funds to local school districts and community colleges for CTE programs.

CTE programs for secondary school students focus on the following areas: agriculture, business, health, home economics, marketing, and trade and industry. Funding is used for the programs, special population projects, and administration.

State and federal dollars expended on CTE programs for fiscal years 1993-94 and 1992-93 totaled \$50,225,588 and \$49,756,664, respectively. The Office had a staff of 29 employees as of July 31, 1995.

**AUDIT
OBJECTIVES
AND
CONCLUSIONS**

Audit Objective: To assess the effectiveness of secondary schools' CTE programs in training participants who subsequently obtain employment and/or continue education in fields related to the vocational training received.

Conclusion: Our assessment disclosed that secondary schools' CTE programs were reasonably effective in training participants and placing them in related employment or continuing education. However, we determined that the Office should establish goals and perform a Statewide analysis of CTE program-related placements* and enhance its program evaluation and approval processes (Findings 1 through 3).

Audit Objective: To assess the effectiveness of the Office's allocation of funds provided by the State School Aid Act for partial financing of local school districts' CTE programs on an added cost basis.

Conclusion: Our assessment disclosed that the Office was generally effective in allocating State School Aid Act funds to support local school districts' CTE programs on an added cost basis. However, we determined that the Office should improve its processes for allocating administrative reimbursement funds and calculating added cost factors and increase the number of added cost audits performed (Findings 4 through 6).

Audit Objective: To assess the Office's closeout process for the Operation Graduation Program.

Conclusion: Our assessment disclosed that the Office's closeout process for the Operation Graduation Program was appropriate. We do not have any reportable conditions* for this objective.

**AUDIT SCOPE
AND
METHODOLOGY**

Our audit scope was to examine the program and other records of the Office of Career and Technical Education for the period October 1, 1991 through July 31, 1995. Our audit was conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included such tests of the records and such other auditing procedures as we considered necessary in the circumstances. Our audit did not include a review of CTE programs conducted by community colleges.

To accomplish our audit objectives, we assessed the adequacy and usefulness of the follow-up information related to secondary schools' CTE programs. We reviewed and analyzed data generated from the two most recent annual follow-up surveys of students who completed CTE programs.

We also reviewed legislation, administrative rules, and State Board of Education policies and procedures. We examined selected records to determine the priority for the distribution of funds to local school districts. We also examined the closeout of selected grants related to the Operation Graduation Program.

**AGENCY
RESPONSES
AND PRIOR AUDIT
FOLLOW-UP**

Our audit report includes 6 findings and 10 corresponding recommendations. The agency preliminary response stated that it agreed with the recommendations and will take steps to implement them.

The Department complied with all 3 of the prior audit recommendations included in our audit scope.