

# LIMITED PROCEDURES ENGAGEMENT

---

Mercer Area School District  
Mercer County, Pennsylvania

---

June 2015



Commonwealth of Pennsylvania  
Department of the Auditor General  
Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

EUGENE A. DePASQUALE  
AUDITOR GENERAL

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Mr. Cedric Butchy, Board President  
Mercer Area School District  
545 West Butler Street  
Mercer, Pennsylvania 16137

Dear Governor Wolf and Mr. Butchy:

We conducted a Limited Procedures Engagement (LPE) of the Mercer 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 February 4, 2014 through April 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. § 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:

- Does the District have documented board policies and administrative procedures related to the following?
  - Internal controls
  - Budgeting practices
  - The Right-to-Know Law
  - The Sunshine Law
- Are 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 Law?
- Did the District take appropriate corrective action to address the findings, observations, and verbal comments made in our prior audit, and were the actions taken into effect?

The Honorable Tom W. Wolf  
Mr. Cedric Butchy  
Page 3

Our engagement found that the District 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

June 4, 2015

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

## **Status of Prior Findings and Observations**

### **Finding**

#### **Certification Deficiency**

#### **Finding Condition**

Our prior audit of the District's professional employees' certification for the period February 22, 2012 through November 6, 2013, found that one individual, a certified Principal K-12, was assigned to the position of Coordinator of Special Education without possessing the proper certification during the 2012-13 and 2013-14 school years.

On December 5, 2013, the Pennsylvania Department of Education's (PDE) Bureau of School Leadership and Teacher Quality (BSLTQ) confirmed the employee was not properly certified for the 2012-13 school year and for one month during the 2013-14 school year. The District was, therefore, subject to subsidy forfeitures of \$1,096 for the 2012-13 school year and \$96 for the 2013-14 school year.

#### **Recommendation**

Our audit recommended the District should:

In conjunction with BSLTQ's determination, require District administrative personnel to ensure that an individual's certification meets the requirement of the assignments that the District intends to assign the individual.

Our audit recommended that PDE should:

Adjust the District's allocations to recover the appropriate subsidy forfeitures.

#### **Current Status**

Effective August 1, 2013, PDE approved a certified Principal K-12 to serve as a single area supervisor. Therefore, the Principal K-12 certification that the Coordinator of Special Education holds is currently appropriate.

As of April 30, 2015, the subsidy forfeitures for the certification deficiency had not yet been recovered by 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  
Acting Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

Christopher B. Craig, *Esq.*  
Acting 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  
400 North Third Street - Box 1724  
Harrisburg, PA 17105

Mr. Lin Carpenter  
Assistant Executive Director for Member Services  
School Board and Management Services  
Pennsylvania School Boards Association  
P.O. Box 2042  
Mechanicsburg, PA 17055

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, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).