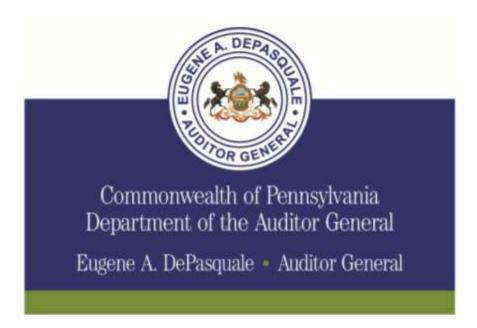
LIMITED PROCEDURES ENGAGEMENT

Clarion County Career Center Clarion County, Pennsylvania

March 2015





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

March 5, 2015

The Honorable Tom W. Wolf Governor Commonwealth of Pennsylvania Harrisburg, Pennsylvania 17120 Mr. Jeffery Barron Joint Operating Committee Chairperson Clarion County Career Center 447 Career Lane Shippenville, Pennsylvania 16254

Dear Governor Wolf and Mr. Barron:

We conducted a Limited Procedures Engagement (LPE) of the Clarion County Career Center (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period January 25, 2013 through December 23, 2014, 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.

Our engagement found that the Center complied, in all significant respects, with relevant requirements.

We appreciate the Center's cooperation during the conduct of the engagement.

Sincerely,

Eugene A. DePasquale

Eugent O-Pager

Auditor General

cc: CLARION COUNTY CAREER CENTER Joint Operating Committee Members

Distribution List

This letter was initially distributed to the Center's Superintendent of Record, the Joint Operating Committee, our website at www.PaAuditor.gov, and the following stakeholders:

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

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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, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.