

LIMITED PROCEDURES ENGAGEMENT

Blairsville-Saltsburg School District Indiana County, Pennsylvania

April 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
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EUGENE A. DePASQUALE
AUDITOR GENERAL

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

Mr. George Rowley, Board President
Blairsville-Saltsburg School District
102 School Lane
Blairsville, Pennsylvania 15717

Dear Governor Wolf and Mr. Rowley:

We conducted a Limited Procedures Engagement (LPE) of the Blairsville-Saltsburg School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period August 14, 2013 through April 2, 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
 - Compliance with the Right-to-Know Law
 - Compliance with the Sunshine Law
- Are the policies and procedures adequate and appropriate, and have they been appropriately implemented?
- Did the District take appropriate corrective action to address the findings, observations, and verbal comments made in our prior audit/LPE, and were the actions taken into effect?

The Honorable Tom W. Wolf
Mr. George Rowley
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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

April 30, 2015

cc: **BLAIRSVILLE-SALTSBURG SCHOOL DISTRICT** Board of School Directors

Blairsville-Saltsburg School District

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

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Acting State Treasurer
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School Board and Management Services
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Mechanicsburg, PA 17055

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