

# LIMITED PROCEDURES ENGAGEMENT

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## Bethlehem Area Vocational-Technical School Northampton County, Pennsylvania

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March 2016



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



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Department of the Auditor General  
Harrisburg, PA 17120-0018  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Adam Lazarchak  
Executive Director  
Bethlehem Area Vocational-Technical School  
3300 Chester Avenue  
Bethlehem, Pennsylvania 18020

Mr. John Dowling  
Joint Operating Committee Chairperson  
Bethlehem Area Vocational-Technical School  
3300 Chester Avenue  
Bethlehem, Pennsylvania 18020

Dear Mr. Lazarchak and Mr. Dowling:

We conducted a Limited Procedures Engagement (LPE) of the Bethlehem Area Vocational-Technical School (Center) 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. § 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 Center 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 Center comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Mr. Adam Lazarchak

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- Did the Center take appropriate corrective action to address the finding made in our prior audit, and were the actions taken into effect?

Our engagement found that the Center properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

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

Sincerely,



Eugene A. DePasquale  
Auditor General

March 3, 2016

cc: **BETHLEHEM AREA VOCATIONAL-TECHNICAL SCHOOL**  
Joint Operating Committee Members

**Status of Prior Findings and Observations**

**Prior Finding**

**Certification Deficiencies**

**Prior Finding Condition**

Our prior audit of the Center's professional employees' certification for the period July 1, 2012 through April 2, 2013, found that three professional employees were assigned to positions without holding proper certification for that position.

**Prior Recommendations**

We recommended that the Center should:

Establish procedures to compare the teachers' certifications to the certification requirements of the assignment the Center intends to give the teacher.

We also recommended that the Pennsylvania Department of Education (PDE) should:

Adjust the Center's allocations to recover the resulting subsidy forfeiture of \$6,762.

**Current Status**

During our current audit, we determined that the Center did implement our prior recommendations. Procedures were established, and PDE did adjust the Center's allocations in the amount of \$6,762.

## **Distribution List**

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This letter was initially distributed to the Executive Director of the Center, the Joint Operating Committee, 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 Timothy Reese**  
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, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).