

LIMITED PROCEDURES ENGAGEMENT

Upper St. Clair Township
School District
Allegheny County, Pennsylvania

October 2015



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



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Patrick O'Toole, Superintendent
Upper St. Clair Township School District
1820 McLaughlin Run Road
Pittsburgh, Pennsylvania 15241

Mr. Frank Kerber, Board President
Upper St. Clair Township School District
1820 McLaughlin Run Road
Pittsburgh, Pennsylvania 15241

Dear Dr. O'Toole and Mr. Kerber:

We conducted a Limited Procedures Engagement (LPE) of the Upper St. Clair Township School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 15, 2012 through June 15, 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 District have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Law
- Were the policies and procedures adequate and appropriate, and have they been appropriately implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

Dr. Patrick O'Toole
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Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the District cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale
Auditor General

October 15, 2015

cc: **UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT** Board of School Directors

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

Secretary of Education
1010 Harristown Building #2
333 Market Street
Harrisburg, PA 17126

The Honorable Timothy Reese

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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, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.