

LIMITED PROCEDURES ENGAGEMENT

Carlynton School District
Allegheny County, Pennsylvania

November 2015



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



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Gary Peiffer, Superintendent
Carlynton School District
435 Kings Highway
Carnegie, Pennsylvania 15106

Mr. James Schriver, Board President
Carlynton School District
435 Kings Highway
Carnegie, Pennsylvania 15106

Dear Dr. Peiffer and Mr. Schriver:

We conducted a Limited Procedures Engagement (LPE) of the Carlynton School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures. The LPE covers the period August 27, 2012 through August 20, 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 properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

Dr. Gary Peiffer
Mr. James Schriver
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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.

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

November 5, 2015

cc: **CARLYNTON 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

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Harrisburg, PA 17126

The Honorable Timothy Reese

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