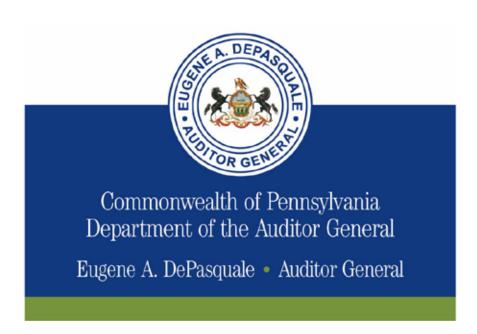
LIMITED PROCEDURES ENGAGEMENT

Susquehanna County Career and Technology Center

Susquehanna County, Pennsylvania

November 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

Dr. Alice Davis, Executive Director Susquehanna County Career and Technology Center 2380 Elk Lake School Road Springville, Pennsylvania 18844 Mrs. Anne Teel, Board President Susquehanna County Career and Technology Center 2380 Elk Lake School Road Springville, Pennsylvania 18844

Dear Dr. Davis and Mrs. Teel:

We conducted a Limited Procedures Engagement (LPE) of the Susquehanna County Career and Technology Center (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 23, 2013 through October 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 Center have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - o The Right-to-Know Law
 - o The Sunshine Law
- 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 Law?

Dr. Alice Davis Mrs. Anne Teel Page 2

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 cooperation during the conduct of the engagement.

Sincerely,

Eugene A. DePasquale

November 19, 2015 Auditor General

cc: SUSQUEHANNA COUNTY CAREER AND TECHNOLOGY CENTER

Joint Operating Committee

Distribution List

This letter was initially distributed to the 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

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Assistant Executive Director for Member Services School Board and Management Services Pennsylvania School Boards Association P.O. Box 2042 Mechanicsburg, PA 17055

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