

# LIMITED PROCEDURES ENGAGEMENT

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## Susquehanna County Career and Technology Center Susquehanna County, Pennsylvania

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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. 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
  - The Right-to-Know Law
  - 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  
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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  
Auditor General

November 19, 2015

cc: **SUSQUEHANNA COUNTY CAREER AND TECHNOLOGY CENTER**  
Joint Operating Committee

## **Distribution List**

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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**

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Harrisburg, PA 17126

**The Honorable Timothy Reese**

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