

LIMITED PROCEDURES ENGAGEMENT

Bedford County
Technical Center
Bedford County, Pennsylvania

January 2016



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



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. David DiPasquale
Administrative Director
Bedford County Technical Center
195 Pennknoll Road
Everett, Pennsylvania 15537

Mr. J. Roy Bence
Joint Operating Committee Chairperson
Bedford County Technical Center
195 Pennknoll Road
Everett, Pennsylvania 15537

Dear Mr. DiPasquale and Mr. Bence:

We conducted a Limited Procedures Engagement (LPE) of the Bedford County Technical Center (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. 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?
- Did the Center take appropriate corrective action to address the observation made in our prior audit, and were the actions taken into effect?

Mr. David DiPasquale
Mr. J. Roy Bence
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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's cooperation during the conduct of the engagement.

Sincerely,

A handwritten signature in cursive script, appearing to read "Eugene A. DePasquale".

Eugene A. DePasquale
Auditor General

January 7, 2016

cc: **BEDFORD COUNTY TECHNICAL CENTER** Joint Operating Committee Members

Status of Prior Findings and Observations

Prior Observation

District Needs to Establish Separate Information Technology Policies and Procedures

Prior Observation Condition

Our prior audit found that the Center uses an outside vendor to provide system maintenance and support for its critical student accounting applications (membership and attendance). The outside vendor has remote access into the Center's network servers. We determined that a risk existed that unauthorized changes to the Center's data could occur and not be detected because the Center did not have current information technology (IT) policies and procedures for controlling the activities of the vendor.

Prior Recommendations

Our prior audit observation recommended that the Center should:

1. Establish separate IT policies and procedures for controlling the activities of vendors/consultants and have the vendor sign this policy.
2. Keep on file a copy of the fully executed maintenance agreement, signed by both parties.

Current Status

Our current audit determined that the Center did implement the recommendations made in our prior audit. The Center did establish separate IT policies and procedures for controlling the activities of vendors/consultants and these policies and procedures are signed by the vendor. The Center also had on file a signed copy of the executed maintenance agreement with the vendor.

Distribution List

This letter was initially distributed to the Administrative 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
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The Honorable Timothy Reese

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