

LIMITED PROCEDURES ENGAGEMENT

Mifflin County Academy of Science and Technology Mifflin County, Pennsylvania

February 2016



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

Mr. Daniel T. Potutschnig
Administrative Director
Mifflin County Academy of
Science and Technology
700 Pitt Street
Lewistown, Pennsylvania 17044

Mr. John Knepp
Joint Operating Committee Chairperson
Mifflin County Academy of
Science and Technology
700 Pitt Street
Lewistown, Pennsylvania 17044

Dear Mr. Potutschnig and Mr. Knepp:

We conducted a Limited Procedures Engagement (LPE) of the Mifflin County Academy of Science and Technology (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2011 through January 6, 2016. 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 Act
- 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 Act?

Mr. Daniel T. Potutschnig
Mr. John Knepp
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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,



Eugene A. DePasquale
Auditor General

February 25, 2016

cc: **MIFFLIN COUNTY ACADEMY OF SCIENCE AND TECHNOLOGY**
Joint Operating Committee Members

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

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Harrisburg, PA 17120

The Honorable Pedro A. Rivera

Secretary of Education
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The Honorable Timothy Reese

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