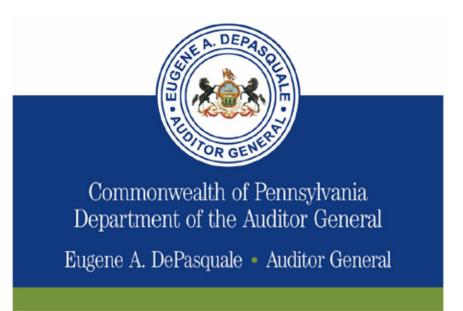
### LIMITED PROCEDURES ENGAGEMENT

# Mifflin County Academy of Science and Technology Mifflin County, Pennsylvania

February 2016





## 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

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
  - o Budgeting practices
  - o The Right-to-Know Law
  - o 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 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's cooperation during the conduct of the engagement.

Sincerely,

Eugene A. DePasquale Auditor General

Eugent: O-Pager

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

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

State Treasurer Room 129 - Finance Building Harrisburg, PA 17120

#### Mrs. Danielle Mariano

Director Bureau of Budget and Fiscal Management Pennsylvania Department of Education 4th Floor, 333 Market Street Harrisburg, PA 17126

#### Dr. David Wazeter

Research Manager Pennsylvania State Education Association 400 North Third Street - Box 1724 Harrisburg, PA 17105

#### Mr. Lin Carpenter

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

This letter is a matter of public record and is available online at <a href="www.PaAuditor.gov">www.PaAuditor.gov</a>. Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: <a href="mailto:news@PaAuditor.gov">news@PaAuditor.gov</a>.