

# LIMITED PROCEDURES ENGAGEMENT

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## Eastern Westmoreland Career and Technology Center Westmoreland County, Pennsylvania

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March 2016



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



Commonwealth of Pennsylvania  
Department of the Auditor General  
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**EUGENE A. DePASQUALE**  
**AUDITOR GENERAL**

Ms. Marie Bowers  
Administrative Director  
Eastern Westmoreland Career and  
Technology Center  
4904 Route 982  
Latrobe, Pennsylvania 15650

Ms. Kathryn Elder  
Joint Operating Committee Chairperson  
Eastern Westmoreland Career and  
Technology Center  
4904 Route 982  
Latrobe, Pennsylvania 15650

Dear Ms. Bowers and Ms. Elder:

We conducted a Limited Procedures Engagement (LPE) of the Eastern Westmoreland 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 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 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?

Ms. Marie Bowers  
Ms. Kathryn Elder  
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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 black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke at the end.

Eugene A. DePasquale  
Auditor General

March 3, 2016

cc: **EASTERN WESTMORELAND CAREER AND TECHNOLOGY CENTER**  
Joint Operating Committee Members

## **Distribution List**

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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**

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Pennsylvania Department of Education  
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Harrisburg, PA 17105

**Mr. Lin Carpenter**

Assistant Executive Director for Member Services  
School Board and Management Services  
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Mechanicsburg, PA 17055

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