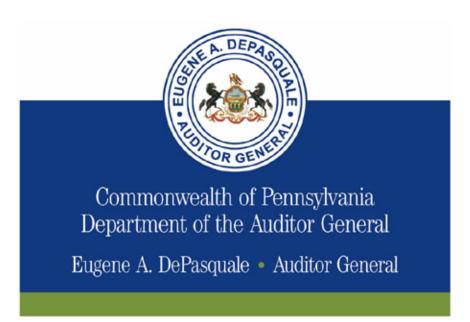
# LIMITED PROCEDURES ENGAGEMENT

# Eastern Westmoreland Career and Technology Center

Westmoreland County, Pennsylvania

March 2016





Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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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?
  - o Internal controls
  - o Budgeting practices
  - o 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 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

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March 3, 2016 Auditor General

 ${\tt cc:} \ \ \textbf{EASTERN WESTMORELAND CAREER AND TECHNOLOGY CENTER}$ 

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>.