

# LIMITED PROCEDURES ENGAGEMENT

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## Marion Center Area School District Indiana County, Pennsylvania

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June 2015



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

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120

Mr. Gregg Sacco, Board President  
Marion Center Area School District  
22820 Route 403, Highway North  
Marion Center, Pennsylvania 15759

Dear Governor Wolf and Mr. Sacco:

We conducted a Limited Procedures Engagement (LPE) of the Marion Center Area School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period February 13, 2013 through April 30, 2015, except for any areas of compliance that may have required an alternative to this period. 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:

- Does the District have documented board policies and administrative procedures related to the following?
  - Internal controls
  - Budgeting practices
  - The Right-to-Know Law
  - The Sunshine Law
- Are the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?
- Did the District take appropriate corrective action to address the findings, observations, and verbal comments made in our prior audit, and were the actions taken into effect?

Our engagement found that the District complied, in all significant respects, with relevant requirements.

We appreciate the District'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

June 11, 2015

cc: **MARION CENTER AREA SCHOOL DISTRICT** Board of School Directors

## **Status of Prior Findings and Observations**

### **Finding**

#### **Internal Control Weaknesses in Reporting Pupil Transportation Data**

Our prior audit of the District's pupil transportation records and reports submitted to the Pennsylvania Department of Education (PDE) for the 2010-11 school year found a lack of oversight in reviewing the data received from the District's transportation contractors.

### **Recommendations**

The District should:

1. Conduct an annual internal review to ensure the number of days of service, daily mileage, and pupil counts are accurately recorded and reported to PDE.
2. Instruct the District's transportation coordinator to develop appropriate written procedures incorporating independent verification and defining appropriate supporting documentation to ensure the accuracy of the District's records.
3. Perform a review of subsequent years' data to ensure supporting documentation was prepared and retained and accurate data was reported and resubmit data to PDE, if necessary.

### **Current Status**

Our review determined District personnel implemented our recommended corrective actions during the 2013-14 school year.

## **Distribution List**

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This letter was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

The Honorable Tom W. Wolf  
Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

The Honorable Pedro A. Rivera  
Acting Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

Christopher B. Craig, *Esq.*  
Acting State Treasurer  
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Mr. Lin Carpenter  
Assistant Executive Director for Member Services  
School Board and Management Services  
Pennsylvania School Boards Association  
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This letter is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the letter can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).