

# LIMITED PROCEDURES ENGAGEMENT

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Northern Tier Career Center  
Bradford County, Pennsylvania

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July 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

Ms. Elizabeth Frankhouser  
Director  
120 Career Center Lane  
Towanda, Pennsylvania 18848

Mr. Matt Gordon, Board President  
Northern Tier Career Center  
120 Career Center Lane  
Towanda, Pennsylvania 18848

Dear Ms. Frankhouser and Mr. Gordon:

We conducted a Limited Procedures Engagement (LPE) of the Northern Tier Career Center (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period June 25, 2013 through May 14, 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:

- 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 Law
- 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 Law?

Ms. Elizabeth Frankhouser  
Mr. Matt Gordan  
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Our engagement found that the Center properly implemented policies and procedures for the areas mentioned above and complied, in all material respects, with relevant requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

July 9, 2015

cc: **NORTHERN TIER CAREER CENTER** Joint Operating Committee Members

## **Distribution List**

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This letter was initially distributed to the 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 Harestown 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 [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).