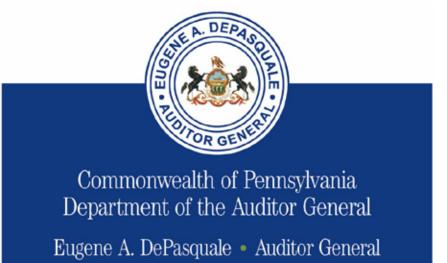
LIMITED PROCEDURES ENGAGEMENT

Fulton County Area Vocational-Technical School

Fulton County, Pennsylvania

September 2015





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. Robert Payne, Director
Fulton County Area VocationalTechnical School
151 East Cherry Street
McConnellsburg, Pennsylvania 17233

Dr. Brent Carlson, Board President
Fulton County Area VocationalTechnical School
145 East Cherry Street
McConnellsburg, Pennsylvania 17233

Dear Mr. Payne and Dr. Carlson:

We conducted a Limited Procedures Engagement (LPE) of the Fulton County Area Vocational-Technical School (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period April 9, 2010 through June 19, 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?
 - o Internal controls
 - o Budgeting practices
 - o The Right-to-Know Law
 - o 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?

Mr. Robert Payne Dr. Brent Carlson 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.

Sincerely,

Eugene A. DePasquale

Auditor General

September 24, 2015

cc: FULTON COUNTY AREA VOCATIONAL-TECHNICAL SCHOOL

Joint Operating Committee Members

Distribution List

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 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

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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. 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: news@PaAuditor.gov.