

# LIMITED PROCEDURES ENGAGEMENT

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## Fulton County Area Vocational-Technical School Fulton County, Pennsylvania

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September 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

Mr. Robert Payne, Director  
Fulton County Area Vocational-  
Technical School  
151 East Cherry Street  
McConnellsburg, Pennsylvania 17233

Dr. Brent Carlson, Board President  
Fulton County Area Vocational-  
Technical 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?
  - 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?

Mr. Robert Payne  
Dr. Brent Carlson  
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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.

Sincerely,



Eugene A. DePasquale  
Auditor General

September 24, 2015

cc: **FULTON COUNTY AREA VOCATIONAL-TECHNICAL SCHOOL**  
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 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

**The Honorable Timothy Reese**

State Treasurer  
Room 129 - Finance Building  
Harrisburg, PA 17120

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