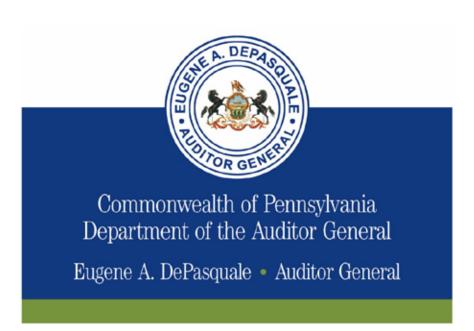
LIMITED PROCEDURES ENGAGEMENT

Fannett-Metal School District

Franklin County, Pennsylvania

October 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. David Burkett, Superintendent Fannett-Metal School District 14823 Path Valley Road Willow Hill, Pennsylvania 17271 Mr. Jim Junkin, Board President Fannett-Metal School District 14823 Path Valley Road Willow Hill, Pennsylvania 17271

Dear Mr. Burkett and Mr. Junkin:

We conducted a Limited Procedures Engagement (LPE) of the Fannett-Metal 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 24, 2012 through August 14, 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 District 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 District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

Mr. David Burkett Mr. Jim Junkin Page 2

• Did the District take appropriate corrective action to address the finding made in our prior audit, and were the actions taken into effect?

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

Sincerely,

Eugene A. DePasquale

Eugraf: O-Pasper

October 22, 2015 Auditor General

cc: FANNETT-METAL SCHOOL DISTRICT Board of School Directors

Status of Prior Finding

Prior Finding	Certification Deficiency
Prior Finding Condition	Our prior audit of professional employees' certificates and assignments for the period September 1, 2010 through January 21, 2012, found one individual taught with an expired certificate from the start of the 2011-12 school year and continuing beyond the completion date of our prior audit.
Prior Recommendations	We recommended that the District should:
	Review all certificates at least annually to determine that all professional employees are properly certificated for the positions assigned.
	We also recommended that <i>the Pennsylvania Department of Education</i> (PDE) should:
	Recover the subsidy forfeiture resulting from the certification deficiency.
Current Status	Our current engagement found that the individual cited in our prior audit received proper certification in March 2012. We also found that the District implemented our recommendation and that PDE recovered the \$1,920 subsidy forfeiture from the District on December 26, 2013.

Distribution List

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

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

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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.