

LIMITED PROCEDURES ENGAGEMENT

Fannett-Metal School District
Franklin County, Pennsylvania

October 2015



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



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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?
 - 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 District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

Mr. David Burkett

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- 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
Auditor General

October 22, 2015

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 *the Pennsylvania Department of Education* (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

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Harrisburg, PA 17126

The Honorable Timothy Reese

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