

# LIMITED PROCEDURES ENGAGEMENT

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Lycoming Career and  
Technology Center  
Lycoming County, Pennsylvania

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December 2015



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



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Eric Butler, Executive Director  
Lycoming Career and Technology Center  
293 Cemetery Street  
Hughesville, Pennsylvania 17737

Mr. George Hagemeyer, Chairperson  
Lycoming Career and Technology Center  
293 Cemetery Street  
Hughesville, Pennsylvania 17737

Dear Mr. Butler and Mr. Hagemeyer:

We conducted a Limited Procedures Engagement (LPE) of the Lycoming Career and Technology Center (Center) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 3, 2013 through November 6, 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 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?

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

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.

We appreciate the Center's cooperation during the conduct of the engagement.

Sincerely,



Eugene A. DePasquale  
Auditor General

December 3, 2015

cc: **LYCOMING CAREER AND TECHNOLOGY CENTER** Joint Operating Committee

## **Distribution List**

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This letter was initially distributed to the Executive 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**

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