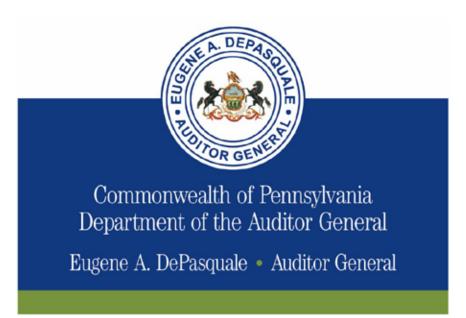
LIMITED PROCEDURES ENGAGEMENT

BLaST Intermediate Unit 17

Lycoming County, Pennsylvania

December 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. William Martens, Executive Directive BLaST Intermediate Unit 17 2400 Reach Road P. O. Box 3609 Williamsport, Pennsylvania 17701

BLaST Intermediate Unit 17
2400 Reach Road
P. O. Box 3609
Williamsport, Pennsylvania 17701

Dr. J. Wilson Ferguson, Board President

Dear Mr. Martens and Dr. Ferguson:

We conducted a Limited Procedures Engagement (LPE) of the BLaST Intermediate Unit 17 (Intermediate Unit) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2012 through June 30, 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 Intermediate Unit 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 Intermediate Unit comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

Mr. William Martens Dr. J. Wilson Ferguson Page 2

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

We appreciate the Intermediate Unit's cooperation during the conduct of the engagement.

Sincerely,

Eugene A. DePasquale

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December 23, 2015 Auditor General

cc: BLaST INTERMEDIATE UNIT 17 Board of School Directors

Distribution List

This letter was initially distributed to the Executive Director of the Intermediate Unit, 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

Research Manager Pennsylvania State Education Association 400 North Third Street - Box 1724 Harrisburg, PA 17105

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.