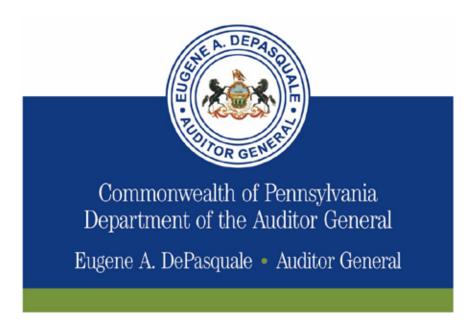
LIMITED PROCEDURES ENGAGEMENT

Montrose Area School District

Susquehanna County, Pennsylvania

February 2016





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

Mrs. Carol S. Boyce, Superintendent Montrose Area School District 273 Meteor Way Montrose, Pennsylvania 18801 Mrs. Gloria Smith, Board President Montrose Area School District 273 Meteor Way Montrose, Pennsylvania 18801

Dear Mrs. Boyce and Mrs. Smith:

We conducted a Limited Procedures Engagement (LPE) of the Montrose Area School District (District) 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 January 13, 2016. 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?

Mrs. Carol S. Boyce Mrs. Gloria Smith Page 2

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

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February 11, 2016 Auditor General

cc: MONTROSE AREA SCHOOL DISTRICT Board of School Directors

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

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.