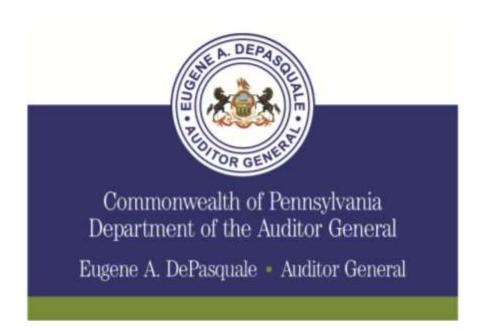
LIMITED PROCEDURES ENGAGEMENT

Penn Cambria School District

Cambria County, Pennsylvania

March 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

The Honorable Tom W. Wolf Governor Commonwealth of Pennsylvania Harrisburg, Pennsylvania 17120 Mr. George Pyo, Board President Penn Cambria School District 201 Sixth Street Cresson, Pennsylvania 16630

Dear Governor Wolf and Mr. Pyo:

We conducted a Limited Procedures Engagement (LPE) of the Penn Cambria School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period October 11, 2011 through November 21, 2014, except for any areas of compliance that may have required an alternative to this period. 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.

Our engagement found that the District complied, in all significant respects, with relevant requirements.

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

Sincerely,

Eugene A. DePasquale March 5, 2015

Auditor General

Eugraf J-Pagur

cc: **PENN CAMBRIA SCHOOL DISTRICT** Board of School Directors

Distribution List

This letter was initially distributed to the Superintendent of the District, the Board of School Directors, our website at www.PaAuditor.gov, and the following stakeholders:

The Honorable Tom W. Wolf Governor Commonwealth of Pennsylvania Harrisburg, PA 17120

The Honorable Pedro A. Rivera Acting Secretary of Education 1010 Harristown Building #2 333 Market Street Harrisburg, PA 17126

Christopher B. Craig, *Esq.*Acting State Treasurer
Room 129 - Finance Building
Harrisburg, PA 17120

Ms. Lori Graham Acting 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, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.