

LIMITED PROCEDURES ENGAGEMENT

Avella Area School District
Washington County, Pennsylvania

May 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

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

Mr. Jeffrey Devenney, Board President
Avella Area School District
1000 Avella Road
Avella, Pennsylvania 15312

Dear Governor Wolf and Mr. Devenney:

We conducted a Limited Procedures Engagement (LPE) of the Avella 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 June 24, 2011 through April 12, 2015, 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.

As we conducted our LPE procedures, we sought to determine answers to the following questions, which serve as our LPE objectives:

- Does the District have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - Compliance with the Right-to-Know Law
 - Compliance with the Sunshine Law
- Are the policies and procedures adequate and appropriate, and have they been appropriately implemented?
- Did the District take appropriate corrective action to address the findings, observations, and verbal comments made in our prior audit, and were the actions taken into effect?

The Honorable Tom W. Wolf
Mr. Jeffrey Devenney
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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
Auditor General

April 22, 2015

cc: **AVELLA AREA SCHOOL DISTRICT** Board of School Directors

Status of Prior Findings and Observations

Finding

Certification Deficiency

Condition

Our prior audit found one teacher's certificate had lapsed for the period September 1, 2010 through April 30, 2011. This resulted in a subsidy forfeiture of \$1,828.

Recommendation

Our audit finding recommended that the District should:

Put in place procedures to ensure that only properly certified teachers are placed in the classroom.

We also recommended that the Pennsylvania Department of Education (PDE) should:

Recover the subsidy forfeiture resulting from the deficiency.

Current Status

During our current audit, we found that the teacher received his permanent certification as of May 1, 2011. The District did implement our recommendations and now verifies that certificates are current.

PDE deducted the subsidy forfeiture from the District's December 2013 basic education funding payment.

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
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Harrisburg, PA 17126

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