

# LIMITED PROCEDURES ENGAGEMENT

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## Bucks County Montessori Charter School Bucks County, Pennsylvania

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August 2015



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



Commonwealth of Pennsylvania  
Department of the Auditor General  
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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Brian Long, Principal and CAO  
Bucks County Montessori Charter School  
219 Tyburn Road  
Fairless Hills, Pennsylvania 19030

Mr. Albert Tenaglia, President  
Bucks County Montessori Charter School  
219 Tyburn Road  
Fairless Hills, Pennsylvania 19030

Dear Mr. Long and Mr. Tenaglia:

We conducted a Limited Procedures Engagement (LPE) of the Bucks County Montessori Charter School (Charter School) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period June 30, 2011 through June 24, 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:

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

Mr. Brian Long Mr.  
Albert Tenaglia  
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Our engagement found that the Charter School properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

August 20, 2015

cc: **BUCKS COUNTY MONTESSORI CHARTER SCHOOL** Board of Trustees

## **Distribution List**

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This letter was initially distributed to the Chief Administrative Officer of the Charter School, the Board of Trustees, 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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Bureau of Budget and Fiscal Management  
Pennsylvania Department of Education  
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**Ms. Elizabeth A. Anzalone**

Executive Assistant  
Attention: Charter and Cyber  
Charter Schools  
Pennsylvania Department of Education  
333 Market Street, 10<sup>th</sup> Floor  
Harrisburg, PA 17126

**Mr. Kevin McHugh**

Superintendent  
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**Mr. Gary Sanderson**

President  
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