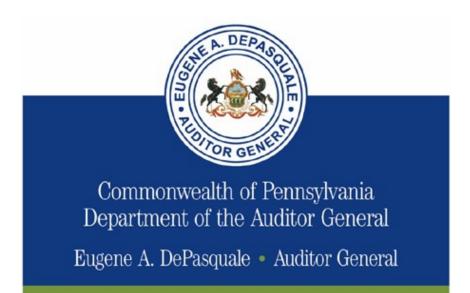
LIMITED PROCEDURES ENGAGEMENT

Bucks County Montessori Charter School

Bucks County, Pennsylvania

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

Mr. Brian Long Mr. Albert Tenaglia Page 2

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,

Eugene A. DePasquale

Eugust. O-Pager

August 20, 2015 Auditor General

cc: BUCKS COUNTY MONTESSORI CHARTER SCHOOL Board of Trustees

Distribution List

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

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Mr. Gary Sanderson

President Pennsbury School District 134 Yardley Avenue P.O. Box 338 Fallsington, PA 19058

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.