

LIMITED PROCEDURES ENGAGEMENT

Titusville Area School District
Venango County, Pennsylvania

September 2015



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



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Ms. Karen Jez, Superintendent
Titusville Area School District
221 North Washington Street
Titusville, Pennsylvania 16354

Mr. Dwight Proper, Board President
Titusville Area School District
221 North Washington Street
Titusville, Pennsylvania 16354

Dear Ms. Jez and Mr. Proper:

We conducted a Limited Procedures Engagement (LPE) of the Titusville 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 August 30, 2013 through August 13, 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 District 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 District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?
- Did the District take appropriate corrective action to address the finding made in our prior audit, and were the actions taken into effect?

Ms. Karen Jez
Mr. Dwight Proper
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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.

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

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

September 24, 2015

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

Status of Prior Findings and Observations

Finding:

Board Action Violated the Public School Code and Board Policy

Prior Finding
Condition

The District did not seek competitive bids for the construction of its middle school ropes course, nor did the District secure approval from the Pennsylvania Department of Education, as required by the Public School Code (PSC), at the time of the construction of the course.

Prior
Recommendations

Our prior audit recommended that the District should:

1. Require administrators to follow the PSC bidding requirements and the District's bidding policies when making purchases for the District.
2. Adhere to the provisions and restrictions of the PSC in all future projects, as applicable.

Current Status

We found that the District implemented our prior audit recommendations. The District's current contracting and bidding requirements were reviewed and found to be in compliance with the PSC and board policy.

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

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Pennsylvania Department of Education

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Mr. Lin Carpenter

Assistant Executive Director for Member Services

School Board and Management Services

Pennsylvania School Boards Association

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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, and Harrisburg, PA 17120; via email to: news@PaAuditor.gov.