

LIMITED PROCEDURES ENGAGEMENT

Forest Hills School District
Cambria County, Pennsylvania

November 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Edwin Bowser, Superintendent
Forest Hills School District
549 Locust Street
Sidman, Pennsylvania 15955

Mr. Fred Russell, Board President
Forest Hills School District
549 Locust Street
Sidman, Pennsylvania 15955

Dear Mr. Bowser and Mr. Russell:

We conducted a Limited Procedures Engagement (LPE) of the Forest Hills School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period April 8, 2013 through September 30, 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?

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.

Mr. Edwin Bowser
Mr. Fred Russell
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We appreciate the District 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

November 5, 2015

cc: **FOREST HILLS SCHOOL DISTRICT** Board of School Directors

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

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, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.