

# LIMITED PROCEDURES ENGAGEMENT

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## Southern York County School District York County, Pennsylvania

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November 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

Dr. Sandra Lemmon, Superintendent  
Southern York County School District  
3280 Fissels Church Road  
Glen Rock, Pennsylvania 17327

Mr. Robert Schefter, Board President  
Southern York County School District  
3280 Fissels Church Road  
Glen Rock, Pennsylvania 17327

Dear Dr. Lemmon and Mr. Schefter:

We conducted a Limited Procedures Engagement (LPE) of the Southern York County School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures. The LPE covers the period March 8, 2013 through September 16, 2015. 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?

Dr. Sandra Lemmon  
Mr. Robert Schefter  
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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

November 25, 2015

cc: **SOUTHERN YORK COUNTY SCHOOL DISTRICT** Board of School Directors

## **Distribution List**

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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

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Harrisburg, PA 17126

**The Honorable Timothy Reese**

State Treasurer

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