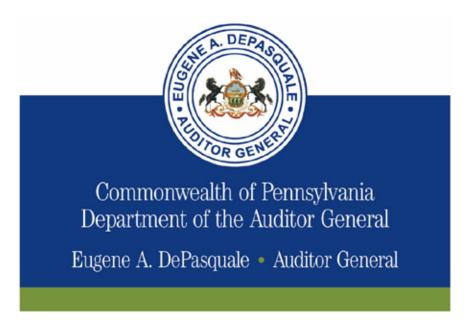
LIMITED PROCEDURES ENGAGEMENT

Pittston Area School District

Luzerne County, Pennsylvania

February 2016





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. Kevin Booth, Superintendent Pittston Area School District 5 Stout Street Pittston, Pennsylvania 18640 Mr. Kent Bratlee, Board President Pittston Area School District 5 Stout Street Pittston, Pennsylvania 18640

Dear Mr. Booth and Mr. Bratlee:

We conducted a Limited Procedures Engagement (LPE) of the Pittston 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 July 1, 2012 through June 30, 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?
 - 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 District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?

Mr. Kevin Booth Mr. Kent Bratlee Page 2

• Did the District take appropriate corrective action to address the verbal comments made in our prior audit, and were the actions taken into effect?

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above, took appropriate corrective action to address the verbal comments made in our prior report, and complied, in all significant respects, with relevant requirements.

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

Sincerely,

Eugene A. DePasquale

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February 18, 2016 Auditor General

cc: PITTSTON AREA 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

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