

# LIMITED PROCEDURES ENGAGEMENT

---

Montrose Area School District  
Susquehanna County, Pennsylvania

---

February 2016



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  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov

EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mrs. Carol S. Boyce, Superintendent  
Montrose Area School District  
273 Meteor Way  
Montrose, Pennsylvania 18801

Mrs. Gloria Smith, Board President  
Montrose Area School District  
273 Meteor Way  
Montrose, Pennsylvania 18801

Dear Mrs. Boyce and Mrs. Smith:

We conducted a Limited Procedures Engagement (LPE) of the Montrose 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 January 13, 2016. 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?

Mrs. Carol S. Boyce

Mrs. Gloria Smith

Page 2

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.

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

February 11, 2016

cc: **MONTROSE 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**

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](http://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](mailto:news@PaAuditor.gov).