



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

July 27, 2018

Mr. Joseph A. Tarasovitch, Acting Director
Erie County Technical School
8500 Oliver Road
Erie, Pennsylvania 16509

Mr. Sam Ring, Board President
Erie County Technical School
8500 Oliver Road
Erie, Pennsylvania 16509

Dear Mr. Tarasovitch and Mr. Ring:

The Department of the Auditor General has implemented a new approach to auditing the Commonwealth's local education agencies (LEAs) that will maximize our efficiency and effectiveness. We will prioritize our audits based on a set of specific factors. LEAs with a significant number of these factors will be given a higher priority (referred to as level 1). LEAs with a lower number of factors will be given either a medium priority (referred to as level 2) or a low priority (referred to as level 3). Those LEAs referred to as level 3 will receive a limited procedures engagement (LPE), rather than an audit.

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), the Pennsylvania Department of the Auditor General will begin a LPE of Erie County Technical School on August 13, 2018. LPEs are not as extensive as the performance audits typically conducted by our Department. For example, LPEs do not include as many areas of review as a performance audit and the review areas are more standardized. Our LPE will cover July 1, 2013 through June 30, 2017, with updates, where applicable, through the end of fieldwork. We will not be conducting this LPE in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. This LPE does not replace the audit of the independent financial auditors as required by 24 P.S. §§ 1-101, et seq. The Department reserves the right to expand the scope of this engagement to be a performance audit conducted in accordance with *Government Auditing Standards*.

Areas reviewed under the LPE may include:

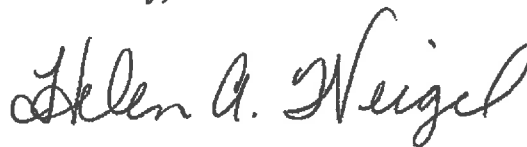
- Internal controls.
- Budget policies and procedures.
- Compliance with the Right-to-Know Law.
- Compliance with the Sunshine Act.
- Other area(s) identified as significant during the course of the LPE.

Our responsibilities as auditors are limited to the period(s) and areas covered by our LPE and do not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Please note that the Department of the Auditor General strives to maintain the highest level of independence and professionalism in its dealings with the entities we audit. Our auditors are prohibited from engaging in discriminatory practices against any entity that we audit. We are also committed to creating and maintaining a work environment for our auditors and audited entities that is free of harassment, including sexual harassment. These principles are embodied in the department's Equal Opportunity and Non-Discrimination Policy Statement, Code of Conduct, and Sexual Harassment Policy. Copies of these policies and complaint procedures are available by writing to the department's Office of Human Resources, 320 Finance Building, Harrisburg, Pennsylvania, 17120, or by calling (717) 787-3192.

Please obtain the items listed on the attached document request form, including the internal control questionnaire, enclosed with this letter, which should be provided to your business manager for completion. The auditors will ask for these documents, including the internal control questionnaire, when they arrive at the Technical School. The audit team will be contacting you to set up an entrance conference. If you have any questions in the interim please contact us at (717) 787-2323.

Sincerely,



Helen A. Weigel
Director

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Enclosures

cc: Mrs. Terri Birchard, Business Manager/Board Secretary
Members of the Joint Operating Committee
Bureau file