

LIMITED PROCEDURES ENGAGEMENT

Mt. Lebanon School District
Allegheny County, Pennsylvania

April 2015



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Mr. Lawrence M. Lebowitz, Board President
Mt. Lebanon School District
7 Horsman Drive
Pittsburgh, Pennsylvania 15228

Dear Governor Wolf and Mr. Lebowitz:

We conducted a Limited Procedures Engagement (LPE) of the Mt. Lebanon School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period October 14, 2011 through March 6, 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:

- Does the District have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - Compliance with the Right-To-Know Law
 - Compliance with the Sunshine Law
- Are the policies and procedures adequate and appropriate, and have they been appropriately implemented?
- Did the District take appropriate corrective action to address the findings, observations, and verbal comments made in our prior audit/LPE, and were the actions taken into effect?

Our engagement found that the District complied, in all significant respects, with relevant requirements.

The Honorable Tom W. Wolf
Mr. Lawrence M. Lebowitz
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We appreciate the District's cooperation during the conduct of the audit.

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

April 23, 2015

cc: **MT. LEBANON SCHOOL DISTRICT** Board of School Directors

Status of Prior Findings and Observations

Finding

Memorandum of Understanding with Local Law Enforcement Not Updated Timely

Finding Condition

Our prior audit found that the Memorandum of Understanding (MOU) between the Mt. Lebanon School District (District) and the local law enforcement agency having jurisdiction over school property, setting forth agreed upon procedures to be followed should an incident involving an act of violence or possession of a weapon occur on school property, had not been updated since July 16, 1996.

Recommendations

Our audit finding recommended the District should:

1. In consultation with the District's solicitor, review, update, and re-execute the MOU between the District and the local law enforcement agency having jurisdiction over school property.
2. In consultation with the District's solicitor, review new requirements for MOUs and other school safety areas under the Public School Code to ensure future compliance with the amended provisions enacted November 17, 2010.
3. Adopt an official board policy requiring District administration to biennially update and re-execute all MOUs with local law enforcement agencies having jurisdiction over school property and file a copy with the Pennsylvania Department of Education's Office of Safe Schools on a biennial basis, as now required by law.

Current Status

During our current audit, we found that the District did implement our recommendations and as of June 27, 2013, had fully executed an MOU with the local law enforcement agency.

Observation

Continued Internal Control Weaknesses in Administrative Policies Regarding Bus Drivers' Qualifications

Observation Condition

Our prior audit found that while the District did possess the necessary information ensuring its bus drivers are properly qualified, it did not have a written policy in place requiring that administration be informed if current employees were charged with a crime since their hire dates.

Recommendations

Our audit observation recommended that the District should:

1. Implement written policies and procedures to ensure the District is notified when current employees of the District are charged with or convicted of crimes that call into question their suitability to continue to have direct contact with children, and to ensure that the District considers on a case-by-case basis whether any conviction of a current employee should lead to an employment action.
2. Develop a process to determine, on a case-by-case basis, whether current employees of the District have been charged with or convicted of crimes that, even though not disqualifying under state law, affect their suitability to have direct contact with children.

Current Status

During our current audit, we found that the District did implement our recommendations and as of April 15, 2013, the District had complied with our prior recommendations.

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