

LIMITED PROCEDURES ENGAGEMENT

Quakertown Community School District Bucks County, Pennsylvania

July 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

Dr. William Harner, Superintendent
Quakertown Community School District
100 Commerce Drive
Quakertown, Pennsylvania 18951

Mr. Paul Stepanoff, Board President
Quakertown Community School District
100 Commerce Drive
Quakertown, Pennsylvania 18951

Dear Dr. Harner and Mr. Stepanoff:

We conducted a Limited Procedures Engagement (LPE) of the Quakertown Community School District (District) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period May 7, 2013 through May 19, 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:

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

Dr. William Harner
Mr. Paul Stepanoff
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Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all material 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

July 30, 2015

cc: **QUAKERTOWN COMMUNITY SCHOOL DISTRICT** Board of School Directors

Status of Prior Findings and Observations

Finding

Memorandum of Understanding with Local Law Enforcement Agencies Not Updated Timely

Finding Condition

Our prior audit of the District found that the District's Memorandum of Understanding (MOU) with local law enforcement agencies had not been updated timely.

Recommendations

We recommended that the District should:

1. In conjunction with the District's solicitor, review new requirements for MOUs and other school safety areas under the Public School Code to ensure compliance with amended Safe Schools provisions enacted November 17, 2010.
2. Adopt an official Board of School Directors (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 required by law.
3. Implement a mechanism for verifying that the District's administration is properly enacting its policy regarding the timely updating of MOUs and any and all other adopted Board policies, as necessary.

Current Status

Our current review of the District's policies found that on March 27, 2014, the Board implemented a policy requiring the Superintendent to execute and update, on a biennial basis, MOUs with each local law enforcement agency having jurisdiction over school property, in accordance with state law and regulations. The District followed policy and updated its MOUs with local law enforcement agencies timely.

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
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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
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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.