

# LIMITED PROCEDURES ENGAGEMENT

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Colonial School District  
Montgomery County, Pennsylvania

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August 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. MaryEllen Gorodetzer, Superintendent  
Colonial School District  
230 Flourtown Road  
Plymouth Meeting, Pennsylvania 19462

Ms. Susan Moore, Board President  
Colonial School District  
230 Flourtown Road  
Plymouth Meeting, Pennsylvania 19462

Dear Dr. Gorodetzer and Ms. Moore:

We conducted a Limited Procedures Engagement (LPE) of the Colonial 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 1, 2012 through February 18, 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 findings, observations, and verbal comments made in our prior audit, and were the actions taken into effect?

Dr. MaryEllen Gorodetzer  
Ms. Susan Moore  
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

August 27, 2015

cc: **COLONIAL SCHOOL DISTRICT** Board of School Directors

**Status of Prior Findings and Observations**

**Finding:**

**Certification Deficiency**

Finding Condition

One professional employee was teaching with a lapsed certificate.

Recommendations

We recommended that the District should:

1. Develop policies and procedures to ensure the validity of all teachers and administrators certificates.
2. Track years of service for all individuals who are not permanently certified.

We also recommended that the Pennsylvania Department of Education should:

3. Recover the subsidy forfeitures resulting from the certification deficiency.

Current Status

District administration appropriately implemented the prior audit recommendations concerning teacher certification. The Pennsylvania Department of Education recovered the subsidy forfeitures of \$5,950 from the District's 2013-14 basic education funding.

## **Distribution List**

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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

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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).