

# LIMITED PROCEDURES ENGAGEMENT

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## Colonial Intermediate Unit 20 Northampton County, Pennsylvania

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September 2015



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Dr. Charlene Brennan, Executive Director  
Colonial Intermediate Unit 20  
6 Danforth Drive  
Easton, Pennsylvania 18045

Dr. Michael Baird, Board President  
Colonial Intermediate Unit 20  
6 Danforth Drive  
Easton, Pennsylvania 18045

Dear Dr. Brennan and Dr. Baird:

We conducted a Limited Procedures Engagement (LPE) of the Colonial Intermediate Unit 20 (Intermediate Unit) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period May 23, 2013 through July 1, 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 Intermediate Unit 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 Intermediate Unit comply with the relevant requirements in the Right-to-Know Law and the Sunshine Law?
- Did the Intermediate Unit take appropriate corrective action to address the finding made in our prior audit, and were the actions taken into effect?

Dr. Charlene Brennan  
Dr. Michael Baird  
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Our engagement found that the Intermediate Unit properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the Intermediate Unit'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 at the end.

Eugene A. DePasquale  
Auditor General

September 3, 2015

cc: **COLONIAL INTERMEDIATE UNIT 20** Board of School Directors

**Status of Prior Findings and Observations**

**Finding** **Memoranda of Understanding with Local Law Enforcement Not Updated Timely**

Finding Condition Our prior audit of the Intermediate Unit found that the Memoranda of Understanding (MOU) between the Intermediate Unit and local law enforcement agencies had not been updated timely.

Recommendations We recommended that the Intermediate Unit should:

1. In conjunction with the Intermediate Unit’s solicitor, review 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 policy requiring Intermediate Unit administration to biennially update and re-execute all MOUs with local law enforcement agencies and file a copy with the Pennsylvania Department of Education’s Office of Safe Schools on a biennial basis, as required by law.

Current Status During our current audit, we found that the Intermediate Unit did implement our prior audit recommendations. The Intermediate Unit will review and re-execute MOUs every two years as required by the MOUs. The Intermediate Unit updated its MOUs with local law enforcement agencies in October 2014.

## **Distribution List**

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This letter was initially distributed to the Executive Director of the Intermediate Unit, 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  
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Harrisburg, PA 17105

**Mr. Lin Carpenter**

Assistant Executive Director for Member Services  
School Board and Management Services  
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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).