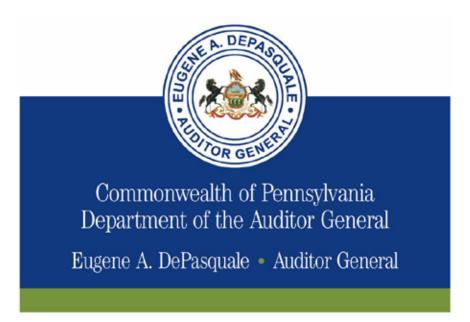
LIMITED PROCEDURES ENGAGEMENT

Colonial Intermediate Unit 20

Northampton County, Pennsylvania

September 2015





Commonwealth of Pennsylvania Department of the Auditor General Harrisburg, PA 17120-0018 Facebook: Pennsylvania Auditor General Twitter: @PAAuditorGen www.PaAuditor.gov

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?
 - o Internal controls
 - o Budgeting practices
 - o The Right-to-Know Law
 - o 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 Page 2

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,

Eugene A. DePasquale

Eugent: O-Pasper

September 3, 2015 Auditor General

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

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

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Mr. Lin Carpenter

Assistant Executive Director for Member Services School Board and Management Services Pennsylvania School Boards Association P.O. Box 2042 Mechanicsburg, PA 17055

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