

LIMITED PROCEDURES
ENGAGEMENT

Beaver Valley
Intermediate Unit 27
Beaver County, Pennsylvania

February 2017



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. Eric Rosendale, Executive Director
Beaver Valley Intermediate Unit 27
147 Poplar Avenue
Monaca, Pennsylvania 15061

Mr. Patrick McGeehan, Board President
Beaver Valley Intermediate Unit 27
147 Poplar Avenue
Monaca, Pennsylvania 15061

Dear Dr. Rosendale and Mr. McGeehan:

We conducted a Limited Procedures Engagement (LPE) of the Beaver Valley Intermediate Unit 27 (IU) to determine its compliance with certain relevant state laws, regulations, policies, and administrative procedures (relevant requirements). The LPE covers the period July 1, 2012, through June 30, 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. §§ 402 and 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 IU have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Act
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the IU comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Dr. Eric Rosendale
Mr. Patrick McGeehan
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Our engagement found that the IU properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with relevant requirements.

We appreciate the IU'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

February 7, 2017

cc: **BEAVER VALLEY INTERMEDIATE UNIT 27** Board of School Directors

Background Information

School Characteristics 2015-16 School Year ^A	
County	Beaver
Students Served in Public Schools	21,678
Students Served in Nonpublic Schools	797
Total Teachers	52
Total Full or Part-Time Support Staff	39
Total Administrators	4
Number of Participating Schools ^B	21

A - Source: Information provided by the IU administration and is unaudited.

B - Schools include participating school districts, nonpublic schools, and institutions.

Mission Statement^A

Providing only the best educational services that support learners of all ages.

The IU is a legal entity established under the terms of Pennsylvania Law (Act 102, May 4, 1970) to function as a service agency for the following participating school districts, nonpublic schools and institutions in Beaver County:

Participating Schools

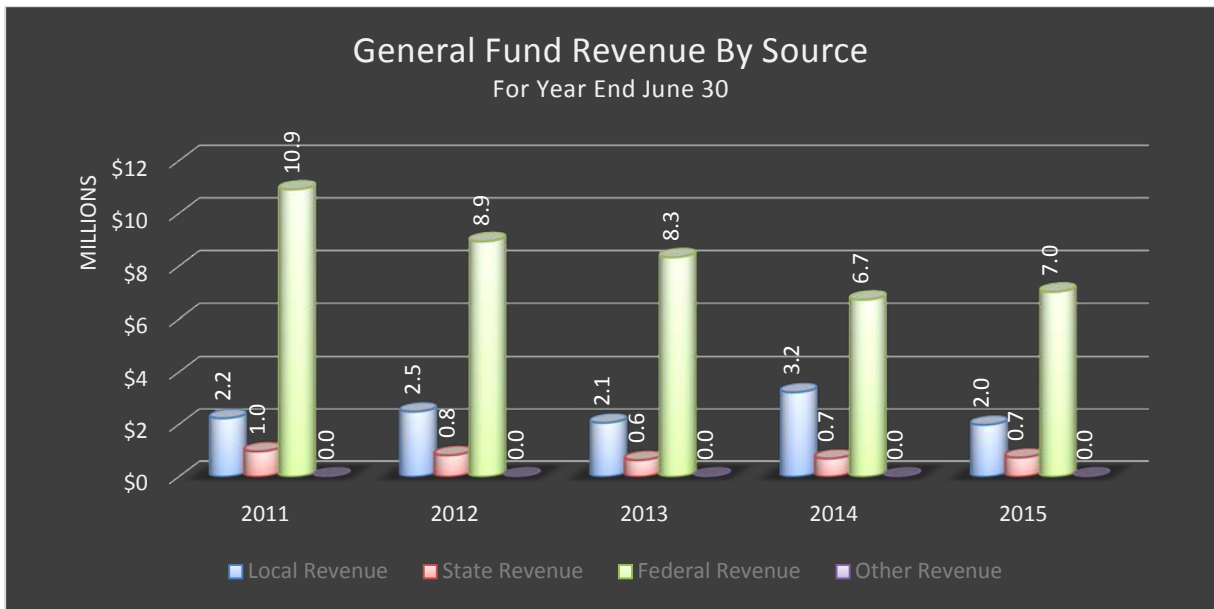
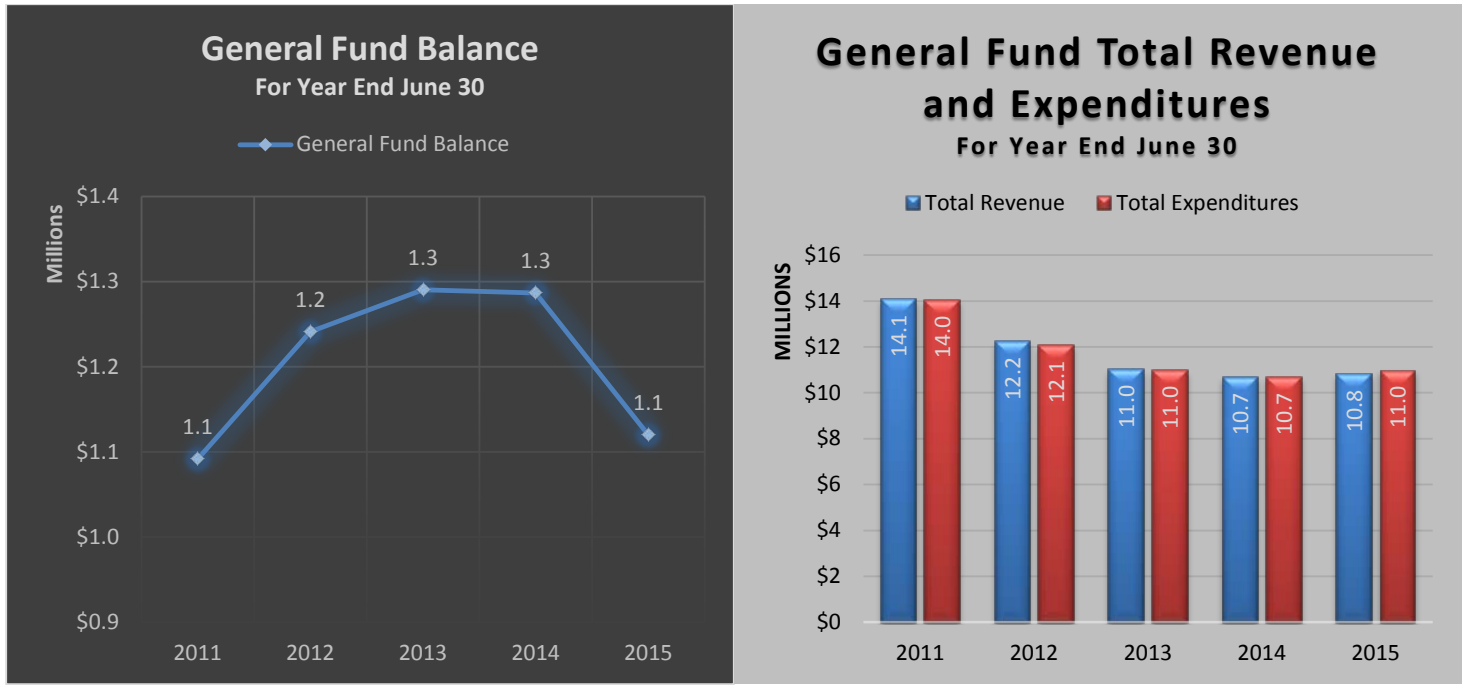
Aliquippa School District	Ambridge Area School District
Beaver Area School District	Big Beaver Falls Area School District
Blackhawk School District	Central Valley School District
Freedom Area School District	Hopewell Area School District
Midland Borough School District	New Brighton Area School District
Riverside Beaver County School District	Rochester Area School District
South Side Area School District	Western Beaver County School District
Beaver Co. Christian School-Upper	Beaver Co. Christian School-W Park E
Hope Christian Academy	Our Lady of Fatima
Quigley Catholic High School	Saint Monica Catholic Academy
Saints Peter and Paul School	

The IU is governed by a 14 member board appointed by the participating schools on a rotating basis.

Since the IU is a service agency, academic information and graduation rates are not calculated.

Financial Information

The following pages contain financial information about the IU obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.



Status of Prior Audit Findings and Observations

Our prior audit of the IU resulted in no findings or observations.

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 Joe Torsella

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. Nathan Mains

Executive Director
Pennsylvania School Boards Association
400 Bent Creek Boulevard
Mechanicsburg, PA 17050

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.