

# LIMITED PROCEDURES ENGAGEMENT

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## Chester County Intermediate Unit 24 Chester County, Pennsylvania

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March 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. Joseph O'Brien, Executive Director  
Chester County Intermediate Unit 24  
455 Boot Road  
Downingtown, Pennsylvania 19335

Ms. Bonnie J. Wolff, Board President  
Chester County Intermediate Unit 24  
455 Boot Road  
Downingtown, Pennsylvania 19335

Dear Dr. O'Brien and Ms. Wolff:

We conducted a Limited Procedures Engagement (LPE) of the Chester County Intermediate Unit 24 (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. Joseph O'Brien  
Ms. Bonnie J. Wolff  
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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

March 9, 2017

cc: **CHESTER COUNTY INTERMEDIATE UNIT 24** Board of School Directors

## Background Information

School Characteristics 2016-17 School Year <sup>A</sup>	
County	Chester
Students Served in Public Schools	71,283
Students Served in Nonpublic Schools	11,295
Total Teachers	532
Total Full or Part-Time Support Staff	938
Total Administrators	53
Number of Participating Schools <sup>B</sup>	Public - 96 Nonpublic - 52 IU Operated - 5

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

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

### Mission Statement<sup>A</sup>

**The Chester County Intermediate Unit is a dynamic educational service agency providing quality, innovative and cost-effective programs to enhance the lives of the students and members of our communities.**

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 in Chester County:

#### Participating School Districts

Avon Grove	Owen J. Roberts
Coatesville Area	Oxford Area
Downingtown Area	Phoenixville Area
Great Valley	Tredyffrin Easttown
Kennett Consolidated	Unionville-Chadds Ford
Octorara Area	West Chester Area

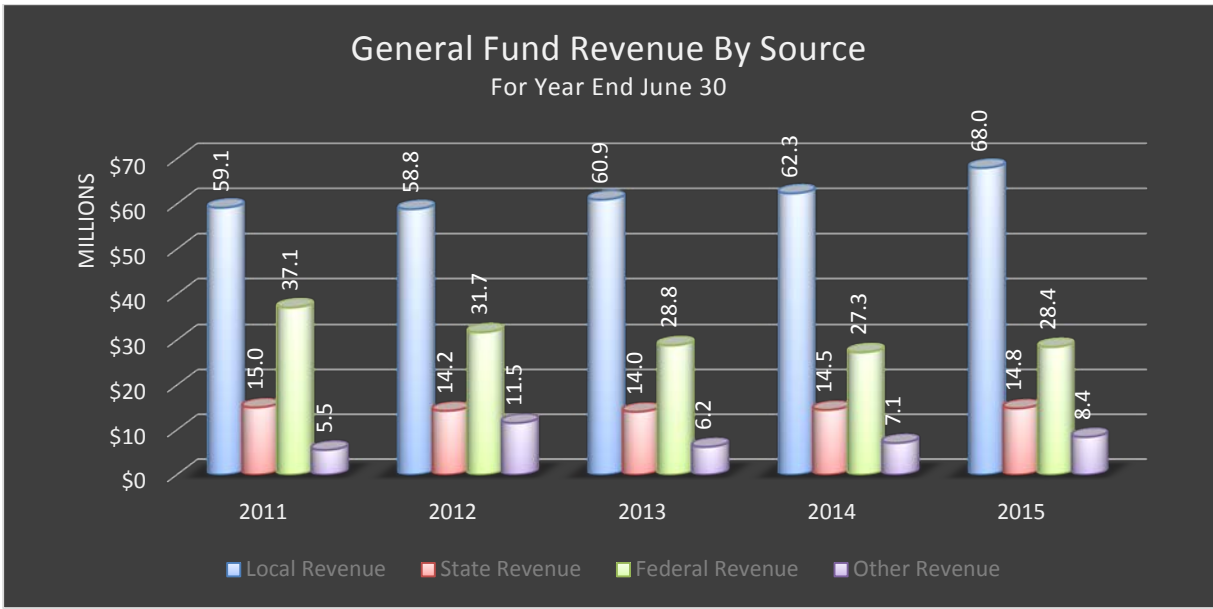
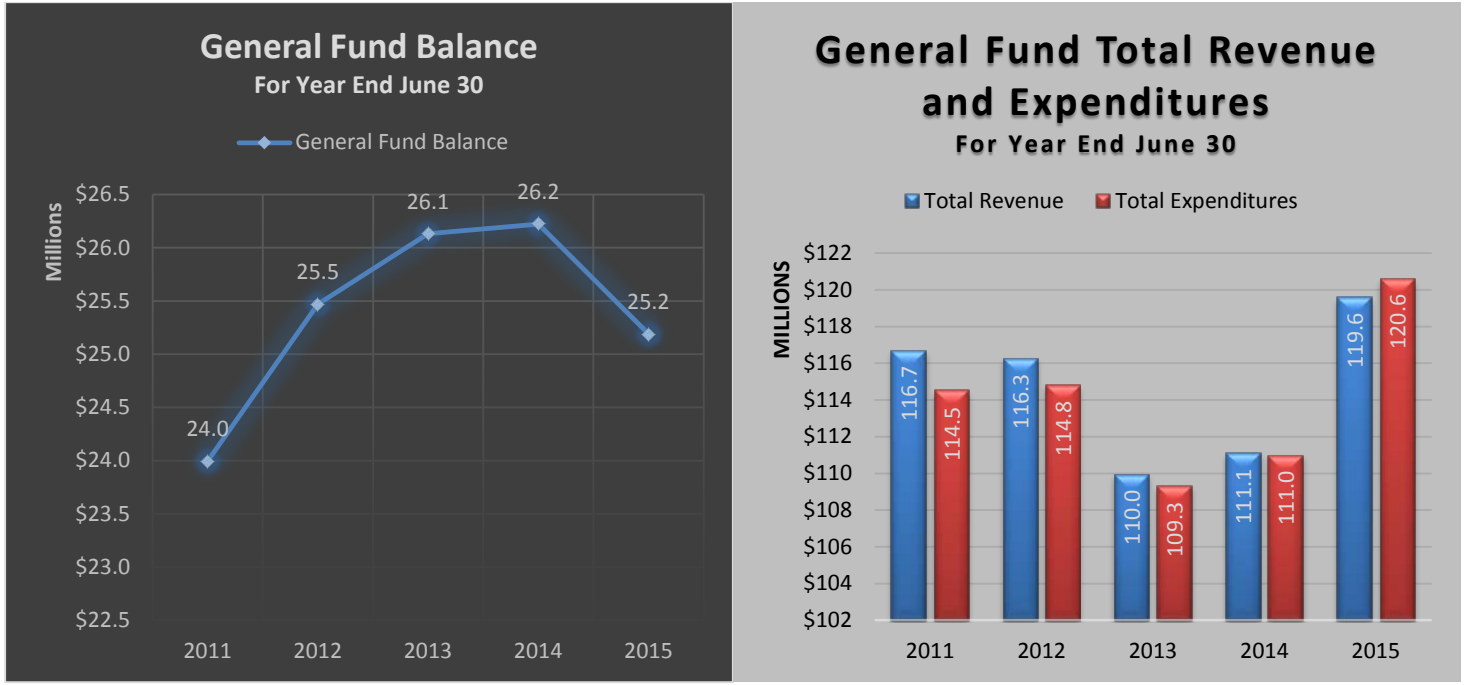
The IU also functions as a service agency for 52 nonpublic schools and institutions.

The IU is governed by a 12 member board appointed by the participating school districts 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**.



## **Distribution List**

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This letter was initially distributed to the Executive Director of the Intermediate Unit, the Joint Operating Committee, 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 Harestown 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  
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**Dr. David Wazeter**

Research Manager  
Pennsylvania State Education Association  
400 North Third Street - Box 1724  
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**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](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)