

# LIMITED PROCEDURES ENGAGEMENT

---

## Intermediate Unit 1 Washington County, Pennsylvania

---

May 2017



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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

Mr. Charles F. Mahoney, III  
Executive Director  
Intermediate Unit 1  
One Intermediate Unit Drive  
Coal Center, Pennsylvania 15423

Mr. Kenneth G. Meadows  
Board President  
Intermediate Unit 1  
One Intermediate Unit Drive  
Coal Center, Pennsylvania 15423

Dear Mr. Mahoney and Mr. Meadows:

We conducted a Limited Procedures Engagement (LPE) of the Intermediate Unit 1 (Intermediate Unit) 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, 2016, 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 Intermediate Unit 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 Intermediate Unit comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?

Mr. Charles F. Mahoney, III  
Mr. Kenneth G. Meadows  
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,

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

May 9, 2017

cc: **INTERMEDIATE UNIT 1** Board of School Directors

## Background Information

School Characteristics 2016-17 School Year <sup>A</sup>	
County	48,186
Students Served in Public Schools	2,076
Students Served in Nonpublic Schools	168
Total Teachers	203
Total Full or Part-Time Support Staff	60
Total Administrators	25
Number of Participating Schools	25

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

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

Intermediate Unit 1 is a public educational service agency dedicated to providing quality leadership and services to the schools and communities of Fayette, Greene and Washington Counties to assure their success as they prepare all learners to meet the challenges of an information society. Vision – Intermediate Unit 1 is an effective, efficient and productive provider of innovative services and products to the educational partners it serves.

The Intermediate Unit 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 Fayette, Greene, and Washington counties:

### Participating Schools

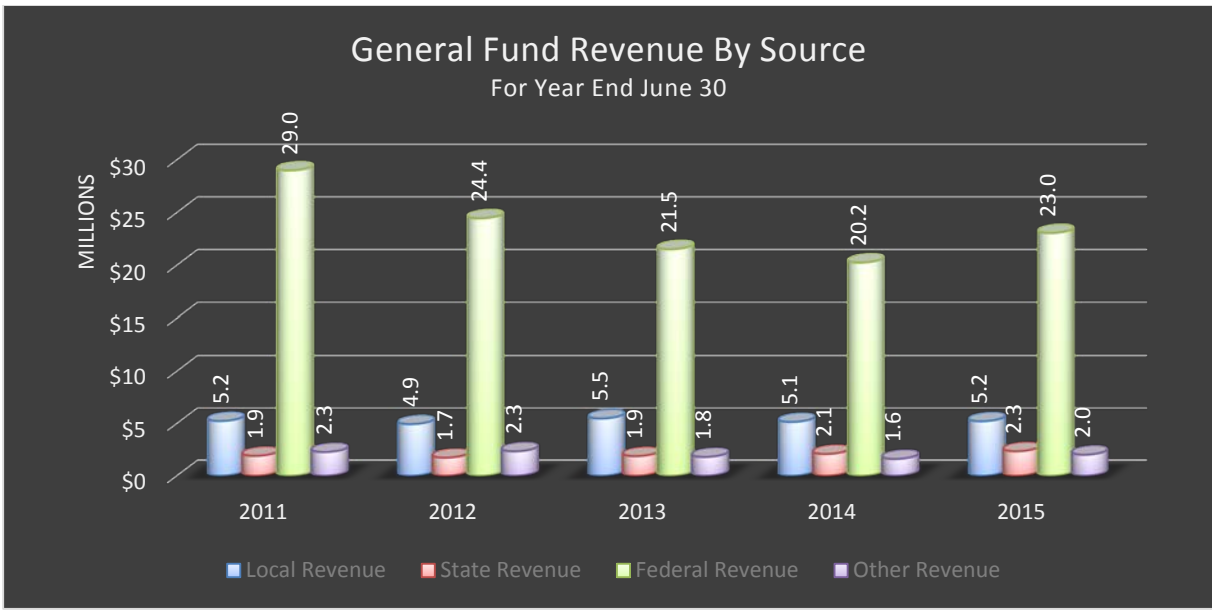
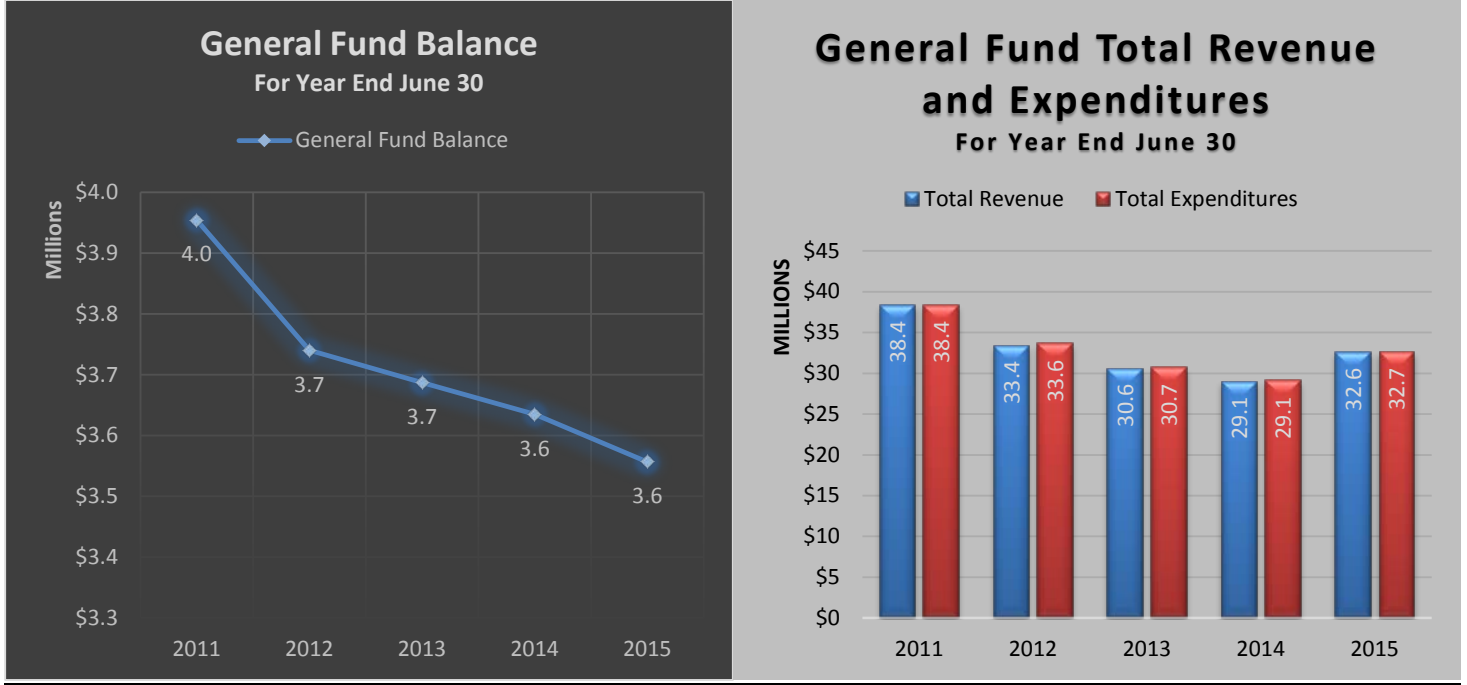
Albert Gallatin Area	Bethlehem-Center
Brownsville Area	Burgettstown Area
Connellsville Area	California Area
Frazier	Canon-McMillan
Laurel Highlands	Charleroi Area
Uniontown Area	Chartiers-Houston
Carmichaels Area	Fort Cherry
Central Greene	McGuffey
Jefferson-Morgan	Peters Township
Southeastern Greene	Ringgold
West Greene	Trinity Area
Avella Area	Washington
Bentworth	

The Intermediate Unit is governed by a 13 member board appointed by the participating schools on a rotating basis.

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

## Financial Information

The following pages contain financial information about the Intermediate Unit 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**

---

**O**ur prior audit of the Intermediate Unit 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](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).