

LIMITED PROCEDURES ENGAGEMENT

Northern York County School District York County, Pennsylvania

July 2016



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Dr. Eric Eshbach, Superintendent
Northern York County School District
650 South Baltimore Street
Dillsburg, Pennsylvania 17019

Ms. Elisabeth McLean, Board President
Northern York County School District
650 South Baltimore Street
Dillsburg, Pennsylvania 17019

Dear Dr. Eshbach and Ms. McLean:

We conducted a Limited Procedures Engagement (LPE) of the Northern York County School District 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. § 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:

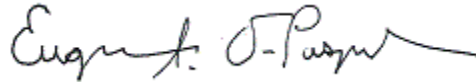
- Did the District have documented board policies and administrative procedures related to the following?
 - Internal controls
 - Budgeting practices
 - The Right-to-Know Law
 - The Sunshine Act
 - Safe Schools
- Were the policies and procedures adequate and appropriate, and have they been properly implemented?
- Did the District comply with the relevant requirements in the Right-to-Know Law and the Sunshine Act?
- Did the District implement best practices in the area of school safety?

Dr. Eric Eshbach
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- Did the District take appropriate corrective action to address the finding made in our prior audit, and were the actions taken into effect?

Our engagement found that the District properly implemented policies and procedures for the areas mentioned above and complied, in all significant respects, with the relevant requirements.

Sincerely,



Eugene A. DePasquale
Auditor General

July 21, 2016

cc: **NORTHERN YORK COUNTY SCHOOL DISTRICT** Board of School Directors

Status of Prior Finding

Prior Finding

Certification Deficiencies

Prior Finding Condition

Our prior audit of professional employees' certification for the period July 1, 2007 through June 6, 2011, found two deficiencies, as follows:

- One individual was assigned to the locally titled position of Assistant to the Superintendent without obtaining the Superintendent Letter of Eligibility for the 2010-11 school year. The District belatedly asked the Pennsylvania Department of Education's (PDE) Bureau of School Leadership and Teacher Quality (BSLTQ) for a staffing determination for this position. In a letter dated June 3, 2011, BSLTQ informed the District the position required the Letter of Eligibility.
- Another individual was assigned to a mathematics position with a lapsed Instructional I Certificate for part of the 2010-11 school year. This individual resigned his position effective April 8, 2011.

Information pertaining to the certificates and assignments were submitted to BSLTQ for its review. BSLTQ confirmed the deficiencies subsequent to completion of our prior audit fieldwork. The District was, therefore, subject to a subsidy forfeiture of \$6,011 for the 2010-11 school year.

Prior Recommendations

We recommended that the District should:

1. Submit all locally titled positions to BSLTQ for review in a timely manner to determine the required certification for each position.
2. Require the currently employed individual cited in this finding to immediately obtain proper certification for the position assigned.

We also recommended that PDE should:

3. Recover the \$6,011 subsidy forfeiture resulting from the certification deficiencies.

Current Status

As noted above, the District obtained a determination from BSLTQ for the locally titled position of Assistant to the Superintendent indicating a Letter of Eligibility was required. The individual did not obtain the Letter of Eligibility until August 1, 2012, but continued in the position with the same job duties for the 2011-12 school year.

We recommend that BSLTQ review the certification of the Assistant to the Superintendent for the 2011-12 school year and determine if there should be a further citation and additional subsidy forfeiture.

As noted, the District resolved the deficiency with the mathematics teacher prior to the conclusion of the previous audit.

PDE recovered the subsidy forfeiture of \$6,011 on December 27, 2012.

Distribution List

This letter was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

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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.