

LIMITED PROCEDURES ENGAGEMENT

Lancaster-Lebanon Intermediate Unit 13 Lancaster County, Pennsylvania

April 2015



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**

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120

Mr. Michael Landis, Board President
Lancaster-Lebanon Intermediate Unit 13
1020 New Holland Avenue
Lancaster, Pennsylvania 17601

Dear Governor Wolf and Mr. Landis:

We conducted a Limited Procedures Engagement (LPE) of the Lancaster-Lebanon Intermediate Unit 13 (Intermediate Unit) to determine whether it was properly sourcing and executing its intergovernmental agreements with the Pennsylvania Department of Education (PDE). In addition, we examined whether the Intermediate Unit had sufficient procedures in place to prevent ineligible independent contractors from enrolling in the Public School Employees' Retirement System (PSERS).

The LPE covers the period July 1, 2009 through February 23, 2015. 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.

Our engagement was limited to reviewing the following:

- The Intermediate Unit's written policies and procedures regarding entering into intergovernmental agreements.
- A selection of intergovernmental agreements between PDE and the Intermediate Unit for the 2009-10 through 2014-15 school years.
- The Intermediate Unit's process for hiring independent subcontractors for the selection of intergovernmental agreements reviewed.
- The Intermediate Unit's method for monitoring the work of the independent subcontractors used on the selection of intergovernmental agreements reviewed.
- The Intermediate Unit's process for enrolling independent contractors in PSERS.

Based on the results of our review pursuant to our limited procedures engagement, nothing came to our attention indicating that the Intermediate Unit was not properly sourcing and executing its intergovernmental agreements with PDE, nor maintaining sufficient procedures to prevent ineligible independent contractors from enrolling in PSERS.

The results of this review were discussed with the Intermediate Unit administration. 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

April 7, 2015

cc: **LANCASTER-LEBANON INTERMEDIATE UNIT 13** Board of School Directors

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
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1010 Harristown Building #2
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