

LIMITED PROCEDURES ENGAGEMENT

Appalachia Intermediate Unit 8 Blair County, Pennsylvania

October 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. Thomas A. Butler, Executive Director
Appalachia Intermediate Unit 8
4500 6th Avenue
Altoona, Pennsylvania 16602

Mr. B. Wayne Lohr, Board President
Appalachia Intermediate Unit 8
4500 6th Avenue
Altoona, Pennsylvania 16602

Dear Dr. Butler and Mr. Lohr:

We conducted a Limited Procedures Engagement (LPE) of the Appalachia Intermediate Unit 8 (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, 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 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. Thomas A. Butler
Mr. B. Wayne Lohr
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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

October 10, 2017

cc: **APPALACHIA INTERMEDIATE UNIT 8** Board of School Directors

Background Information

School Characteristics 2015-16 School Year ^A		Mission Statement ^A
County	Blair	Fostering Innovation of Learning
Students Served in Public Schools	2,339	
Students Served in Nonpublic Schools	3,247	
Total Teachers	154	
Total Full or Part-Time Support Staff	128	
Total Administrators	10	
Number of Participating Schools ^B	59	

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

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

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 35 participating school districts in Bedford, Blair, Cambria, and Somerset counties:

Participating Schools Districts

Altoona Area SD	Northern Bedford County SD
Bedford Area SD	Northern Cambria SD
Bellwood-Antis SD	Penn Cambria SD
Berlin Brothersvalley SD	Portage Area SD
Blacklick Valley SD	Richland SD
Cambria Heights SD	Rockwood Area SD
Central Cambria SD	Salisbury-Elk Lick SD
Chestnut Ridge SD	Shade-Central City SD
Claysburg-Kimmel SD	Shanksville-Stonycreek SD
Conemaugh Township SD	Somerset Area SD
Conemaugh Valley SD	Spring Cove SD
Everett Area SD	Turkeyfoot Valley SD
Ferndale Area SD	Tussey Mountain SD
Forest Hills SD	Tyrone Area SD
Greater Johnstown SD	Westmont Hilltop SD
Hollidaysburg Area SD	Williamsburg Community SD
Meyersdale Area SD	Windber Area SD
North Star SD	

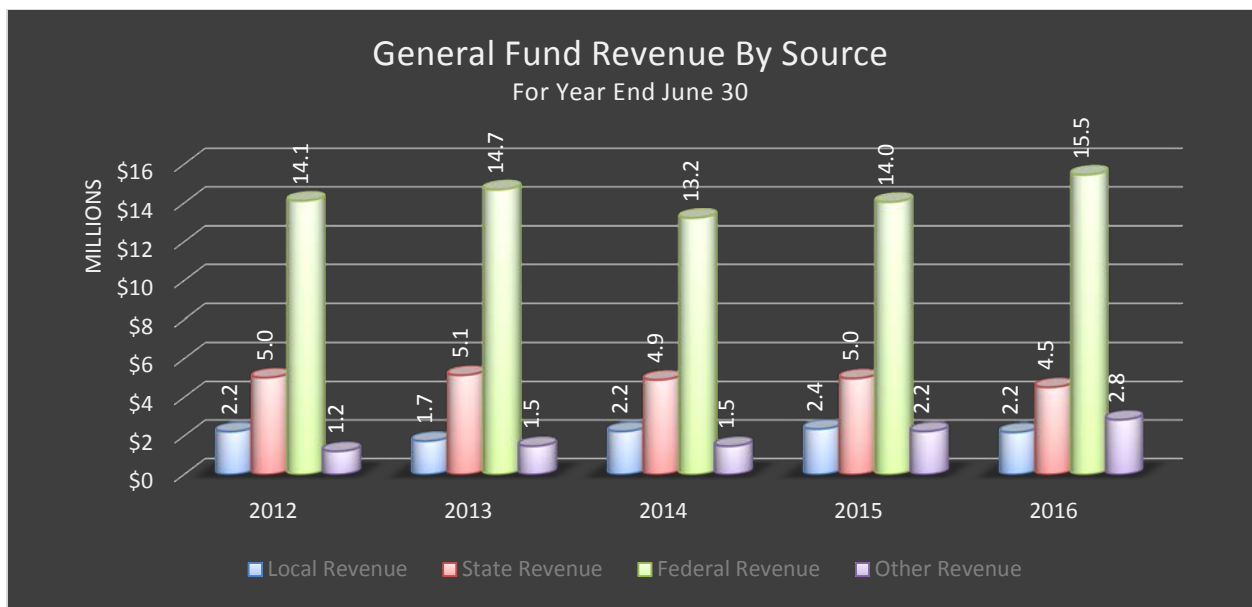
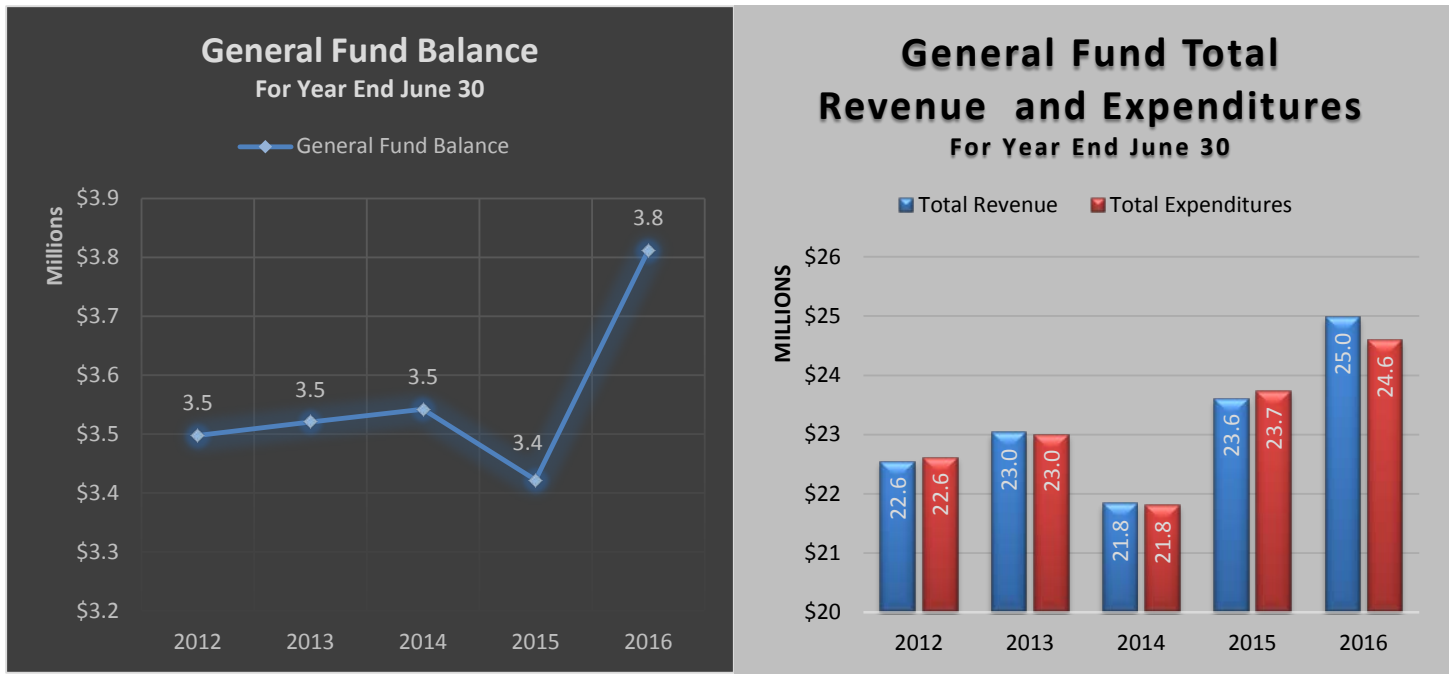
The IU also functions as a service agency for 24 nonpublic schools and institutions.

The IU is governed by a 13 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.